- Unit accounted for
- Physical units
- Units Completed
- Ending Work In Process
- Unit to be accounted for
- Beginning Work In Process
- Units started
- Equivalent Units

- Cost per Equivalent unit
- ÷ Equivalent unit
- Ending Work In Process
- Cost to be accounted for
- Beginning Work In Process
- Current cost incurred

- Ending work in process:
- Cost accounted for
- Direct materials
- Conversion costs
- Completed & transferred-out cost

(Company's Name) Production Cost Report –Department A For the month ended XXX			
Quantity			
	XXX		
	XXX		
	XXX	Direct materials	Conversion Costs
	XXX	XXX	XXX
	XXX	XXX	XXX
	XXX	XXX	XXX
Costs	Direct materials	Conversion Costs	Total
	XXX	XXX	XXX
	XXX	XXX	XXX
	XXX	XXX	XXX
	XXX	XXX	XXX
	XXX	XXX	XXX
	XX X XX = XXX		XXX
	XX X XX = XXX		
	XX X XX = XXX		XXX
			XXX