

CHOOSE which classification of the following items whether they are non current assets, current assets, non current liabilities, current liabilities, owner's equity, revenue and expenses.

No.	Items	No.	Items
1.	Leasehold Premise: asset NCA	28.	Bank Loan NCL
2.	Sales: Revenue	29.	Discount Allowed E
3.	Fixtures and Fittings: NCA	30.	Prepaid insurance CA
4.	Inventory CA	31.	Gain on sale of fixed asset R
5.	Goodwill NCA	32.	Rent Payables CL
6.	Utilities E	33.	Discount Received R
7.	Cash in hand CA	34.	wages and Salaries E
8.	Bank Overdraft CL	35.	Long term Investment NCA
9.	Fixed Deposit NCA	36.	Patent NCA
10.	10 year bank loan NCL	37.	Sale return <b>Contra on Revenue</b>
11.	Rent received R	38.	Interest on loan E
12.	Stationeries E	39.	Telephone and internet E
13.	Capital OE	40.	Bank or Cash at Bank CA
14.	Account Payables CL	41.	Loan-Tekun NCA
15.	Office Supplies E	42.	Duty on Purchases E
16.	Drawings OE	43.	Commissions received R
17.	Purchases E	44.	Commission Payable CL
18.	Accrued wages CL	45.	Advertising & Promotion

			E
19.	Accumulated depreciation <b>Contra on NC Asset</b>	46	Postage & Delivery cost E
20.	Vehicles NCA	47	Import Duty E
21.	Office Machinery NCA	48	Land & Building NCA
22.	Office Equipment NCA	49	Furniture NCA
23.	Account Receivables CA	50	Computer & peripherals NCA
24.	Interest on Investment R	51	Cash register NCA
25.	Insurance on Machinery E	52	News & Magazines Subscription E
26.	Travelling cost E	53	Water & electricity bills E
27.	General Expenses E	54	Accrued service revenue CA