

Data Entry Section

Unit Information	Units (board feet)	Percent Complete		
		Direct materials	Direct labor	Overhead
Units in beginning WIP inventory (all completed this period)	3,000	n/a	n/a	n/a
Units started and completed during the period	1,000	100%	100%	100%
Units started and partially completed during the period	5,000	60%	30%	30%

Cost Information	Direct materials	Direct labor	Overhead
Costs in beginning WIP inventory	\$95,000	\$40,000	\$26,000
Costs incurred during the period	\$115,000	\$70,000	\$40,000

This is where the data is entered for each period.

Desk Products Incorporated Assembly Department Production Cost Report Month Ending May 31

Step 1: Summary of Physical Units and Equivalent Unit Calculations

Units to be accounted for	Physical Units			
Units in beginning WIP inventory	3,000			
Units started during the period	6,000			
Total units to be accounted for	9,000			

Units accounted for	Physical Units	Direct materials	Direct labor	Overhead
Units completed and transferred out	4,000	4,000	4,000	4,000
Units in ending WIP inventory	5,000	3,000	1,500	1,500
Total units accounted for	9,000	7,000	5,500	5,500

check: total units to be accounted for = total units accounted for? if so, amount = 0 —> 0

Step 2: Summary of Costs to be Accounted for

Costs to be accounted for	Direct materials	Direct labor	Overhead	Total
Costs in beginning WIP inventory	\$95,000	\$40,000	\$26,000	\$161,000
Costs incurred during the period	115,000	70,000	40,000	225,000
Total costs to be accounted for	\$210,000	\$110,000	\$66,000	\$386,000

check: total costs to be accounted for = total costs accounted for? if so, amount = \$0 —> \$0

Step 3: Calculation of Cost per Equivalent Unit

	Direct materials	Direct labor	Overhead	Total
Total costs to be accounted for (a)	\$210,000	\$110,000	\$66,000	
Total equivalent units accounted for (b)	7,000	5,500	5,500	
Cost per equivalent unit (a) / (b)	\$30	\$20	\$12	\$62

Step 4: Assign Costs to Units Transferred Out and Units in Ending WIP Inventory

	Direct materials	Direct labor	Overhead	Total
Costs assigned to units transferred out	\$120,000	\$80,000	\$48,000	\$248,000
Costs assigned to ending WIP inventory	90,000	30,000	18,000	138,000
Total costs accounted for				\$386,000

This is the production cost report. No data entry is necessary since all information is driven by formulas and comes from the data entry section above.

How To Do A Production Cost Report

**Kimmel,Paul D Kimmel, PhD, CPA,Jerry
J. Weygandt,Donald E. Kieso**

How To Do A Production Cost Report:

Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident , Weygandt's Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2017-09-05 Weygandt s Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts This edition helps students get the most out of their accounting course by making practice simple Designed for a one semester undergraduate Managerial Accounting course the authors provide new opportunities for self guided practice allowing students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and video content and the practice homework and assessment questions Using metric units and companies with a more global feel this new text is ideal for courses across the world **Textbook Problem Pack - Kimmel, Accounting 5e** Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19 *Accounting: Reporting, Analysis and Decision Making, 8th Edition* Shirley Carlon, Rosina McAlpine, Chrisann Lee, Lorena Mitrione, Lyndie Bayne, Ngaire Kirk, Lily Wong, 2025-11-24 The market leading eighth edition of Accounting Reporting Analysis and Decision Making 8th Edition presents essential accounting concepts with a focus on practical application and current developments It covers Australian Accounting Standards IFRS 18 ESG sustainability ethics and corporate governance using examples from Australia and New Zealand to ensure local relevance *Accounting Principles* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt s Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives Management Bulletin: Appraisal and Control of Duplicating Service United States. Bureau of the Budget, 1949 **Cost Reports of the Federal Trade Commission** United States. Federal Trade Commission, 1920 Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2010-12-01 With this fourth edition accountants will acquire a practical set of tools and the confidence they need to use them effectively in making business decisions It better reflects a more conceptual and decision making approach to the material The authors follow a macro to micro strategy by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle The objective is to establish how a financial statement communicates the financing investing and operating

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tout processus infectieux que traverse votre corps peut déclencher des sueurs froides normalement une personne transpire en réponse automatique à la fièvre il s'agit d'une réaction de l'organisme pour activer le système immunitaire et perturber la croissance des micro organismes sensibles à la température *see more*

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