

## Classification of Accounts

Office Machinery Loan from C. Shirley Fixtures & Fittings Motor Vehicles Accounts Payable  
Cash in Bank Premises Inventory Owing the bank Owing for goods Cash in Hands Building  
Accounts Receivable Owner's Investments Sales Rent Commission Interest Received  
Insurance Utilities Purchased stationery Wages

Assets	Liabilities	Capital	Income/Revenue	Expense

--	--	--	--	--