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work done in the current period for Chemical P, Chemical Q, and  
Conversion costs, summarizes the total Mixing Department costs  
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transferred out) and to units in ending work in process.

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Account for, Compute the Cost per Equivalent Unit, and Assign  
Costs to the Units Completed, Spoiled Units, and Units in Ending  
Work-in-Process Inventory Total Production Costs Direct  
Materials Conversion Costs (Step 3) Work in process, beginning  
(given) \$ 34,572 \$21,240 \$ 13,332 Costs added in current period  
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Introduction to Cost Terms and Purposes Objective 2.1 1) An  
actual cost is \_\_\_\_\_. A) is the cost incurred B) is a predicted or  
forecasted cost C) is anything for which a cost measurement is  
desired D) is the collection of cost data in some organized way  
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COSTING 4-1 In principle, the job costing application is the same.

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plastics, brick and tile manufacturing, semiconductor chips, beverages, and breakfast cereals. 17-2 ...

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