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accounting concepts 3 Chapter 1 1.3 Classification of accounts NON-CURRENT ASSETS Tangible/fixed assets

- Land and buildings
- Equipment
- Vehicles

Financial assets

- Fixed deposit (longer than 12 months)

CURRENT ASSETS Inventories

- Trading stock
- Consumable stores on hand

Trade and other receivables

- Debtors' control
- Accrued income/income receivable
- Prepaid expenses

Cash ...

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