Books of Manufacturer of Product 'P' Cost Sheet/Statement of cost for theMOnth Ending April 2019

ParticularsTotal CostCost Per unit TRaw Material Consumed36000072.00Direct wages18000036.00Direct Expenses-Prime cost-Manufacturing Overhead160000Work Cost/Factory Cost70000Difice and Administration Overhead (10% of Work Cost)70000Cost of Production-Add Opening Stock of Finished Goods-Prime Cost of Goods Sold-Selling Overhead (4000 x 10)40000Cost of Sales-Cost of Sales-	for theMOnth Ending April 2	2019	Output : !	5000 units		
ParticularsRRUnitRaw Material Consumed3600072.00Units produced50Direct wages18000036.00Closing Stock of FG10Direct ExpensesPrime cost16000032.00770000140.00770000Manufacturing Overhead16000032.0077000014.00770000Difice and Administration Overhead (10% of Work Cost)7000014.0077000014.00Cost of ProductionAdd Opening Stock of Finished GoodsLess : Closing Stock of Finished Goods (1000x 154)Cost of Goods Sold40000616000656000Manufacturing Profit4400011.0011.00						
Raw Material Consumed x units produced 500 Direct wages 180000 36.00 Units Sold 40 Direct Expenses -	Particulars	₹		unit		
Raw Material Consumed 360000 72.00 Units produced 50 Direct wages 180000 36.00 Closing Stock of FG 10 Direct Expenses			र	₹		
Direct wages Units Sold 40 Closing Stock of FG 10 Direct Expenses Prime cost 540000 108.00 Manufacturing Overhead Work Cost/Factory Cost 70000 140.00 Cost of Production 770000 14.00 Add Opening Stock of Finished Goods Exess : Closing Stock of Finished Goods (1000x 154) Cost of Goods Sold 616000 Selling Overhead (4000 x 10) Cost of Sales 4000 11.00 Manufacturing Profit 4000 11.00	Raw Material Consumed		360000		Units produced	5000
Direct wages 18000 36.00 Closing Stockof FG 10 Direct Expenses -						4000
Direct Expenses Prime cost Manufacturing Overhead Work Cost/Factory Cost Diffice and Administration Overhead (10% of Work Cost) Cost of Production Add Opening Stock of Finished Goods Less : Closing Stock of Finished Goods Less : Closing Stock of Finished Goods (1000x 154) Cost of Goods Sold Selling Overhead (4000 x 10) Cost of Sales Manufacturing Profit	Direct wages		180000	36.00		1000
Prime cost 540000 108.00 Manufacturing Overhead 160000 32.00 Work Cost/Factory Cost 700000 140.00 Office and Administration Overhead (10% of Work Cost) 70000 14.00 Cost of Production 770000 14.00 Add Opening Stock of Finished Goods	Direct wages		180000	50.00	Closing Stockor FG	1000
Prime cost 540000 108.00 Manufacturing Overhead 160000 32.00 Work Cost/Factory Cost 700000 140.00 Office and Administration Overhead (10% of Work Cost) 70000 14.00 Cost of Production 770000 14.00 Add Opening Stock of Finished Goods						
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Manufacturing Overhead16000032.00Work Cost/Factory Cost700000140.00770000Office and Administration Overhead (10% of Work Cost)7000014.00770000Cost of Production770000154.00-Add Opening Stock of Finished Goods-770000154.00Less : Closing Stock of Finished Goods (1000x 154)616000Cost of Goods Sold40000616000Selling Overhead (4000 x 10)656000Cost of Sales656000Manufacturing Profit4400011.00	Prime cost		540000	108.00		
Work Cost/Factory Cost70000140.00770000Office and Administration Overhead (10% of Work Cost)7000014.00Cost of Production770000154.00Add Opening Stock of Finished GoodsAdd Opening Stock of Finished Goods (1000x 154)Cost of Goods Sold616000_Selling Overhead (4000 x 10)40000_Cost of SalesManufacturing Profit4400011.00			0.0000	100.00		
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Cost of Production77000154.00Add Opening Stock of Finished GoodsAdd Opening Stock of Finished Goods (1000x 154)Cost of Goods Sold(154000)616000Selling Overhead (4000 x 10)40000656000Cost of Sales65600011.00	Office and Administration Overhead (10% of Work Cost)		70000	14.00		
Add Opening Stock of Finished Goods					_	
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Less : Closing Stock of Finished Goods (1000x 154)770000 (154000)Cost of Goods Sold616000Selling Overhead (4000 x 10)40000Cost of Sales656000Manufacturing Profit44000						
Less : Closing Stock of Finished Goods (1000x 154) (154000) Cost of Goods Sold 616000 Selling Overhead (4000 x 10) 40000 Cost of Sales 656000 Manufacturing Profit 44000	Add Opening Stock of Finished Goods			1		
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Manufacturing Profit 44000 11.00				_		
	Cost of Sales		656000			
Sales (4000 X 175)	Manufacturing Profit		44000	11.00		
Sales (4000 X 175) 700000						
	Sales (4000 X 175)		700000			
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