Scenario:
You are a bank manager. Two companies, Business A and B, are applying for a line of credit. As a bank manager, you want to minimize the risk and assess each company. You want to ensure each company is in good standing and evaluate the company's assets and liabilities.
If you only had to choose one of the companies of the two and offer them a line of credit, which would you choose and why?
Explain in terms of assets and liabilities.

| | **Business A** | **Business B** |
|---|---|---|
| **Warranty Liability** | $1000 | $3000 |
| **Cash** | $3000 | $9000 |
| **Equipment** | $4000 | $2000 |
| **Accounts Payable** | $2000 | $3500 |
| **Building and Land** | $1500 | $2707 |
| **Insurance** | $2200 | ------------------------ |
| **Bank Loan** | ------------------- | $4500 |
| **Mortgage Payable** | -------------------- | $4200 |
| **Accounts Receivable** | $1500 | --------------------------- |
| **Salaries Payable** | $2200 | $2100 |
| **Supplies** | ------------------- | $4300 |
| **Parts Inventory** | $1200 | -------------------------- |
| **Interest Payable** | $1400 | $3300 |

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