Co-p.11/1 unts started thetal units completed w-i-p.11/31 total	Physical Chits 210,000 L) 64,000 (19,000 (15,000)	100% 100%	100 38°, 100	16 276	Equivalent DM (Units Conversion 49:000 3,000	
(3) (20-1-10,11/1 costs incurred Now total costs equivalent civits	DM 47,500 171,300 2 (6,800	18,100 65 309,500 480	,600 ,600 ,600 cost	of goods comp 49,000 x blo of which inve	14,000 bleted + trans 1,50 = \$ 1 11/30 11/30 10 + 3000 ×	52,000 Herred out 514,500	7
cog berelan nuy			o, 50 total	cost accounted	for = Bi	596,400	981,980
P4-28 D 2-1- p.811 unit started total	Physical Units 30,000	% OM	70% 70%	DM Equivale	Conversion	00	
anits completed wirph. 8/31	100,000	100%	20.16	90,000	0,000 2,000 cp,a	00	

3) cu-i-p, 81, coets incurred during Nov.	DM 43,000 97,006	Conversion 291,600 775,600	15tal 3341.606 672.600
total costs	140,000	1,067,200	1,207,200
Equivalent units	100,000	9,000	
	\$1,40	\$ 11.60	\$ 13,00

⁽⁴⁾ Cost of goods completed and transferred during Aug = 90,000 × \$13 = 1,170,000 cost of cu-i-p inventory, 8131 = 10,000 x \$1.40 + 2000 x \$11.60 = 37,200 total cost accounted for = 1,170,000 + 37.200 = 1,207,200

(5) finished goods inventory 1,170,000 1 w-1-p inventory 1,170,000

P4-26	-					AND
weighted ar						
0	Pho	Meical	% DW	c/o conversion	Equivalent a	
w-i-p. 4/1	10	1775	completes	campleted	DM	Corversion
units started	100,1	000	100%	€0°/6	, 30 ,00	Conva
total		,000				
wri-p. 413	ed 90	,000	104.10	100%	Chi ann	
total		.000	100%	40%	90°,000 40,000	90,000
राज्य।	130,	,000	43		10	10,000
Ř			• 1		50,000	106,000
(3)				A		
W-i-p,4/1	DM	Conversion	total	D cod of goods	completed ++ ransferre	ed out during April
costs mounted	54,000	24,400	78,400	90,000 x	4.65 = 136,800	ed contacting upon
	-84,000	102,400	476,900			
total costs	338,000	217,300	555,300	6001 al av-1-10	ruentary, 4(30	
equivalent units	130,000	106,000		40,000 v	2.60 + 16,000 ×2,00	5 = 136,800
cost legationit	\$.2.60	\$ 2.05	\$ 4.65	total costs acc	counted for	
			-	418,500 +	136,800 = 555,30	O .
FIFO metho						
A	α			• ,	(2) Equipo	lent Units
	Phi	ysical units	0/0 cóm	pletal of comp)HE16C)	
W-1-p. 41,		12,000	100	0.		conversion
units started		8,000		(30	7.	
total	13	000,00		4	ihis used	
ants completed		70,000				
from beginning	4-1-10		0	70	e, V	
from startel	w-i-p			70°		8,400
				"/6	101000	78.000
W-1-P, 412h	4					
w-i-p, 4130	4	to,000	1000	% 40°		16,000
w-i-p, 4130 total				% 40°		
total	(500,006		0	10 40,000	16,000
total	reel Jurina	130,000	100°	Conversion 7	10,000 (18,000	16,000
total E 2009/2 nccir equivalent	rnel during wnits	130,000 April	10°C	Conversion 1	10 40,000	16,000
total	rnel during wnits	130,000 April	100°	Conversion 7	10,000 (18,000	16,000
total Socrete necur equivalent cost requirible	rned during whits ent and s	130,000 April	DM 284,000 118,000 \$ 2.40	Conversion 1 193,900 A70 102,400 \$1.90	16 40,000 118,000 otal 6,400	102,40 6
total Socrete necur equivalent cost requirible	rned during whits ent and s	130,000 April	DM 284,000 118,000 \$ 2.40	Conversion 1 193,900 A70 102,400 \$1.90	16 40,000 118,000 otal 6,400	102,40 8
total Seconds incline equivalent cost required to the cost of good	red during whits entanus	to,000 130,000 April ed + transfe	100° DM 284,000 118,000 \$ 2.40 erred out duri	Conversion 1 193,900 A70 102,400 \$1.90	16 40,000 118,000 otal 6,400 off of 17,411 + 78,000 + \$2.40 L	16,000 102,400 86,400 x81.90 = 429,760 (wx 415,500)

total costs accounted for = 4291.760 + 126,400 = 556,160

(correct 555,300)