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14. Cost Accounting Problems on Apportioning Total Process Costs (2 Problems): Problem 1: In the process line of XY Company three joint products are produced for the month of May 1990. The following data were available: Pre-separation point costs amounted to Rs. 20,000.

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Step-by-step solution: Cost: It is the estimated of various categories of expenses. It includes the cost of direct material, cost of direct labor and overheads related to production, administration, and sales. Cost Object: Corporation measures and estimates the cost of the item for accomplishment of various objectives.

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17-14 Cost Accounting: A Managerial Emphasis Charles T. Horngren - Srikant M. Datar - Madhav V. Rajanglobal edition, fifteenth edition (2015) 17-27 (35-40 min.) Transferred-in costs, FIFO method. Solution Exhibit 17-27A calculates the equivalent units of work done in the current period (for transferred-in costs, direct-materials, and conversion costs) to complete beginning work-in-process inventory, to start and complete new units, and to produce ending work in process.

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Unit - 1 : Introduction to Cost Accounting

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Chapter 13 in the fourteenth edition, "Strategy, Balanced Scorecard, and Strategic Profitability Analysis," has been moved to Chapter 12, and Chapter 12 in the fourteenth edition, "Pricing Decisions and Cost Management," has been moved to Chapter 13. As a result of the switch, Chapter 13 is the first of four chapters on cost allocation.

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