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Brewer. Chapter 4 Systems Design: Process Costing Solutions to Questions 4-1 A process costing system should be used in situations where a homogeneous product is produced on a continuous basis. (finished goods) during the period plus the equivalent units in the department's ending work in process inventory.

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2-4 a. Variable cost: The variable cost per unit is constant, but total variable cost changes in direct proportion to changes in volume. b. Fixed cost: The total fixed cost is constant within the relevant range. The average fixed

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