

	3 trigger	2 trigger (purch)	2 trigger (prod)	1 trigger
purchan	RIP 200,000 AP 200,000	RIP 200,000 AP 200,000	- no entry -	- no entry -
CC	CCC 220,000 payroll 100,000 var. acc 120,000	CCC 220,000 payroll 100,000 var. acc 120,000	CCC 220,000 payroll 100,000 var. acc 120,000 *	CCC 220,000 payroll 100,000 var. acc 120,000
production	FG 420,000 RIP 200,000 CCC 220,000	- no entry -	FG 420,000 AP 200,000 CCC 220,000 *	- no entry -
sale	COGS 420,000 FG 420,000 A/R 600,000 sales 600,000	COGS 420,000 RIP 200,000 CCC 220,000 A/R 600,000 sales 600,000	COGS 420,000 FG 420,000 A/R 600,000 sales 600,000	COGS 420,000 A/P 200,000 CCC 220,000 A/R 600,000 sales 600,000

problem 2

		RIP			
BBRM 10,000	}	BB 15,000	}	RM 500,000	}
BBCC 5000					
DL 350,000	}	CC 800,000	}	CGM 1,285,000	}
OH 450,000					
EB RM 21,000	}	EB 30,000	}	RM 489,000	}
EB CC 9,000					

		FG			
BBRM 12,000	}	BB 20,000	}	RM 489,000	}
BBCC 8,000					
RM 489,000	}	CC 796,000	}	CGM 1,285,000	}
CC 796,000					
EBRM 7000	}	EB 11,000	}	RM 494,000	}
EBCC 4000					

How much is the cost of goods sold for the month of December?

a. 494,000  
 b. 800,000  
 c. 1,285,000  
 d. 1,294,000