

## PROCESS COSTING

### Assignment:

Name: \_\_\_\_\_ Program/Year/Sec: \_\_\_\_\_ Date: \_\_\_\_\_

1. Department 1 had put 95,000 units into process during the period and had ending units in process of 21,000 units.  
What is the number of units transferred to finished goods inventory, if Department 1's ending units in process are 12,000?
2. Red Company had 8,000 units in process at the beginning of the month in Department 1. During the month an additional 14,000 units were placed into process.  
If red company had 4,200 units in process at the end of the month, what is the number of units transferred to department 2, assuming all units completed in Department 1 are transferred to Department 2?
3. The cost of materials put into production in a department during the month totaled P188,400.00. By the end of the month, these materials had been used for 32,000 units, of which 29,000 were completed and transferred out and 3,000 were in process.  
Eighty percent of materials were added to the units in process.
  - a. What is the equivalent unit production for materials?
  - b. What is the cost per equivalent unit for materials?
4. Below is the quantity schedule for Department 2 of Fusion Company:

<b>Units to be accounted for:</b>	
Units received from Department 1	37,000.00
<b>Units accounted for:</b>	
Units transferred to finished goods	28,000.00
Units in process, end (35% complete as to conversion cost)	9,000.00
<b>Cost Data:</b>	
Cost from preceding department	24,050.00
Conversion costs added this period	18,690.00

What is the cost of units in process, end?

# Accounting For Corporation Solutionto Exercises

**Shasha Hu**



## **Accounting For Corporation Solutionto Exercises:**

**Problems And Solutions In Corporate Accounting B Com 2nd Sem (MIC)** Dr. S. K. Singh,2024-02-01 1 Issue  
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