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| **Cost Accounting Format** |
|
| **Company Name:** |
| Address: |
|  |
| Phone No.: | Email ID: |
| **No of Production Units:** |  |
| Opening stock of raw materials on |  |
| Closing stock of raw materials on |  |
| Purchase of raw materials |  |
| Direct wages |  |
| Work overheads | 120 % of direct wages |
| Administration overheads | 20% of works cost |
| Selling and distribution overheads | 25% of cost of goods sold |
| **Particulars** | **Amount** |
| Stock of material o |  |
| Purchases (+) |  |
|  |  |
| Closing Stock on  |  |
| **Cost of material consumed** |  |
| Direct wages (+) |  |
| **Prime Cost** |  |
| Work overheads (+) | **120%** | of direct wages |  |
| **Work Cost** |  |
| Administration overheads (+) | **20%** | of work cost |  |
| **Cost of production / Cost of goods sold** |  |
| Selling and Distribution overheads (+) |  |
| **20%** | of cost of sales | **OR** | **25%** | of cost of goods sold |  |
| **Total cost (cost of sales)** |  |
| **Cost Per Unit** |  |

