

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-year sales volume	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. Accounts	Asset
c. Accounts	Asset
d. Sales Revenue	Asset
e. Unearned Fee Revenue	Liability
f. Accounts	Asset
g. Accounts Payable	Liability
h. Current Asset	Asset
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. Building	Debit
c. Prepaid	Debit
d. Sales Revenue	Debit
e. Advertising Expense	Debit
f. Inventory Expense	Debit
g. Sales Expense	Debit
h. Cash Expense	Debit
i. Unearned Revenue	Debit

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