

SOLUTION**Cost Sheet for the month ending 30th September 2020**

Particulars	Amount	Total Cost
Opening Stock of raw material (1st Sept.)	75,000	
Add: Purchases	66,000	
Add: Expenses on purchases	1,500	
Less: Closing Stock of raw material (30th Sept.)	91,500	
Materials consumed	51,000	
Direct wages	52,500	
Prime Cost		1,03,500
Factory Overheads:		
Indirect wages	2,750	
Factory rent , rates and power	15,000	
Depreciation of plant and machinery	3,500	
	21,250	
Add: Opening Work-in-progress (1st Sept.)	28,000	
	49,250	
Less: Closing Work-in-progress (30th Sept.)	35,000	14,250
Works Cost		1,17,750
Office and Administration Overheads		
Office rent and taxes	2,500	
Cost of Production		1,20,250
Add: Opening Stock of finished goods (1st Sept.)		54,000
		1,74,250
Less: Closing Stock of finished goods (30th Sept.)		31,000
Cost of Goods Sold		1,43,250
Selling and Distribution Overheads :		
Carriage outward	2,500	
Advertising	3,500	
Travelers' wages and commission	6,500	12,500
Cost of Sales		1,55,750
Profit (2,00,000-1,55,750)		44,250
Sales		2,00,000

Note :

- Stock opening and closing balances are given which has to be adjusted under various heads in cost sheet (refer format).
- Unlike previous Sums, Direct material isn't given directly; instead supplementary infor is given for calculation. Consider all direct raw materials related infor and expenses incurred on materials till it reaches production unit for cal of direct materials for ex of various expenses refer format.

Cost And Management Accounting Questions Answers 2010

WJ Hussar



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web cet ouvrage polémique va à l encontre du catastrophisme mis en avant dans certains milieux écologiques essentiellement sur le possible manque d eau à l échelle de la

pour en finir avec les histoires d eau fnac - Sep 06 2023

web sep 13 2012 l imposture c est d annoncer des guerres de l eau qui n auront pas lieu si le manque d eau ne menace pas l humanité en revanche des investissements