Problem 4-18A
Part 1 – Journal Entries

(a) Work in process – Cooking department 570,000
   Work in process – Bottling department 130,000
   Raw materials 700,000

(b) Work in process – Cooking department 100,000
   Work in process – Bottling department 80,000
   Salaries and wages payable 180,000

(c) Manufacturing overhead 400,000
   Accounts payable 400,000

(d) Work in process – Cooking department 235,000
    Work in process – Bottling department 158,000
    Manufacturing overhead 393,000

(e) Work in process – Bottling department 900,000
    Work in process – Cooking department 900,000

(f) Finished goods 1,300,000
    Work in process – Bottling department 1,300,000

(g) Accounts receivable 2,000,000
    Sales 2,000,000

(g) Cost of goods sold 1,250,000
    Finished goods 1,250,000