

# **SHORT PROBLEMS: Process Costing**

C-19. Dover Corporation's production cycle starts in the Mixing Department. The following information is available for April:

	<u>Units</u>
Work in process, April 1 (50% complete) .....	40,000
Started in April.....	240,000
Work in process, April 30 (60% complete) .....	25,000

Materials are added at the beginning of the process in the Mixing Department. Using the average cost method, what are the equivalent units of production for the month of April?

	<u>Materials</u>	<u>Conversion</u>
A. 255,000	255,000	
B. 270,000	280,000	
C. 280,000	270,000	
D. 305,000	275,000	
E. 240,000	250,000	

B-20. Information concerning Department A of Neeley Company for June is as follows:

	<u>Units</u>	<u>Materials Costs</u>
Beginning work in process.....	17,000	P12,800
Started in June.....	82,000	69,700
Units completed .....	85,000	
Ending work in process.....	14,000	

All materials are added at the beginning of the process. Using the average cost method, the cost per equivalent unit for materials is:

A.	P0.825
B.	P0.833
C.	P0.85
D.	P0.97
E.	P1.01

B-21. Kennedy Company adds materials in the beginning of the process in the Forming Department, which is the first of two stages of its production cycle. Information concerning the materials used in the

Forming Department in October is as follows:

	<u>Units</u>	<u>Materials Costs</u>
Work in process, October 1.....	6,000	P 3,000
Units started .....	50,000	25,560
Units completed and transferred out.....	44,000	

Using the average cost method, what was the materials cost of work in process at October 31?

A.	P3,000
B.	P6,120
C.	P3,060
D.	P5,520
E.	P6,000

# Process Costing Test Bank

**VM Jensen**



## **Process Costing Test Bank:**

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**Cost Accounting** Thomas R. Dyckman, Harold Bierman, Dale C. Morse, 1994 Written for the cost accounting course at the third level this book should appeal to professors who see cost accounting as a cost information process to make more informed managerial decisions This book features extended examples of cost techniques used by real companies and real world examples which demonstrate a balance among manufacturing companies service firms and non profit firms

**Estimating and Costing for Interior Designers** Diana Allison, 2014-02-20 This hands on workbook demystifies the math involved in the interior design field and provides practical estimating techniques for aspiring and professional interior designers

The Certified Public Accountant ,1927

**Community Reinvestment Act** United States. Congress. House. Committee on Banking and Financial Services. Subcommittee on Financial Institutions and Consumer Credit, 1995

**Federal Register** ,1993-05-12

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