

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 working capital	Yes
c. Current assets	Yes
d. Liability accounts	Yes
e. Depreciation expense	Yes
f. Profit	Yes
g. Depreciation of capital assets	Yes
h. Cash payments	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	Equity
d. Sales Revenue	Equity
e. Unearned Fee Revenue	Liability
f. Expenses	Equity
g. Retained Earnings	Equity
h. Current 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. Prepaid	Debit
d. Sales Revenue	Credit
e. Advertising Expense	Debit
f. Inventory Expense	Debit
g. Fees Revenue	Credit
h. Cash Payments	Debit
i. Unearned Revenue	Credit

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