

Managerial Accounting by James Jiambalvo



Chapter 3: Process Costing

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Northern State University

Chapter 3: Process Costing

Chapter Themes:

- **Inventories are still very important.**
- **Think about how costs can be attached to large numbers of homogeneous products.**
- **Compare and contrast Job-Order and Process Cost systems.**

Learning Objectives:

1. Describe how products flow through departments and how costs flow through accounts.
2. Discuss the concept of an equivalent unit.
3. Calculate the cost per equivalent unit.
4. Calculate the cost of goods completed and the ending Work in Process balance in a processing department.

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