

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

Item	Identifying	Product Identifier
a. Labels on	Yes	Yes
b. Company website address	Yes	Yes
c. Barcode labels	Yes	Yes
d. Utility meters	No	No
e. Telephone area codes	No	No
f. ZIP codes	No	No
g. Dimensions of each item	Yes	Yes
h. Check numbers	No	No
i. Receipts on	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 category (asset, liability, or equity) for each of the following accounts.

Account Name	Asset	Liability	Equity
a. Office Supplies	Yes	No	No
b. Building	Yes	No	No
c. Inventory	Yes	No	No
d. Unearned Revenue	No	Yes	No
e. Advertising Expense	No	No	Yes
f. Delivery Expenses	No	No	Yes
g. Fees Revenue	No	No	Yes
h. Cash Receipts	Yes	No	No
i. Unpaid Payroll	No	Yes	No

# Chapter 8 Accounting Test

**Jeffrey Slater**



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