

100%

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

Item	Period Measurement
a. Sales (M)	Yes
b. Company's ending inventory	No
c. Current assets	No
d. Liability accounts	No
e. Depreciation expense	Yes
f. Profit	Yes
g. Depreciation of each item	No
h. Cash payments	Yes
i. Expenses (M)	Yes

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

a. Inventory	Asset
b. Prepaid	Asset
c. Accounts	Asset
d. Sales Revenue	Revenue
e. Unearned Fee Revenue	Liability
f. Expenses	Expense
g. Retained Earnings	Equity
h. Current Asset	Asset
i. Unearned Subscription Revenue	Liability

3. Identify the account balance (debit or credit) for each of the following accounts.

Account Name	Balance
a. Office Supplies	Debit
b. Building	Debit
c. Prepaid	Debit
d. Sales Revenue	Credit
e. Advertising Expense	Debit
f. Inventory Expense	Debit
g. Sales Revenue	Credit
h. Cash Expense	Debit
i. Unearned Revenue	Credit

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