(a)		Raw Ma	aterials			Factory O	verhead	
	Beg.	65,000	0	RM out	In. Mat.	0	0	App. OH
	Purch.	0			In. Lab.	0		
		0	0		Depr.	0		
					Other	0		
	End	0			To Cogs	0		
						0	0	
		·						
		Work in	Process		End	0		
	Beg.	27,000	0	To FG				
	Dir. Mat.	0						
	Dir. Lab.	0				Selling Ex	xpenses	
	Арр. ОН	0			Comm.	0		
		0	0			0	0	
	End	0				0		
		Finished	d Goods			General & Ad	lministrative	
	Beg.	80,000	0	COGS	Salary	0		
	In (WIP)	0			Depr.	0		
		0	0		Other	0		
						0	0	
	End	0						
						0		
		Cost of Go	oods Sold					
	From FG	0	0	Over OH		Sal	es	
		0	0				0	Sales
						0	0	
		0						
							0	

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

Accumulated Depreciation

		0	Depr.
	0	0	
		0	

(b)

(C)									
HAWTHORN CORPORATION Income Statement For the Month Ending March 31, 20XX									
	Sales			\$	-				
	Cost of goods sold								
	Gross profit			\$	-				
	Operating expenses								
	Selling	\$	-						
	General & administrative								
	Income before income taxes			\$	-				
	Income taxes								
	Net income			\$	<u>-</u>				

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Date	Accounts	Debit	Credit

ENERAL JOURNAL					
Date	Accounts		Debit	Credit	