

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 balance                   | Yes                |
| i. Depreciation                   | 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. Owner's Drawings              | Asset     |
| e. Unearned Fees Revenue         | Liability |
| f. Expenses                      | Asset     |
| g. Retained Earnings             | Equity    |
| h. Current Asset                 | Asset     |
| i. Unearned Subscription Revenue | Liability |

3. Identify the account balance as Equity or Income for each of the following categories.

| Account Name           | Balance   |
|------------------------|-----------|
| a. Office Supplies     | Asset     |
| b. Dividends           | Asset     |
| c. Dividends           | Asset     |
| d. Owner's Drawings    | Asset     |
| e. Advertising Expense | Asset     |
| f. Inventory Expense   | Asset     |
| g. Fees Revenue        | Asset     |
| h. Cash Expense        | Asset     |
| i. Unearned Revenue    | Liability |

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**Marco Cascella**



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