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Solution Exhibit 17-18B calculates cost per equivalent unit of work done in the current period for Chemical P, Chemical Q, and Conversion costs, summarizes the total Mixing Department costs for July 2007, and assigns these costs to units completed (and transferred out) and to units in ending work in process.

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Cost Accounting Horngren Chapter 18 Solutions Author: s2.kora.com-2020-11-11T00:00:00+00:01 Subject: Cost Accounting Horngren Chapter 18 Solutions Keywords: cost, accounting, horngren, chapter, 18, solutions Created Date: 11/11/2020 12:13:24 PM

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