

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. Ending inventory	Yes
e. Beginning-of-the-year inventory	Yes
f. Profit	Yes
g. Beginning-of-year sales	Yes
h. Cost of sales	Yes
i. Inventory at	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. Sales Revenue	Asset
e. Unearned Fee Revenue	Liability
f. Expenses	Asset
g. Retained Earnings	Equity
h. Common Stock	Equity
i. Unearned Subscription Revenue	Liability

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

Situation	Balance
a. Office Supplies	Debit
b. Dividends	Debit
c. Prepaid	Debit
d. Sales Revenue	Debit
e. Advertising Expenses	Debit
f. Inventory Expenses	Debit
g. Fees Revenue	Debit
h. Cash Expenses	Debit
i. Unearned Revenue	Debit

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