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Clean Corporation manufactures liquid window cleaner.

Missouri Corporation shows the following information concerning the work in process at its plant:

Bears, Inc., adds materials at the beginning of the process in Department MO.

The following information on physical units for Department MO for the month of July is available:

The Matsui Lubricants plant uses the FIFO method to account for its work-in-process inventories.

The accounting records show the following information for a particular day:

Adams Company's production cycle starts in Department A.

The following information is available for July:

Department B is the second stage of Boswell Corporation's production cycle.

On November 1, beginning work in process contained 105,000 units, which were 20 percent complete as to conversion costs. During November, 635,000 units were transferred in from the first stage of the production cycle.

On November 30, ending work in process contained 85,000

units, which were 65 percent complete as to conversion costs.

Materials are added at the end of the process.

Using the weighted-average method, what are the equivalent units of production for prior department costs, materials, and conversion costs for the month of November, respectively?

Department C is the first stage of Cohen Corporation's production cycle.

The following equivalent unit information is available for conversion costs for the month of September:

Draper corporation computed the physical flow of units for Department D for the month of December as follows:

Munoz Sporting Equipment manufactures baseball bats and tennis reckets.

> Department B produces the baseball bats, and Department T produces the tennis rackets. Munoz currently uses plantwide allocation to allocate its overhead to all products.

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Mike Jess

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