	<u>Raw</u> <u>Materials</u>	<u>Work in</u> Process	<u>Finished</u> <u>Goods</u>
Beginning balance	0	0	0
Purchases/transfers in	0	0	0
Transfers out/sales	<u>0</u>	<u>0</u>	<u>0</u>
Ending balance	<u>0</u>	<u>0</u>	<u>0</u>

(b)



