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4-1 In principle, the job costing
application is the same.

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assessed.

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costing system should be used in situations where a homogeneous product is produced on a continuous basis.

4-2 1. Job-order costing and process costing have the same basic purposes—to assign materials, labor, and overhead cost to ...

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Materials Conversion Total Ending work
in process inventory: Equivalent units of
production 800 200 Cost per equivalent

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unit \$4.40 \$1.30 Cost of ending work in process inventory \$3,520 \$260 \$3,780
Units transferred out: Cost in beginning work in process inventory \$2,700 \$380 \$3,080
Cost to complete the units in beginning work in process inventory:
Equivalent units of production required to ...

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