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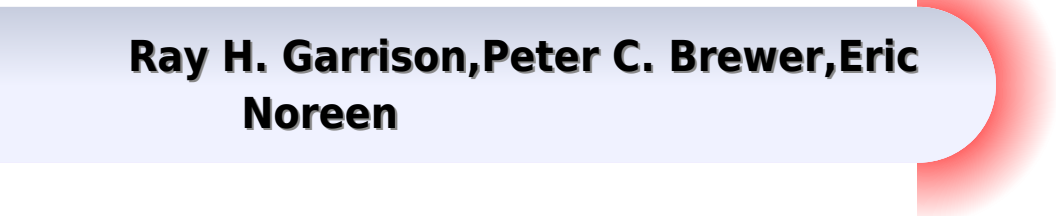
Section ②: Compute cost per equivalent unit

	<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

**Ray H. Garrison, Peter C. Brewer, Eric
Noreen**



Garrison Norreen Berwer Chapter Four Process Costing:

Introduction to Managerial Accounting Peter C. Brewer, Ray H. Garrison, Eric W. Noreen, 2006 Introduction to Managerial Accounting 3 e by Brewer Garrison Noreen is based on the market leading text Managerial Accounting by Garrison Noreen and Brewer However this is not simply a briefer book with chapters removed B G N has been rethought and retooled to meet the needs of the market B G N 3 e is a more accessible yet thoroughly student friendly text that satisfies the basic needs of the managerial accounting student without unnecessary depth on advanced topics associated with the follow up course cost accounting cost management Faculty and students alike will find this new edition has retained the hallmark features of the Garrison brand author written supplements excellent readability terrific examples and balanced end of chapter material

Study Guide/Workbook to Accompany Intro to Managerial Accounting Peter C. Brewer, Ray H. Garrison, Eric Noreen, Brewer Peter, Garrison Ray, Noreen Eric, 2006-03 This study aid provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises

Ebook: Managerial Accounting GARRISON, 2014-05-16 Ebook Managerial Accounting

Adding Enterprise Value Oliver Schneider, 2010 Value creation is no longer achieved through a single company alone or through a network of local suppliers but rather through wide ranging even global supply chains This reduces the transparency of the benefits and risks of the various supply chain setups and activities used for improving the performance of the supply chain Such supply chain initiatives usually result in an investment by all supply chain partners involved including the respective Chief Financial Officer CFO The supply chain partners therefore need a tool to show what improvements they can provide in logistics generally the reduction of inventory and reduction of lead time in terms of those financial variables that describe the value added to the company The connection between supply chain management and financial management is currently very important The integration of the two management levels is extremely important for the success of a supply chain initiative Showing the possible benefits and risks for all concerned is a pre requisite for assessing the economic value of the initiative and perceiving the win win situation This book and the Supply Chain Value Contribution SCVC method described therein provide An approach to showing the cause and effect of supply chain initiatives on supply chain performance and working capital utilization on the basis of the well established Supply Chain Operations Reference SCOR model A clear and traceable approach on how to measure and sell the value created by the resulting operational supply chain performance improvements The application of the SCVC method is described in two use cases Due to the comprehensive but pragmatic presentation of the content this book will be of value to both practitioners and academics alike

Workbook/Study Guide for Use with Introduction to Managerial Accounting Ray H. Garrison, Peter C. Brewer, Eric Noreen, 2004 This study aid written by Eric Noreen provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises

Financial Management for Libraries William W. Sannwald, 2018-12-03

Presenting financial management principles and best practices applicable to both public and academic libraries this comprehensive text elucidates a broad array of issues crucial for those entering a managerial position Both thorough and straightforward Sannwald s treatment gives readers a solid grounding in the basics of accounting and finance with an emphasis on applicability to library management and operations ties budgets and strategic planning to library vision mission goals and objectives discusses the roles of stakeholders such as boards governmental municipal bodies the university and the community looks at a variety of funding sources from tax revenue to gifts and donations and presents sound strategies for including them when projecting income and expenses articulates and discusses the pros and cons of various budget strategies includes sample budgets and forms that can be customized as needed offers expert guidance on modifying budgets for windfalls and shortfalls explains operating ratios fiscal benchmarking and metrics demonstrating how to use these to effectively create and manage a budget and assess the fiscal health of the library and advises on how to effectively prepare and present a budget and annual financial statements to a library s governing agency Ideal for course use this book will also serve as a ready reference for practitioners **Management Today** Terri A. Scandura, Frankie J. Weinberg, 2024-02-22

Integrating core management concepts with evidence based research and strategies Management Today Second Edition provides students of all backgrounds with the foundations they need to start and enhance their careers Authors Terri A Scandura and Frankie J Weinberg share their experiences as active researchers and award winning teachers throughout the book to engage and inspire the next generation of managers Students can apply what they have learned through self assessments reflection exercises and experiential activities Real world case studies explore business scenarios students may encounter throughout their own careers Practical concise and founded upon cutting edge research this text equips students with the necessary skills to become impactful members of today s business world Managing Tourism in South Africa Richard George, 2007 Tourism is a rapidly growing field of study in South Africa and tourism management is a compulsory course taught in all three years at the majority of universities of technology and universities This book meets the need for a good South African book pitched at the right level on this subject Specialists from various fields ranging from Accounting to Human Resource Management have written comprehensively on various aspects of management as they relate specifically to the tourism industry The book has a southern African focus and is rendered accessible to students through the use of South African examples and case studies

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