

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

Item	Inventory	Product Inventory
a. Cotton gin	Yes	Yes
b. Cottonseed bearing cotton	Yes	Yes
c. Cotton ginners	Yes	Yes
d. Cottonseed oil	Yes	Yes
e. Cottonseed oil stock	Yes	Yes
f. Cotton	Yes	Yes
g. Department of state store	Yes	Yes
h. Cloth inventory	Yes	Yes
i. Inventory list	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. Accounts Payable	Liability
g. Accounts Receivable	Asset
h. Unearned Rent	Liability
i. Unearned Subscription Revenue	Liability

3. Identify the account category (asset or liability) for each of the following accounts.

Account Name	Asset	Liability
a. Office Supplies	Yes	Yes
b. Building	Yes	Yes
c. Inventory	Yes	Yes
d. Office Receivables	Yes	Yes
e. Advertising Expenses	Yes	Yes
f. Delivery Expenses	Yes	Yes
g. Free Shipping	Yes	Yes
h. Cash Expenses	Yes	Yes
i. Unearned Revenue	Yes	Yes

Chapter 8 Accounting Test

D Keegan



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