

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
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	Category	Product Inventory
a. Office Supplies	Asset	Yes
b. Building	Asset	Yes
c. Inventory	Asset	Yes
d. Office Receivables	Asset	Yes
e. Advertising Expenses	Equity	Yes
f. Delivery Expenses	Equity	Yes
g. Free Shipping	Equity	Yes
h. Cash Expenses	Equity	Yes
i. Unpaid Freight	Liability	Yes

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