The following unit data were assembled for the heating process of Morgan Processing, Inc., for the month of August. Direct materials are added at the beginning of the process. Conversion costs are added uniformly over the production process. The company uses the FIFO process costing method.

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|  | **Units** |
| Beginning work in process inventory  (30 percent complete) | 5,000 |
| Units started in August | 44,000 |
| Ending work in process  (60 percent complete) | 4,500 |

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|  | The number of equivalent units produced with respect to conversion costs is |
|  | A) 43,700. B) 45,700. C) 48,200. D) 50,200. |
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|  | The number of equivalent units produced with respect to direct materials costs is |
|  | A) 39,500. B) 44,000. C) 49,000. D) 48,500. |
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