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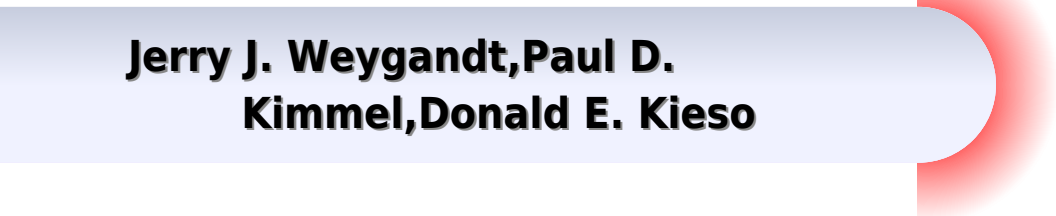
MULTIPLE CHOICE

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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