

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 addresses	Yes	No
e. Telephone area codes	Yes	No
f. ZIP codes	Yes	No
g. Government of each state	Yes	No
h. Credit card numbers	Yes	No
i. Telephone bills	Yes	No

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

a. Inventory	Asset
b. Accounts Payable	Liability
c. Dividends	Equity
d. Sales Revenue	Equity
e. Unearned Fee Revenue	Liability
f. Expenses	Equity
g. Sales Revenue	Equity
h. Interest Receivable	Asset
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. Dividends	No	No
c. Prepaid	Yes	No
d. Unearned Revenue	No	Yes
e. Advertising Expense	Yes	No
f. Inventory Expenses	Yes	No
g. Fees Earned	No	Yes
h. Cash Expenses	Yes	No
i. Unearned Revenue	No	Yes

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Shasha Hu



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