| 1 - 1 - 1        |  | · · · · ·  |
|------------------|--|--|
| Costing          | Job Co   | etiny.   |
| identical        | distinct un  | ique   |
| drinks But and   | custom-made  | machine.   |
| 3,550,000        | accounting &   | exoftware  |
| unit (triong dus | ۳)   |  |
| inchest moulain  | Charle & Rudge   | Fold MAN   |
| 10.6000-19.      | 3,404,000  | -  |
| on allocated     | Actual proto   | × -  |
| Physic           | al Equival   | ent units  |
| Llysit           | s DM   | CC   |
| 100              | 1000 (64BC)  | +  |
| d SID            |  | +  |
| 6ID              |  | + +  |
| 450              | 450  | 40   |
| •                |  |  |
| 610              | \$78   | 514  |
| selv feet        | 1180,000 , 10  |  |
| T. 1             | 30,006   | 0.0  |
|                  |  | CC.  |
|                  |  | 142,570  |
| 40 miles         |  | 1,916,000  |
| 5,755,458        | 3, \$696, 180  | 2,058;570  |
|                  | f 201  | 4,005  |
|                  | 6.020  | 1,1-3  |
| 4,680,450        | 2,878 200  | 1,802,25   |
|                  |  | 256,320  |
|                  |  |  |
|                  |  |  |
|                  |  |  |
|                  |  | The state of   |
|                  | pidentical drinks  Init (triong dring Llivit 100 510 610 | custom-made accounting of anit (twing twing)  Physical Equival Limits DM  100  SID  610  450  180 x802=128  610  578  Total cost DMC  602, 428  5,153,000  3,237,000  5755,458  3,896,880  6,396 |

| autocation base.  | to general a first of through a first to easy years agreed a |   |                                     |
|---|--|---|-------------------------------------|
| Indirect cost: Salary of manager of rental of jactory Rol & Depreciation of mer mac |  | to the second |                                     |
| 2, Job costing system what is the cost 3, Costing approaches summarized             | 1 object?  |   |                                     |
| Chapter 17: Pro   | ress costing   |   | and the second second second second |
| 17-24+17-25   | Stop 1   | Step  | .)                                  |
|   |  | Equipalent Uni  |                                     |
| Flow of Production  | Physical units   | Died Materials  | \$                                  |
| Work in process, beginning (May 1)  | . 100  |   |                                     |
| Started in May 2017.  |  |   |                                     |
| To account yor  | 610  | 12  |                                     |
| Completed and trangered out during M  |  | 450   | 450                                 |
| Work in process, ending (May 31)  | 160  |   |                                     |
| Work in process, ending (May 31)  (60x 80%; 60x 40%)                                |  | 128   | 64                                  |
| Accounted for   | 6.10   |   |                                     |
| Equivalents units of work done to date  |  | <u>548</u>  | 594                                 |
|   | Total Praduc   | don Direct  | Conversion                          |
|   | Costs  | Materials   | Cost                                |
| 3 Workinprocess, beginning (given)  | 9 602458   | 1459.888  | \$42510                             |
| Costs added during May 19047  | 5153000  | 43.37 000   | 1916,000                            |
| Total costs to account you.   | <u>\$ 5,155,450</u>  | \$3,696,889   | 14,058,590                          |
| p4 Costs incurred to date   |  | \$ 3,696,888  | \$ 2,058,570                        |
| Divide by equivalent units of work don't to date                                    |  | ÷ 5₹8   | ÷ 5:4                               |
| Cost 1 per equivalent unit of nork  |  | <u>\$ 6,396</u>   | \$ 4,005                            |

|  |  |              | . 1   |  |      | لنستنت   |
|--|--|--------------|-------|--|------|--|
| p5 Assignment of costs:                                |  |              |       |  |      |  |
| Completed and transpered out (450)                     | mt) \$4  | 680,450      | (45   | 16390)                                 | (45) | \$4005)  |
| Work in process, ending (160 unit                      | 3) 1   | 015008.      | (1)   | 8x16396)                               | (69  | x \$4,005)   |
| Total costs accounted for                              |  |              |       |  |      | 052,530  |
|  |  |              |       |  |      |  |
| 17-26 + 14-27-   | and the state of t | Step 1       |       |  | Step |  |
| _^   |  |              |       | the second second second second second | 4    | t Units  |
| Flow of Production                                     |  | 1 4          | 737   |  |      | Onversion Est  |
| Vakin process, beginning Mayxx (give                   | <u>n)</u>  | 100          |       | Cookde                                 | neby | ne current per   |
| Started during current period (given)                  |  | 510          |       |  | _    |  |
| To acous account for                                   |  | 610          | -     |  | _    |  |
| Completed and transferred out during cu                | rentpoi  | <del>d</del> |       |  | +    |  |
| From beginning work in process                         |  | 100          |       |  |      | · · · · · · · · · · · · · · · · · · ·  |
| [400 x (4002-80%); 400x (4002-35%                      | )]   |              |       | 30                                     | _    | _65  |
| Started and completed (450-100)                        |  | 350          |       |  | -    | portugation and the second state of the second |
| (350 x 100%; 350 x 100%)                               |  | <u> </u>     |       | 350                                    | 4    | 350  |
| Work in process, ending (given)                        |  | 160          |       |  | -    | -  |
| (160 x 80%; 160 x 40%)                                 |  |              |       | 128                                    | 4    | _64  |
| Acounted for   |  | 610          |       |  | _    |  |
| Equivalent units of work done in                       |  |              |       | 498                                    | _    | 479  |
| current period   | -  |              | -     |  |      |  |
|  |  | - · ·        | т-    |  | т.   |  |
|  |  | Total        |       | rect                                   | 1    | version  |
|  | 1-7-1 pr-16-11   | uction Costs | 1     | labriah                                |      | (ax  |
| Nork in praces, beginning (given)                      |  | 2452         |       | 459,888                                |      | 42570  |
| Cate added in aurent period (given)                    | -  | 3,000        |       | 237,000                                | -    | 916,000.   |
| Total costs to account yor                             | \$5,75   | 6,451        | \$3,  | 696,888                                | 18.3 | 2052,570   |
| Costs added in current period                          |  |              | \$ 30 | 237.000                                | 11   | 916,000  |
| Dvide by equivalent units of nork                      |  |              | +     | 498                                    | +    | 479  |
| done in current period                                 |  |              |       |  |      |  |
| Cost per equivalent unit of workdone in current period |  |              | 4     | 6,500.                                 | 1    | 4000   |

|   |  | Bridge State of the Control of the C | and the second s |
|---|--|--|--|
| Asignment of cods:                        | The second secon |  |  |
| Completed and transported out (450 units) |  |  |  |
| Work in process, beginning (100 units)    | \$ 602,458   | 3459,888   | \$ 142,510   |
| Costs added to beginning work in process  | 390,000  | (20, 36,500)   | (65,34/10  |
| in current period                         | 0 200 060  |  |  |
| Total from beginning inventory            | 992, 458   |  |  |
| Statted and completed (350 units)         | 3,675,000  | (350x\$6500)   | (350 day(0)  |
| Total costs of units completed            | 4,667,458  |  |  |
| and transported out                       | , ,  |  |  |
| Work in process ending (110 units)        | 1,088,000  | (128 x \$6500)   | (64x \$400   |
| Total costs accounted for                 | \$ 5,755,458   | 13696,888  | \$2,058,510  |
|   |  | •  |  |
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |