

Name:

B-20.06

Date:

Section:

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
April				
	<i>To record material, labor, and overhead for Milling</i>			
April				
	<i>To transfer completed units from Milling to Sanding (\$275,000 + \$690,000 - \$160,000)</i>			
April				
	<i>To record labor and overhead for Sanding</i>			
April				
	<i>To transfer completed units from Sanding to Cutting</i>			
April				
	<i>To record labor and overhead for Cutting</i>			
April				
	<i>To transfer completed units to finished goods</i>			