

(a)

Raw Materials		
Beg.	65,000	0 RM out
Purch.	0	
	0	0
End	0	

Factory Overhead		
In. Mat.	0	0 App. OH
In. Lab.	0	
Depr.	0	
Other	0	
To Cogs	0	
	0	0
End	0	

Work in Process		
Beg.	27,000	0 To FG
Dir. Mat.	0	
Dir. Lab.	0	
App. OH	0	
	0	0
End	0	

Selling Expenses		
Comm.	0	
	0	0
	0	

Finished Goods		
Beg.	80,000	0 COGS
In (WIP)	0	
	0	0
End	0	

General & Administrative		
Salary	0	
Depr.	0	
Other	0	
	0	0
	0	

Cost of Goods Sold		
From FG	0	0 Over OH
	0	0
	0	

Sales		
	0	Sales
	0	
	0	

Cash			
Sales	0	0	Pur. RM
			0 Payroll
			0 G&A
			0 OH/other
	0		
	0		

Accumulated Depreciation			
		0	
	0		Depr.
	0		

(b)



