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statistical data.

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is required to assign
the materials or
supplies and
conversion costs of
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output to determine the cost of inventory produced and cost of goods sold or services rendered. d.

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b. Joint process output is classified based on management's judgment about the relative sales values of outputs. C. The Joint Process. Joint products

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are typically manufactured in companies using mass production processes and a process costing accounting method. a. Text Exhibit 11.2 (p. 436) describes the outputs produced from steer processing.

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11. Cost Accounting
Problem on Process

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Costing (3 Problems):

Problem 1: Product A passes through two processes I and II and then to Finished Stock. From the following data prepare the

Process A/c's: Solution:

Problem 2: Mukherjee & Co. produces an article through two processes X and Y which is then sent to the finished stock.

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Mode of payment:

Autoloadmax or Share-
a-Load (network is TM)

Load First before
sending the file. -----

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Isha industries Limited uses a process cost system of there processes. The following data relates to its process-01.

Beginning inventor Rs. 174,250
Raw Material used Rs. 297,000
Direct Labour Cost used Rs. 535,000
Factory Overhead Cost Applied Rs. 428,000

The data extracted

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from a quantity
schedule related to the
above processes are as
follow: UnitsUnites in
Process Beginning:
110,000(80% ...

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