

COST SHEET AS ON (NO. OF UNITS PRODUCED:)

PARTICULARS		TOTAL	Per unit
		₹	₹
	Opening Stock of Raw materials	xxx	
Add:	Purchase of Raw Materials	xxx	
Add:	Carriage Inwards	xxx	
		xxx	
Less:	Closing Stock of Raw materials	xxx	
Less:	Materials Returned	xxx	
	DIRECT MATERIALS CONSUMED	xxx	xxx
Add:	Direct Labour	xxx	xxx
Add:	Direct Expenses	xxx	xxx
	PRIME COST	xxx	xxx
Add:	Factory /Works expenses / works on cost	xxx	
Add:	Opening Stock of work in progress (WIP)	xxx	
		xxx	
Less:	Closing Stock of work in progress (WIP)	xxx	
Less:	Sale of Salvage (if any)	xxx	
	WORKS COST or FACTORY COST	xxx	xxx
Add:	Office and Administration Expenses	xxx	xxx
	COST OF PRODUCTION	xxx	xxx
Add:	Opening Stock of finished goods	xxx	
Less:	Closing Stock of finished goods	xxx	
	(No. of units x <i>Cost of production per unit*</i>)	xxx	
	COST OF GOODS SOLD	xxx	xxx
Add:	Selling and Distribution expenses	xxx	xxx
	COST OF SALES / TOTAL COST	xxx	xxx
Add:	Profits(Pisitive figure)/Loss (Negative Figure)	xxx	xxx
	SALES	xxx	xxx