

| 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

Emilie Sanchez



Chapter Of Department Account:

The Enigmatic Realm of **Chapter Of Department Account**: Unleashing the Language is Inner Magic

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