

Using the following data from both Garcon Company and Pepper Company for the year ended December 31 to compute (1) the cost of goods manufactured and (2) the cost of goods sold for each company. *Hint:* Not all information is needed for the solution.

	Garcon Co.	Pepper Co.
Finished goods inventory, beginning	\$ 12,000	\$ 16,450
Work in process inventory, beginning	14,500	19,950
Raw materials inventory, beginning	7,250	9,000
Rental cost on factory equipment	27,000	22,750
Direct labor	19,000	35,000
Finished goods inventory, ending	17,650	13,300
Work in process inventory, ending	22,000	16,000
Raw materials inventory, ending	5,300	7,200
Factory utilities	9,000	12,000
General and administrative expenses	21,000	43,000
Indirect labor	9,450	10,850
Repairs—Factory equipment	4,780	1,500
Raw materials purchases	33,000	52,000
Selling expenses	50,000	46,000
Sales	195,030	290,010
Cash	20,000	15,700
Accounts receivable, net	13,200	19,450

Managerial Accounting Chapter 14 Solutions

**Carsten Berkau, Keabetswe Sylvia
Berkau, Mohd Ridzuan Darun**



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to gain critical and applied thinking skills that are especially important in today's competitive environment

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