

**VBA School of Bank Management**  
**Accounting Primer**  
**In-Class Exercise**

<b>Account Name</b>	<b>Income Statement or Balance Sheet</b>	<b>Income or Expense Asset, Liability, or Capital</b>
Cash and Due From Banks		
Fed Funds Sold		
Fed Funds Purchased		
Interest earned on Fed Funds Sold		
Interest and Fees earned on Loans		
Bank Property & Equipment		
Other Borrowings		
Salaries Expense		
Marketing Expense		
Retained Earnings		
Deposit Interest Expense		
Common Stock		
Interest on Investment Securities		
Savings deposits		
Loans, net of allowance for loan losses		
Undivided Profits/Retained Earnings		
Other Real Estate/Foreclosed Assets		
Interest paid on deposits		
Service Charges on Deposit Accounts		

