

(a) Cash

Asset

(b) Dividend to shareholders

(c) Land

(d) Accounts payable

(e) Capital stock

(f) Notes payable

(g) Accounts receivable

(h) Salaries

(i) Rent paid

(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