

Name:

B-20.031

Date:

Section:

COST PER EQUIVALENT UNIT:

| | TOTAL COST | DIRECT MATERIALS | CONVERSION | |
|-----------------------------|------------|------------------|--------------|------------------|
| | | | DIRECT LABOR | FACTORY OVERHEAD |
| Beginning Work in Process | | | | |
| Cost incurred during period | | | | |
| Total cost | | | | |
| Equivalent units | | | | |
| Costs per equivalent unit | | | | |

