



Determine whether each of the following items is a(n):

*Asset*

*Liability*

*Revenue*

*Expense*

*Owners' equity*

*Other*

**SPREADSHEET  
TOOL:**

*Using drop  
down lists*

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