1. Bart Co. adds materials at the beginning of the process in Department M. The company uses the weighted-average method in its process costing system. The following information pertains to Department M’s work in process during April:

<table>
<thead>
<tr>
<th>Units</th>
<th>Description</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Work in process, April 1 (conversion 60% complete)</td>
<td>3,000</td>
</tr>
<tr>
<td></td>
<td>Started in April</td>
<td>25,000</td>
</tr>
<tr>
<td></td>
<td>Completed</td>
<td>20,000</td>
</tr>
<tr>
<td></td>
<td>Work in process, April 30 (conversion 75% complete)</td>
<td>8,000</td>
</tr>
</tbody>
</table>

The equivalent units for conversion cost are:
A) 26,000.
B) 25,000.
C) 24,200.
D) 21,800.

2. Kew Company uses the weighted-average method in its process costing system. The company had 3,000 units in work in process at April 1, that were 60% complete with respect to conversion cost. During April, 10,000 units were completed. At April 30, 4,000 units remained in work in process and they were 40% complete with respect to conversion cost. Direct materials are added at the beginning of the process. How many units were started during April?
A) 9,000
B) 9,800
C) 10,000
D) 11,000
Use the following to answer questions 3-6.

Lamb Corporation uses the weighted-average method in its process costing system. Data concerning the first processing department for the most recent month are listed below:

Beginning work in process inventory:
- Units in beginning work in process inventory: 200
- Materials costs: $2,800
- Conversion costs: $2,600
- Percentage complete with respect to materials: 60%
- Percentage complete with respect to conversion: 35%

Units started into production during the month: 7,900
Units transferred to the next department during the month: 7,400
Materials costs added during the month: $166,000
Conversion costs added during the month: $261,000

Ending work in process inventory:
- Units in ending work in process inventory: 700
- Percentage complete with respect to materials: 85%
- Percentage complete with respect to conversion: 45%

3. What are the equivalent units for materials for the month in the first processing department?
   - A) 595
   - B) 7,995
   - C) 8,100
   - D) 7,400

4. The cost per equivalent for conversion costs for the first department for the month is closest to:
   - A) $35.88
   - B) $32.54
   - C) $34.17
   - D) $33.83

5. The cost per equivalent whole unit for the month in the first processing department is closest to:
   - A) $55.28
   - B) $58.60
   - C) $53.38
   - D) $58.43

6. The cost of the ending work in process inventory in the first processing department according to the company’s cost system is closest to:
   - A) $32,892
   - B) $23,325
   - C) $17,413
   - D) $38,696