

(a)

Vital Vitamin
Mixing Department

Cost of Production Report
Weighted-average method

Unit Reconciliation:

Cost Per Equivalent Unit:

Cost Allocation:

(c)

Vital Vitamin
Packaging Department

Cost of Production Report
Weighted-average method

Unit Reconciliation:

Cost Per Equivalent Unit:

Cost Allocation:

(d), (e), (f)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
Mixing				
	<i>To record material, labor, and overhead</i>			
Mixing				
	<i>To transfer units to shaping</i>			
Shaping				
	<i>To record labor and overhead</i>			
Shaping				
	<i>To transfer units to packaging</i>			
Packing				
	<i>To record labor and overhead</i>			
Packing				
	<i>To transfer units to finished goods</i>			