

Name:

B-19.06

Date:

Section:

GENERAL JOURNAL					Page 1
Date	Accounts	Debit	Credit		
8-4-X5					
	<i>To record purchase of raw materials</i>				
8-8-X5					
	<i>To transfer raw materials to production, record direct labor costs on job, and apply overhead at the predetermined rate</i>				
8-9-X5					
	<i>To transfer completed units to finished goods inventory</i>				
8-10-X5					
	<i>To record sale of finished awning for \$4,000</i>				
8-10-X5					
	<i>To transfer finished goods to cost of goods sold</i>				