

ACC 202 Module 2 Problem set.docx (PASSED SOLUTION) Southern New Hampshire University

Issuance of Materials

Obj. 2 On April 6, Almerinda Company purchased on account 60,000 units of raw materials at \$12 per unit. On April 21, raw materials were requisitioned for production as follows: 25,000 units for Job 50 at \$10 per unit and 27,000 units for Job 51 at \$12 per unit. Journalize the entry to record the purchase and on April 21 to record the requisition from the materials storeroom.

Answer +

Apr. 6	Materials	720,000	
	Accounts Payable		720,000
	\$720,000 = 60,000 × \$12.		
21	Work in Process*	574,000	
	Materials		574,000

* Job 50	\$250,000 = 25,000 × \$10
Job 51	<u>324,000 = 27,000 × \$12</u>
Total	<u>\$574,000</u>

Direct Labor Costs

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Padhraic Smyth



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