

Solution:

The classification of each of the items is as follows:

Item	Debit (dr.) or Credit (cr.)
Sales	cr.
Supplies Expense	dr.
Accounts Receivable	dr.
Accounts Payable	cr.
Supplies Inventory	dr.
Retained Earnings	cr.
Dividends Payable	cr.
Depreciation Expense	dr.
Paid-in Capital	cr.
Subscription Revenue	cr.
Equipment	dr.
Accumulated Depreciation	cr.
Cost of Goods Sold	dr.
Prepaid Rent	dr.