

Particulars		Amount	Particulars		Amount
To Raw material consumed:			By Cost of finished goods (Bal. Fig.)		1933600
Opening Inventory	260000				
(+) Purchases	820000				
(-) Closing Inventory	320000	760000			
To Direct Wages (1)		405600			
To Direct Expenses :					
Hire charges of Machinery (2)		350000	GSTGuntur.com		
To Indirect Expenses:					
Hire Charges of Factory		260000			
Repairs and Maintenance		180000			
To Adjustment of work- in-progress:					
Opening	26000				
(-) Closing	48000	(22000)			
Total		1933600	Total		1933600

# Question Paper 21 Accounts

**M Mark**



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