

PRODUCTION REPORT EXAMPLE



Section ②: Compute cost per equivalent unit

	<u>Total Cost</u>	<u>Materials</u>	<u>Conversion</u>
Cost to be accounted for:			
Work in process, May 1	\$ 4,000	\$ 3,000	\$ 1,000
Costs added in the Shipping and Milling Department	<u>144,000</u>	<u>74,000</u>	<u>70,000</u>
Total cost	<u>\$ 148,000</u>	<u>\$ 77,000</u>	<u>\$ 71,000</u>
Equivalent units		4,960	4,900
Cost per equivalent unit		\$ 15.524	

$$\$77,000 \div 4,960 \text{ units} = \$15.524 \text{ (rounded)}$$

Garrison Norreen Berwer Chapter Four Process Costing

Camilla Rothe



Garrison Norreen Berwer Chapter Four Process Costing:

Garrison Norreen Berwer Chapter Four Process Costing Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the energy of words has been much more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Garrison Norreen Berwer Chapter Four Process Costing**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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