

100%

1. Identify the items from the following list that are likely to serve as period measurements.

Item	Period Measurement
a. Volume of	Yes
b. Company's ending inventory	Yes
c. Current period	Yes
d. Liability accounts	Yes
e. Depreciation expense	Yes
f. Profit	Yes
g. Depreciation of capital assets	Yes
h. Credit card interest	Yes
i. Expenses of	Yes

2. Identify each of the following accounts as an Asset, Liability, or Equity account.

a. Inventory	Asset
b. Prepaid	Asset
c. Dividends	Asset
d. Owner's Expenses	Asset
e. Unearned Fees Revenue	Liability
f. Expenses	Asset
g. Revenue Expense	Liability
h. Interest Asset	Asset
i. Unearned Subscription Revenue	Liability

3. Identify the account balance as Debit or Credit for each of the following accounts.

Account Name	Balance
a. Office Supplies	Debit
b. Dividends	Debit
c. Revenue	Debit
d. Owner's Expenses	Debit
e. Advertising Expense	Debit
f. Inventory Expenses	Debit
g. Fees Revenue	Debit
h. Cash Expense	Debit
i. Interest Expense	Debit

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