

Musang King Sdn Bhd  
Processing Department  
Production Cost Report for the Month January 2023

QUANTITIES			
	Physical Units		
Unit to Accounted for			
Beginning Work in Process	10,000		
Started In Production	100,000		
Total Units to Be Accounted for	110,000		
		Equivalent Units	
Units Accounted for	Physical Units	Direct Material	Conversion Cost
Units Completed and Transferred Out	80,000	80,000	80,000
Ending Work in Process	30,000	30,000 (100%)	10,000 (1/3)
Total Units Accounted For	110,000	110,000	90,000
	Direct Material	Conversion Cost	Total
	RM	RM	RM
Costs To Be Accounted for			
Beginning Work in Process	22,000	4,500	26,500
Costs Added During Period	198,000	158,400	356,400
Total Costs to Account For	220,000	162,900	382,900
Divided By: Equivalent Units	110,000	90,000	
Cost Per Equivalent Unit	2.00	1.81	3.81
Costs Accounted For	Transferred Out	Ending WIP	Total
Completed and Transferred Out (80,000xRM3.81)	304,800		304,800
Ending Work in Process:			
Direct Material (30,000xRM2)		60,000	
Conversion Cost (10,000xRM1.61)		18,100	78,100
Total Costs Accounted For	304,800	78,100	382,900