

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

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Process Costing Test Bank:

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Cost Accounting Stephen A. Moscovice,Gerald R. Crowningshield,Kenneth A. Gorman,1985 *Managerial Accounting for Strategic Decision Making, Preliminary Edition* Charles E. Davis,Elizabeth B. Davis,2010-10-18 Business professionals that need to gain a stronger understanding of key accounting concepts will appreciate this book s approach It focuses on the core concepts framed within the context of one company C C Sports and its supply chain Through this example they ll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis Focus On mini chapters incorporate streamlined complete coverage of certain topics Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions

Managerial Accounting Charles E. Davis,Elizabeth Davis,2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting this book seeks to position managerial accounting in a broader context of business decision making Pref Quality Costing Barrie G. Dale,James J. Plunkett,1999 Third edition of

established text which provides practical advice on how to define identify collect measure analyse report and use quality costs

FDIC Banking Review ,1992 Building Learning Experiences in a Changing World Piet Van den Bossche,Wim H. Gijssels, Richard G. Milder, 2011-04-14 Advances in Business Education Training is a Book Series to foster advancement in the field of Business Education and Training It serves as an international forum for scholarly and state of the art research and development into all aspects of Business Education and Training This new volume deals with several aspects of the challenge to design learning in and for a changing world The first part concerns program development How to build curricula that are future proof Principles to innovate our curricula are identified It answers the question how we can incorporate the need for change in our thinking about curriculum development and identify the necessary elements to incorporate in our curricula The second part focuses on the increasing diversity of students and employees within our schools and organizations in terms of culture language and perception of ability gifts and talents This offers a range of opportunities but at the same time can possibly jeopardize some processes that are taken for granted Chapters in this part analyze the processes that play a crucial role in dealing with this diversity and identify educational practices that can help to harvest the potential that lies within this diversity The third part of this book digs further into the possibilities that are opened up by the implementation of ICT support in our learning environments E learning provides tools to adapt these environments to the needs of an increasingly diverse student population In the last part we focus specifically on the workplace and how learning can be designed in such a way that employees are equipped for a shifting workplace On the one hand it is looked how training can affect performance in the workplace Does learning transfer to the work environment On the other hand it is questioned how one can design affordances to trigger learning in the workplace

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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