

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

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. Unpaid Payables	Yes	Yes

# Chapter 8 Accounting Test

**Sharon Niblock**



## **Chapter 8 Accounting Test:**

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