

CHAPTER 5
TRUE/FALSE

- | | |
|----------|-----------|
| 1. True | 6. True |
| 2. True | 7. True |
| 3. False | 8. True |
| 4. True | 9. True |
| 5. True | 10. False |

Problem 1 – Stillwater Manufacturing

1)	Raw and In Process	356,000	
	Accounts Payable		356,000
2)	Finished goods	373,700	
	Raw and In Process		373,700
	Raw materials purchased	356,000	
	RIP beg. (42,600-6,900)	35,700	
	RIP end (22,500-4,500)	(18,000)	
	Mat. content of units completed	<u>373,700</u>	
3)	Cost of goods sold	390,700	
	Finished goods		390,700
	Mat. content of units completed	373,700	
	FG beg. (45,000-17,000)	28,000	
	FG. End (16,000-5,000)	(11,000)	
	Mat. content of units sold	<u>390,700</u>	
4)	Cost of goods sold	14,400	
	Raw and In Process		2,400
	Finished goods		12,000
	Conversion cost	RIP	FG
	End	4,500	5,000
	Beg.	(6,900)	(17,000)
	Increase (decrease)	(2,400)	(12,000)

Problem 2 – Magnolia Corporation

1)	Raw and In Process	444,000	
	Accounts payable		444,000
2)	Finished goods	442,460	
	Raw and In process		442,460

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