

Student Name:

Academic No.:

Class No.:

Exercise (2-4):

Classify each of the following accounts using (A) for Assets, (L) for Liabilities, (OE) for Owner's Equity, (R) for Revenues, (E) for Expenses.

NO	Accounts	Classification
1	Lands	
2	Premises	
3	Bonds Payable	
4	Prepaid Rent	
5	Fees Earned	
6	Cash	
7	Capital	
8	Salaries Payable	
9	Inventory	