

PROCESS COSTING

MULTIPLE CHOICE

Question Nos. 1, 7-12, 18-23, and 28-32 are AICPA adapted.

- B 1. An equivalent unit of material or conversion cost is equal to:
- A. the prime cost
 - B. the amount of material or conversion cost necessary to complete one unit of production
 - C. a unit of work in process inventory
 - D. the amount of material or conversion cost necessary to start a unit of production into work in process
 - E. 50% of the material or conversion cost of a unit of finished goods inventory, assuming a linear production pattern
- B 2. The product flow format where certain portions of the work are done simultaneously and then brought together for completion is called:
- A. applied
 - B. parallel
 - C. standard
 - D. selective
 - E. sequential
- C 3. An item that does not appear on a cost of production report is:
- A. work in process—beginning inventory

Answers In Process Costing Multiple Choice

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



Answers In Process Costing Multiple Choice:

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