

Problem 1

List the items given below (1-15) and for each item indicate the appropriate letter or letters, the schedule and/or financial statement(s) in which the item will appear. The schedule and financial statements are prepared on a yearly basis.

- A. Cost of goods sold statement
- B. Statement of Comprehensive Income
- C. Statement of Financial Position

The following items are found in its ledger and accompanying data

A	1. Direct labor
A	2. Raw materials inventory, January 1
A, C	3. Work in process inventory, December 31
A	4. Finished goods inventory, January 1
A	5. Factory overhead applied
B	6. Depreciation on office equipment
A	7. Work in process inventory, January 1
A, C	8. Finished goods inventory, December 31
A	9. Cost of goods manufactured
A	10. Cost of goods available for sale
A	11. Cost of materials purchased
C	12. Accumulated depreciation - office equipment
A	13. Direct materials used
A	14. Total manufacturing cost
C	15. Factory machinery

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