

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

**Piet Van den Bossche, Wim H.
Gijssels, Richard G. Milder**

Process Costing Test Bank:

Decoding **Prcess Costing Test Bank**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Prcess Costing Test Bank**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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