

II. Explanation : To specified the Any items as assets(A) Liability (L) and Owner's Equity(OE) using the symbol instead.

Specification	Symbol		
	A	L	OE
1. Cash			
2. Cash in bank			
3. Payable			
4. Bank overdrafts			
5. Mobile phone			
6. Computer			
7. Capital's John			
8. Note payable			
9. 5-year loan			
10. Franchise			