

Cost of Production Report (Finishing Department)

For year ended, March 2018

1. Quantity Schedule:	Units	Units
Units received from Painting department		1,000
Units completed and transferred to Finished goods	500	
Units still in process (0% materials, Labor 55% and FOH 40%)	500	
2. Cost Charged To the Department:	Amount	Amount
Cost received from Painting department		16,520
Cost added by Finishing department:		
Direct Labor	4,526	
FOH	6,503	11,029
<i>Cost Charged to the Department</i>		<i>Rs. 27,549</i>
3. Equivalent Units Produced:	Units	Units
Unit completed in Painting department		1,000
Labor $(500) + (500 \times 55\%)$		775
FOH $(500) + (500 \times 40\%)$		700
4. Cost per Unit:	Units	Units
Painting Department $(165,520 / 1,000)$		16.52
Labor $(4,5260 / 775)$		5.84
FOH $(6,503 / 700)$		9.29
<i>Cost per Unit</i>		<i>31.65</i>
5. Cost Accounted for as Follows:	Amount	Amount
Transferred to Finished goods $(500 \times \text{Rs. } 31.65)$		15,825
Work in process - ending inventory:		
Cost of Painting department (500×16.52)		8,260
Labor $(500 \times 55\% \times 5.84)$	1,606	
FOH $(500 \times 40\% \times 9.29)$	1,858	3,464
<i>Cost Accounted for</i>		<i>Rs. 21,549</i>

Process Costing Problems And Solutions

William B. Castenholz



Process Costing Problems And Solutions:

A Textbook of Cost and Management Accounting (12/e) M N Arora, A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its near points The subject matter has been organized on First things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study

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A Textbook of Cost and Management Accounting, 10th Edition Arora M.N., 2012 A Textbook of Cost and Management Accounting provides the students with thorough grounding in cost concepts cost behaviour and methods and techniques of cost and management accounting with an understanding of the uses and limitations of cost and financial data for managerial operations The text of the subject matter has been presented in a student friendly simple and intelligible manner Every discussion involving conceptual complexity is immediately illustrated by a numerical example In addition the book contains a liberal sprinkling of charts and diagrams so as to make the subject easily understandable and highlight its finer points The subject matter has been organized on first things first basis for its logical presentation that sustains interest The approach of the book is examination oriented Thus a good number of problems and solutions have been included in its chapters Theoretical and numerical questions have been mostly selected from various

examinations Objective type questions have been given to serve as self test by students This is an ideal book for self study New to this edition All chapters thoroughly revised Latest information on Cost Accounting Standards CAS issued by the Institute of Cost Accountants of India ICAI Chapter on Miscellaneous Topics made more contemporary by including some new sub topics and thus re named Advanced Cost Management Techniques Revision and augmentation of practical problems

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successful problem solving The primary emphasis is on simple pragmatic calculation techniques that are theoretically correct It is believed that any operator can perform these calculations if he is provided the correct prototype Throughout the book the theory behind each pragmatic calculation technique is explained in understandable terms prior to presenting the author's approach These techniques have been developed by the author in 50 years of industrial experience The book includes many sample problems and examples of real world problem solving Using these techniques theoretically correct working hypotheses can be developed in an expedient fashion

The Theory of Problem-Solution Dualities and Polarities Kofi Kissi Dompere, 2022-04-25 This book is concerned with the development of the understanding of the relational structures of information knowledge decision choice processes of problems and solutions in the theory and practice regarding diversity and unity principles of knowing science non science and information knowledge systems through dualistic polar conditions of variety existence and nonexistence It is a continuation of the sequence of my epistemic works on the theories on fuzzy rationality info statics info dynamics entropy and their relational connectivity to information language knowing knowledge cognitive practices relative to variety identification problem solution dualities variety transformation problem solution dualities and variety certainty uncertainty principle in all areas of knowing and human actions regarding general social transformations It is also an economic theoretic approach in understanding the diversity and unity of knowing and science through neuro decision choice actions over the space of problem solution dualities and polarities The problem solution dualities are argued to connect all areas of knowing including science and non science social science and non social science into unity with diversities under neuro decision choice actions to support human existence and nonexistence over the space of static dynamic dualities The concepts of diversity and unity are defined and explicated to connect to the tactics and strategies of decision choice actions over the space of problem solution dualities The concepts of problem and solution are defined and explicated not in the space of absoluteness but rather in the space of relativity based on real cost benefit conditions which are shown to be connected to the general parent offspring infinite process where every solution generates new problems which then generates a search for new solutions within the space of minimum maximum dualities in the decision choice space under the principle of non satiation over the space of preference non preference dualities with analytical tools drawn from the fuzzy paradigm of thought which connects the conditions of the principle of opposites to the conditions of neuro decision choice actions in the zone of variety identifications and transformations The Monograph would be useful to all areas of Research Learning and Teaching at Advanced Stages of Knowing and Knowledge Production

Process Engineering Problem Solving Joseph M. Bonem, 2008-09-26 Avoid wasting time and money on recurring plant process problems by applying the practical five step solution in Process Engineering Problem Solving Avoiding The Problem Went Away but it Came Back Syndrome Combine cause and effect problem solving with the formulation of theoretically correct working hypotheses and find a structural and pragmatic way to solve real world issues that tend to be chronic or that

require an engineering analysis Utilize the fundamentals of chemical engineering to develop technically correct working hypotheses that are key to successful problem solving *Process Optimization Guide for Military Manufacturing and Maintenance Facilities* , **C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins,1928 **C.P.A. Problems and Solutions** ,1916 *Solutions to Problems in Essentials of Cost Accounting* John Gary Blocker,1950 *Classified C.P.A. Problems and Solutions* ,1916

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