

Review the following items and decide if each would be more appropriately classified as:

- | <i>Cash</i> | <i>Cash equivalent</i> | <i>Neither cash nor cash equivalent</i> |
|---|------------------------|---|
| (a) Currency in the petty cash box | | |
| (b) Postage stamps in a file cabinet | | |
| (c) The balance on deposit in a regular checking account | | |
| (d) An advance to an employee for travel costs to be incurred | | |
| (e) A certificate of deposit maturing in 2 years | | |
| (f) A 30-day certificate of deposit | | |
| (g) An investment in a government treasury security maturing in 2 years | | |
| (h) A 90-day government treasury security | | |
| (i) A post-dated check accepted from a customer | | |
| (j) Amounts due from customers | | |
| (k) Amounts paid to suppliers by check, but the supplier has not yet cashed the check | | |