

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	No
d. Cottonseed oil	Yes	Yes
e. Cottonseed oil stock	Yes	Yes
f. Ginners	Yes	No
g. Inventory of raw cotton	Yes	Yes
h. Seed cotton	Yes	Yes
i. Ginners' gin	Yes	No

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

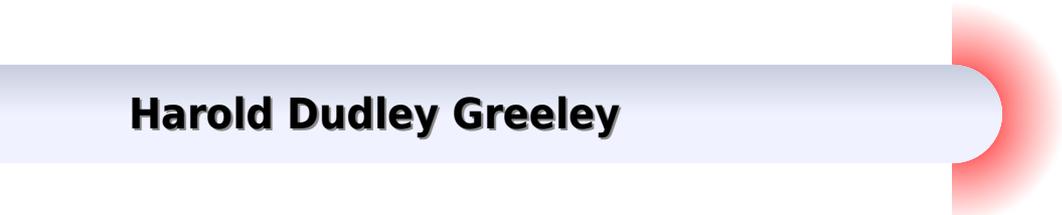
a. Inventory	Asset
b. Accounts Payable	Liability
c. Accounts Receivable	Asset
d. Sales Revenue	Equity
e. Unearned Fee Revenue	Liability
f. Supplies	Asset
g. Sales Revenue	Equity
h. Unearned fees	Liability
i. Unearned Subscription Revenue	Liability

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

Account Name	Asset	Liability
a. Office Supplies	Yes	No
b. Building	Yes	No
c. Prepaid Insurance	Yes	No
d. Unearned Revenue	No	Yes
e. Advertising Expense	No	Yes
f. Delivery Expenses	Yes	No
g. Fees Earned	No	Yes
h. Cash Expense	No	Yes
i. Unearned Revenue	No	Yes

# Chapter 8 Accounting Test

**Harold Dudley Greeley**



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