

## F2 - LECTURE EXAMPLE 6

### Quantity Schedule

	Units	Completed for Direct Materials	Completed for Conversion Costs
Opening WIP	2,000	80%	40%
Units started during period	8,000		
Units to account for	<u>10,000</u>		
Units transferred to next department	9,000		
Closing WIP	1,000	90%	70%
Units accounted for	<u>10,000</u>		