

Accounting Resource File

Balance Sheet Classification

Ledger Account	Current Assets	Non-current Assets	Current Liabilities	Non-current Liabilities	Owners Equity
1 Cash at bank	✓				
2 Accumulated depreciation		✓			
3 Inventories	✓				
4 Accounts payable			✓		
5 Mortgage				✓	
6 Capital					✓
7 Prepaid expenses	✓				
8 Plant & equipment		✓			
9 Bank overdraft			✓		
10 Investments		✓			
11 Drawings					✓
12 Loan from Ezi Finance				✓	
13 Motor vehicles		✓			
14 Land		✓			
15 Accrued expenses			✓		
16 Buildings		✓			
17 GST Clearing			✓		
18 Accrued revenue	✓				
19 Goodwill		✓			
20 Fixtures & fittings		✓			
21 Cash on hand	✓				
22 Loan to Better Business		✓			
23 Net profit					✓