

Determine whether each of the following items is an:

Asset
Liability
Revenue
Expense
Owners' equity
Other

- (a) Cash
- (b) Dividend to shareholders
- (c) Land
- (d) Accounts payable
- (e) Capital stock
- (f) Notes payable
- (g) Accounts receivable
- (h) Salaries
- (i) Rent
- (j) Cost of utilities used
- (k) Customer order not yet filled
- (l) The value of completed services provided to customers
- (m) Obligation to pay for utilities consumed