

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	<b>GSTGuntur.com</b>	
To Indirect Expenses:				
Hire Charges of Factory		260000		
Repairs and Maintenance		180000		
To Adjustment of work- in-progress:				
Opening	26000			
(-) Closing	48000	(22000)		
<b>Total</b>		<b>1933600</b>	<b>Total</b>	<b>1933600</b>

# Question Paper 21 Accounts

**SA Dillow**



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