**Matching Financial Statement Items to Financial Statement Categories**

TR Industries is engaged in the manufacture and sale of candy. Major products include Tootsie Roll, Tootsie Roll Pops, Tootsie Pop Drops, Tootsie Flavour Rolls, Charms, and Blow-Pop lollipops. The following items were listed on Tootsie Roll’s recent income statement and balance sheet. Mark each item from the balance sheet as an asset (A), liability (L), or shareholders’ equity (SE) and each item from the income statement as a revenue (R) or expense (E).

(1) Notes payable to banks

(2) General and administrative

(3) Accounts payable

(4) Dividends payable

(5) Retained earnings

(6) Cash and cash equivalents

(7) Accounts receivable

(8) Provision for income taxes\*

(9) Cost of goods sold

(10) Machinery and equipment

(11) Net sales

(12) Inventories

(13) Marketing, selling, and advertising

(14) Buildings

(15) Land

(16) Income taxes payable

(17) Distribution and warehousing costs

(18) Investments (in other companies)