

Ashley Corporation provided the following list of cost data related to its manufacturing operations for the month of September 20X4.

Beginning raw materials inventory	\$ 966,400
Raw materials purchased (net)	2,345,500
Ending raw materials inventory	818,200
Direct labor costs	322,300
Indirect materials	125,500
Indirect labor	88,900
Factory utilities and maintenance	456,000
Factory depreciation	56,600
Other factory related overhead	24,400
Beginning work in process	777,000
Ending work in process	717,000

- (a) Arrange the cost data into a statement of cost of goods manufactured.
- (b) If Ashley's cost of goods sold for the month was \$4,000,000, how much was the increase or decrease in finished goods inventory for the month of September?