

Weighted Average - Direct materials

DM in beginning inventory	\$12,260
% of materials added to units in beginning inventory	100%
CC in beginning inventory	\$14,652
% of conversion added to units in beginning inventory	90%
material cost incurred during the month	\$102,130
conversion cost incurred during the month	\$122,268
% of material added to units in ending inventory	80%
% of conversion cost added to units in ending inventory	20%
Physical units (BB =20 , started =172 EB =30)	

	Dollars	
BI	\$ 12,260	
Added	\$ 102,130	
Total	\$ 114,390	
EI		
		transferred out

Second, I like to show the physical unit reconcililation based on the information given. This is a step discussed in most text books and is the steppnig stone for needed equivalent unit calclutions. I re-emphasize the basic t-acct formula:

	Physical Units	
BI	20	
Added	<u>172</u>	
Total	192	162 transferred out
EI	30	

	Equivalent Units	
BI		
Added		
Total		
EI		
		transferred out