

EXERCISE 3-10

(a)	Physical Units	Equivalent Units	
		Materials	Conversion Costs
Beginning work in process	20,000		
Units started into production	<u>164,000</u>		
	<u>184,000</u>		
Units transferred out	160,000	160,000	160,000
Ending work in process	<u>24,000</u>	<u>24,000</u>	<u>14,400</u> (60% X 24,000)
	<u>184,000</u>	<u>184,000</u>	<u>174,400</u>
(b)			
	Materials	Conversion Costs	Total
Costs incurred	<u>\$101,200</u>	<u>\$348,800</u>	<u>\$450,000</u>
Equivalent units	<u>184,000</u>	<u>174,400</u>	
Unit costs	<u>\$0.55</u>	<u>\$2.00</u>	<u>\$2.55</u>
(c) Assignment of costs:			
Transferred out (160,000 X \$2.55)			\$408,000
Ending work in process			
Materials (24,000 X \$.55)		\$13,200	
Conversion costs (14,400 X \$2.00)		<u>28,800</u>	<u>42,000</u>
Total costs			<u>\$450,000</u>

EXERCISE 3-11

(a)	Physical Units
Work in process, September 1	1,600
Units started into production	<u>38,400</u>
	<u>40,000</u>
Units transferred out	35,000
Work in process, September 30	<u>5,000</u>
	<u>40,000</u>

Managerial Accounting Weygandt 6th Key

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