Chap	ter 6
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#### 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
  - 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
- 8 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**

**PT Brinkman** 

#### **Answers In Process Costing Multiple Choice:**

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Cost Accounting: Principles And Practice Dutta, 2004

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