

**Exercise 3-4** (15 minutes)

a.	Raw Materials .....	80,000	
	Accounts Payable .....		80,000
b.	Work in Process.....	62,000	
	Manufacturing Overhead .....	9,000	
	Raw Materials .....		71,000
c.	Work in Process.....	101,000	
	Manufacturing Overhead .....	11,000	
	Wages Payable.....		112,000
d.	Manufacturing Overhead .....	175,000	
	Various Accounts .....		175,000