Identify each of the following accounts of Kaiser Services Co. as asset, liability, owner's equity, revenue, or expense, and state in each case whether the normal balance is a debit or a credit:

Item	Type of Account	Debit or Credit
a. Accounts Payable		
b. Accounts Receivable		
c. Bobby Lund, Capital		
d. Bobby Lund, Drawing		
e. Cash		
f. Fees Earned		
g. Office Equipment		
h. Rent Expense		
i. Supplies		
j. Wages Expense		

Asset
Liability
Owner's equity
Revenue
Expense