

100%

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

Item	Period	Measurement
a. Volume of	Yes	000000
b. Company's ending inventory	Yes	000000
c. Current period	Yes	000000
d. Ending inventory	Yes	000000
e. Beginning-of-year sales volume	Yes	000000
f. Profit	Yes	000000
g. Beginning-of-year sales	Yes	000000
h. Cost of sales	Yes	000000
i. Inventory at	Yes	000000

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

a. Inventory	Asset	000000
b. Prepaid	Asset	000000
c. Dividends	Asset	000000
d. Sales Revenue	Asset	000000
e. Unearned Fee Revenue	Liability	000000
f. Expenses	Asset	000000
g. Retained Earnings	Equity	000000
h. Current Asset	Asset	000000
i. Unearned Subscription Revenue	Liability	000000

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

Account Name	Balance	Debit
a. Office Supplies	Debit	000000
b. Dividends	Debit	000000
c. Prepaid	Debit	000000
d. Sales Revenue	Debit	000000
e. Advertising Expense	Debit	000000
f. Inventory Expense	Debit	000000
g. Sales Expense	Debit	000000
h. Cost of Sales	Debit	000000
i. Unearned Revenue	Debit	000000

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Anne Marie Ward, Craig Deegan



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Louwers, Robert Ramsay, David Sinason, Jerry Strawser, Jay Thibodeau, 2014-10-16 Auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface The recent financial crisis has made this skill even more crucial to the business community As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor s responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing The author team of Louwers Ramsay Sinason Strawser and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing Assurance Services supplying the necessary investigative tools for future auditors

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Anne Marie Ward is a Professor of Accounting in the Department of Accounting Finance and Economics at Ulster University She is also a qualified Chartered Accountant and previously taught professional courses for Chartered Accountants Ireland for 15 years Andrew Thomas is former Senior Lecturer in Accounting and Finance at the University of Birmingham Mike Farrell is a Lecturer in Accounting at University College Cork He is a Fellow of Chartered Accountants Ireland and possesses a number of years industry and practice experience

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