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a. Materials purchases (on credit)
 b. Direct materials used in production
 c. Direct labor paid and assigned to Work in Process Inventory
 d. Indirect labor paid and assigned to Factory Overhead
 e. Overhead costs applied to Work in Process Inventory
 f. Actual overhead costs incurred, including indirect materials. (Factory rent and utilities are paid in cash)
 g. Transfer of Jobs 306 and 307 to Finished Goods Inventory
 h. Cost of goods sold for Job 306
 i. Revenue from the sale of Job 306
 j. Assignment of any underapplied or overapplied overhead to the Cost of Goods Sold account. (The amount is not material.)

2. Prepare journal entries for the month of April to record the above transactions.

View transaction list

Journal entry worksheet

Record the cost of indirect materials used.

Note: Enter debits before credits.

Transaction	General Journal	Debit	Credit
(1)	Factory overhead		
	Cash		
	Accounts payable		

Record entry Clear entry View general journal

References eBook & Resources

Worksheet Learning Objective: 15-11 Describe and record indirect costing

Difficulty: 3 Hard Learning Objective: 15-12 Describe and record costing

Prepare the journal entries to record the journal entries.

Date	Account	Debit	Credit
Jan 1, 2017	Cash	2,000,000	
	Prepaid insurance	100,000	
	Accounts payable		2,100,000

For each unbalanced journal entry, compute the side totals to identify the debit imbalance, assign the journal identification and debit amount.

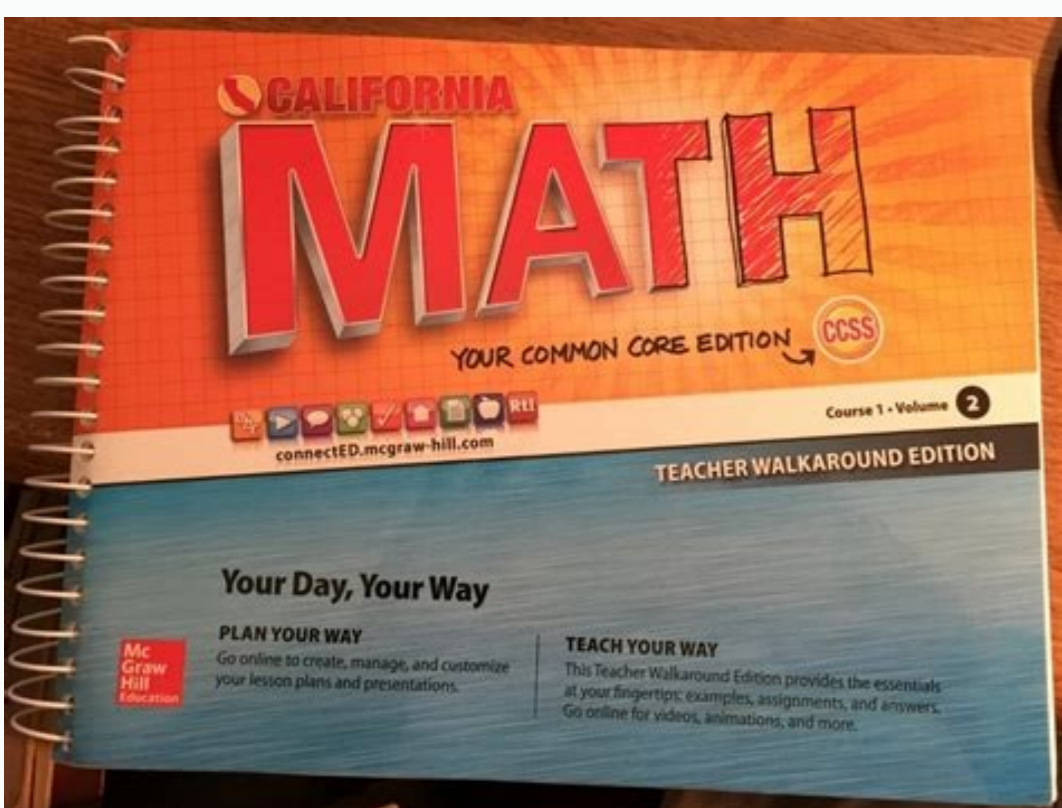
Journal Entry	Debit Total	Credit Total
1	2,100,000	2,100,000
2	1,000,000	1,000,000
3	1,000,000	1,000,000
4	1,000,000	1,000,000
5	1,000,000	1,000,000
6	1,000,000	1,000,000
7	1,000,000	1,000,000
8	1,000,000	1,000,000
9	1,000,000	1,000,000
10	1,000,000	1,000,000
11	1,000,000	1,000,000
12	1,000,000	1,000,000
13	1,000,000	1,000,000
14	1,000,000	1,000,000
15	1,000,000	1,000,000
16	1,000,000	1,000,000
17	1,000,000	1,000,000
18	1,000,000	1,000,000
19	1,000,000	1,000,000
20	1,000,000	1,000,000
21	1,000,000	1,000,000
22	1,000,000	1,000,000
23	1,000,000	1,000,000
24	1,000,000	1,000,000
25	1,000,000	1,000,000
26	1,000,000	1,000,000
27	1,000,000	1,000,000
28	1,000,000	1,000,000
29	1,000,000	1,000,000
30	1,000,000	1,000,000

Compute the debit balance to calculate the total amount of expense to be recognized over the period.

Account	Debit	Credit
Prepaid insurance	100,000	
Accounts payable		2,100,000
Cash		2,000,000
Factory overhead	1,000,000	
Work in process inventory		1,000,000
Finished goods inventory		1,000,000
Cost of goods sold		1,000,000
Revenue		1,000,000
Expenses	1,000,000	
Net income		1,000,000

Prepare the journal entries to record the first two indirect debits.

Date	Account	Debit	Credit
Jan 31, 2017	Factory overhead	10,000	
	Prepaid insurance		10,000
Feb 28, 2017	Factory overhead	10,000	
	Prepaid insurance		10,000
	Cash		10,000



MY Homework

Lesson 5
 Least Common
 Multiple

Homework Helper

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Ben's Burgers gives away a free order of fries every 2 days, a free milkshake every 3 days, and a free hamburger every 4 days. If they gave away all three items today, in how many days will they give away all three items again?

Find and circle the LCM of 2, 3 and 4 by listing nonzero multiples of each number.

 2: 2, 4, 6, 8, 10, **12**, ...

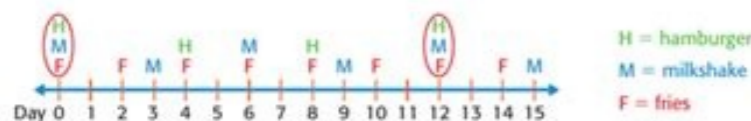
 3: 3, 6, 9, **12**, 15, ...

 4: 4, 8, **12**, 16, 20, ...

The least common multiple of 2, 3, and 4 is 12.

So, Ben's Burgers will give away all three items again in 12 days.

Check The number line shows on which days all three activities will be completed.



Practice

Find the LCM of each set of numbers.

1. 7, 14 _____

2. 6, 15 _____

3. 5, 9, 15 _____

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With the proper guidance of us, students students Knowledge resulting in higher classifications. We provide solutions with examples. The nature of McGraw Hill Connect Accounting Chapter 2 The chapter comprises several cost concepts, cost classification and different terminologies associated with lesson. A student must understand that all value has its significant role in the container sector. In information and media, revenue increased by 23.4% to US \$ 297.5 million, including \$ 60.1 million and associates, which had no material impact on operating profit in this period. The chapter is best understood with the help of experts and needs McGraw Hill Connect Accounting responses to responses Chapter 2. What we offer is much more intense and a broader aspect that you need to deal with. Ex. 2.1 Transactions Recording 3 Analsis, CommunicationB. McGraw-Hill (MHP) recorded a fourth quarter plan profit after restructuring and tax rates. 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With the peculiar way to learn tablets, students can be sure of progress graphics. After all, no company or firm works anyway random. Recipe for the Business-To-Business group, which includes BusinessWeek, J.D. Power and Associates, Construction, Aviation and Energy and Services, rose 28.2% to \$ 265.0 million in the fourth quarter. The assignment of cost expenditure is done with fixed and variable costs. There are many decision costs such as direct and indirect costs, relevant and irrelevant costs and more. What we can promise is that you will not regret our services! Chapter 2 Financing and Financing Decisions and the Accounting System for Questions1. McGraw Hill connects replies Contains chapter 2 Specialists helping students offer students a fair chance of learning in detail without any cliché problem. The last orders of the and from South Carolina were also factors in the fourth quarter. 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The recipe rose 13% of a year ago for \$ 1.54 billion, in line with the estimation of \$ 1.55 billion of Thomson. No reproduction or distribution without the arrest written consent of McGraw-Hill Education. Operating income for the fourth quarter increased by 14.9% to \$ 286.5 million. If there was a certain factor in hand, what would be the real question. Learn a little about Accounting Online McGraw Hill Connects Responses Contains Chapter 2 Exercising Help That we provide It is not only a service. Ex. 2.5 Liquid Income Computation 5 Analaish. Most causal factors that can explain to get a complete idea are the pattern all presented in the accounting sheets! A brief collision what is so great about online assistance and connectivity? Daily there are some tasks, presentations, tests that experts deal and donate McGraw Hill Connect Accounting Chapter 2. Students have to learn all concepts related to budgets, planning, financial containers and more. 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