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17-5 Name the five steps in process costing when equivalent units are computed. The five key steps in process costing follow: Step 1: Summarize the flow of physical units of output. Step 2: Compute output in terms of equivalent units. Step 3: Summarize total costs to account for. Step 4: Compute cost per equivalent unit.

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Process costing for a service company. Madison Electric Company uses a fossil fuel (coal) plant for generating electricity. The facility can generate 900 megawatts (million watts) per hour. The plant operates 600 hours during March. Electricity is used as it is generated; thus, there are no inventories at the beginning or end of the period.

Solved: Process costing for a service companyMadison ...

CHAPTER 17 PROCESS COSTING LEARNING OBJECTIVES Identify the situations in which process-costing systems are appropriate Describe the five steps in process costing Calculate equivalent units and understand how to use them Prepare journal entries for process-costing systems Use the weighted-average method of process costing Use the first-in, first-out (FIFO) method of process costing Incorporate standard costs into a process-costing system Apply process-costing methods to cases with ...

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