

1. Identify the items from the following list that are likely to serve as product inventories.

Item	Inventory	Product Inventory
a. Cotton cloth	Yes	Yes
b. Cottons being woven	Yes	Yes
c. Cotton thread	Yes	Yes
d. Sewing machines	Yes	Yes
e. Sewing machine store owner	Yes	Yes
f. Sewer	Yes	Yes
g. Department of public works	Yes	Yes
h. Cloth merchant	Yes	Yes
i. Sewerer at	Yes	Yes

2. Identify each of the following accounts as an asset, liability, or equity account.

a. Inventory	Asset
b. Accounts Payable	Liability
c. Supplies	Asset
d. Sales Revenue	Equity
e. Unearned Fee Revenue	Liability
f. Expenses	Equity
g. Sales Revenue	Equity
h. Unpaid Rent	Liability
i. Unearned Subscription Revenue	Liability

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

Account Balance	Debit	Credit
a. Office Supplies	Yes	Yes
b. Building	Yes	Yes
c. Revenue	Yes	Yes
d. Office Receivables	Yes	Yes
e. Advertising Expenses	Yes	Yes
f. Delivery Expenses	Yes	Yes
g. Fees Revenue	Yes	Yes
h. Cash Expenses	Yes	Yes
i. Unpaid Payables	Yes	Yes

Chapter 8 Accounting Test

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