

Costs	Costs		Total
	Direct Materials	Conversion	
Cost per equivalent unit:			
Total costs for March in Roasting Department	\$ 450,000 ✓	\$ 660,420 ✓	
Total equivalent units	600,000 ✓	611,500 ✓	
Cost per equivalent unit	\$ 0.75 ✓	\$ 1.08 ✓	
Costs assigned to production:			
Inventory in process, March 1			\$ 21,250 ✓
Costs incurred in March			1,110,420 ✓
Total costs accounted for by the Roasting Department			1,131,670 ✓
Costs allocated to completed and partially completed units:			
Inventory in process, March 1 balance			\$ 21,250 ✓
To complete inventory in process, March 1	\$ 0 ✓	\$ 24,300 ✓	24,300 ✓
Cost of completed March 1 work in process			\$ 45,550 ✓
Started and completed in March	435,000 ✓	626,400 ✓	1,061,400 ✓
Transferred to finished goods in March			\$ 1,106,950 ✓
Inventory in process, March 31	15,000 ✓	9,720 ✓	24,720 ✓
Total costs assigned by the Roasting Department			\$ 1,131,670 ✓

2. Assuming that the March 1 work in process inventory includes \$18,500 of direct materials, determine the increase or decrease in the cost per equivalent unit for direct materials and conversion between February and March. If required, round your answers to two decimal places.

	Increase or Decrease	Amount
Change in direct materials cost per equivalent unit	Increase ✓	\$ [] X
Change in conversion cost per equivalent unit	Decrease ✓	\$ [] X

Chapter Of Department Account

Julia Schneider



Chapter Of Department Account:

Unveiling the Power of Verbal Beauty: An Mental Sojourn through **Chapter Of Department Account**

In a global inundated with displays and the cacophony of quick interaction, the profound power and psychological resonance of verbal beauty usually diminish into obscurity, eclipsed by the continuous onslaught of noise and distractions. However, situated within the musical pages of **Chapter Of Department Account**, a captivating function of literary splendor that pulses with natural emotions, lies an remarkable trip waiting to be embarked upon. Written with a virtuoso wordsmith, that interesting opus instructions readers on a mental odyssey, delicately revealing the latent potential and profound influence embedded within the delicate web of language. Within the heart-wrenching expanse of this evocative analysis, we will embark upon an introspective exploration of the book is central styles, dissect their fascinating writing type, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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