

Name:

B-19.07

Date:

Section:

| GENERAL JOURNAL |  |       |        |  |
|-----------------|--|-------|--------|--|
| Date            | Accounts   | Debit | Credit |  |
| A               |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 | <i>To record costs and apply overhead at the predetermined rate (\$212,500 X 40% = \$85,000)</i> |       |        |  |
|                 |  |       |        |  |
| B               |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 | <i>To record costs and apply overhead at the predetermined rate (\$200,000 X 40% = \$80,000)</i> |       |        |  |
|                 |  |       |        |  |
| B               |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
| C               |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |
|                 | <i>To record costs and apply overhead at the predetermined rate (\$225,000 X 40% = \$90,000)</i> |       |        |  |
|                 |  |       |        |  |
| C               |  |       |        |  |
|                 |  |       |        |  |
|                 |  |       |        |  |