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

No.	Items	No.	Items
1.	Leasehold Premise	28.	Bank Loan
2.	Sales	29.	Discount Allowed
3.	Fixtures and Fittings	30.	Prepaid insurance
4.	Inventory	31.	Gain on sale of fixed asset
5.	Goodwill	32.	Rent Payables
6.	Utilities	33.	Discount Received
7.	Cash in hand	34	wages and Salaries
8.	Bank Overdraft	35.	Long term Investment
9.	Fixed Deposit	36	Patent
10.	10 year bank loan	37	Sale return
11.	Rent received	38	Interest on loan
12.	Stationeries	39	Telephone and internet
13.	Capital	40	Bank or Cash at Bank
14.	Account Payables	41	Loan-Tekun
15.	Office Supplies	42	Duty on Purchases
16.	Drawings	43	Commissions received
17.	Purchases	44	Commission Payable
18.	Accrued wages	45	Advertising & Promotion
19.	Accumulated depreciation	46	Postage & Delivery cost
20.	Vehicles	47	Import Duty
21.	Office Machinery	48	Land & Building
22.	Office Equipment	49	Furniture
23.	Account Receivables	50	Computer & peripherals
24.	Interest on Investment	51	Cash register
25.	Insurance on Machinery	52	News & Magazines Subscription
26.	Travelling cost	53	Water & electricity bills
27.	General Expenses	54	Accrued service revenue