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**Practice Test for Chapters 1 and 2 in Accounting 1**  
3-5 Questions Chapter 3 (Continued) \*13. In the adjusting entry for an unearned revenue, a liability is debited and a revenue is credited. \*14. Asset and revenue. An asset would be debited and a revenue would be credited. \*15. An expense is debited and a liability is credited. \*16.