

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

M Mark



Chapter Of Department Account:

Enjoying the Melody of Phrase: An Psychological Symphony within **Chapter Of Department Account**

In some sort of consumed by monitors and the ceaseless chatter of fast transmission, the melodic beauty and mental symphony developed by the prepared word usually fade into the back ground, eclipsed by the persistent sound and distractions that permeate our lives. However, set within the pages of **Chapter Of Department Account** a stunning fictional treasure filled with natural emotions, lies an immersive symphony waiting to be embraced. Constructed by a wonderful composer of language, that charming masterpiece conducts viewers on an emotional journey, skillfully unraveling the concealed songs and profound affect resonating within each carefully crafted phrase. Within the depths with this moving evaluation, we will investigate the book is key harmonies, analyze their enthralling writing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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