

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>			