

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 payments	Yes
i. Expenses of	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 Expenses	Asset
e. Unearned Fees Revenue	Liability
f. Expenses	Asset
g. Revenue Expense	Liability
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. Revenue	Asset
d. Owner's Expenses	Asset
e. Advertising Expense	Asset
f. Revenue Expense	Asset
g. Fees Revenue	Asset
h. Cash Expense	Asset
i. Revenue Expense	Asset

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