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A cost sheet is a statement which shows the details regarding the total cost of the job or a product. A cost sheet not only shows the total cost but also various components of total cost. It serves the following purposes:

(i) It discloses the cost per unit as well as total cost of output.

(ii) It discloses various elements of cost which go to make up total cost.

(iii) It facilitates comparison of total cost with previous year's cost and standard cost and thereby help management in locating inefficiency in production.

(iv) By fixing selling price in advance it facilitates preparation of the power of the po

(For the period ending)					
Particulars		booch	Total Cost	Cost per Unit	
Opening Stock of Raw Materials	31	N 10 9 W	Rs.	Rs.	
+ Purchase of raw materials	LE	W W	led unicol.	) - 100 - 100	
+ Carriage on purchase of raw materials		1	rad la ste		
	Works Cost	11			
- Closing Stock of raw materials		11	and the same of th		
The American Mark of the Control of	Meterials consume	gioubor	1	1	
Direct Labour	the transferred to the	choods. (	1	W. Carlotte	
	forks out + Office and at		W Produ	1	
in he acreatizated to be a seeds from	Prime Cos	t dishoo	1	1 2/2/	
of Works Overneads.	authoppe pas aprompe.	rg. In 1860	as shown	V V	
Indirect Materials			1	and the second	
Indirect Labour		de Sold	\\ \\ \\ \	11	
Indirect Expenses			11	1	
Rent and rates of factory building	redicted by and dispitua	W : solu	1	1	
Depreciation of Plant and Machinery		) riodw)		11	
Power lighting and heating		1725 Sil o	\\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1	
Coal gas and Water		1000 = 0	W	1	
Estimating Expenses			11	. 1	
Drawing Office Salaries		100 E A	1	11	
Haulage			11	11	
Technical Director's fee			11	1	
Works Manager's Salary		98	11	- 11	
Foremen's Salary	All and the state of the state		1	W	
Depreciation of Factory Building or Furniture		ESTA TO 1	1	W	
Telephone Expenses installed in Factory					
Labour Welfare Expenses			1	11	
Factory Rent, Rates and Insurance		il seed to	1	1	
Opening Stock of W.I.P.		toonid -	11	V	
opening South, of W.I.I.	A CONTRACTOR OF THE PARTY OF TH	tiff -	11	11	
Closing Stock of W.I.P.		1	1	W	
Closing Stock of W.I.I.		101211	1	100000	
Sala & Same			11	11	
Sale of Scrap		No. of the last of	VV	W	
	Works/Fast	and the	1	W W	
ffice and Administrative Overhead:	Works/Factory Cost		11	W	
alaries .		1 4 1	-		
etablishment Expenses				11	
stage, Telegram and Telephone Expenses		The same	11	11	
gal fees			1	W	
			W.	1	
			11		

Elements of Cost and their Classification  Author's fee  Dir For's fee  Anth charges  Dep Cciation on office Plant and Furniture  Office Rent, Rates and Insurance  Cost of Production  Cost of Goods Sold  Sclling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	44 44 44 44 44 44 44 44 44 44 44 44 44	39 
Detector's fee  Antic charges  Detectation on office Plant and Furniture  Proceeding Rent, Rates and Insurance  Cost of Production  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	41	NN
Dep Zciation on office Plant and Furniture  Cost of Production  Cost of Goods Sold  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	41	
Der Ciation on office Plant and Furniture Rent, Rates and Insurance  Cost of Production  Cost of Froduction  Cost of Goods Sold  Cost of Goods Sold  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	44	
Cost of Production  Cost of Production  Cost of Goods  Cost of Goods Sold  Cost of Goods Sold  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary		VV
Cost of Production  Cost of Production  Cost of Production  Cost of Goods Sold  Cost of Goods Sold  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	VV	VV
Closing Stock of Finished goods  Closing Stock of Finished goods  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary		W
Closing Stock of Finished goods  Cost of Goods Sold  Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	11	
Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	1	VV -
Selling and Distribution Expenses:  Advertisement  Bad debts  Sales manager's salary	1/1	44
Selling and Distribution Expenses: Advertisement Bad debts Sales manager's salary	_ 1/1	M.
Advertisement Bad debts Sales manager's salary	TOOLVA	14
Bad debts Sales manager's salary		AA
Sales manager's salary	W	estat.
	W	NV
	1	2/2/
Show-room Expenses	W	and action
Traveller's Commission	W	tomin
Cost of free sample or gift etc.	1	I secolar
Collection charges	1	The four states
Entertainment of customers	300	priemalis
Branch Expenses	44	VV
Carriage Outward	100 1/1	VV
Depreciation of delivery van	44.	STATE VV
Godown Keeper's Salary		
Packing charges	1	VV
Running expenses of delivery van	OF W	DE VI
Market research expenses	VV	N.
	VV	VV Close
Cost of Sales	VV	VV
Profit		THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
Selling Price	1	VV