

# 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		
<b>Cost of material consumed</b>		
Direct wages (+)		
<b>Prime Cost</b>		
Work overheads (+)	120% of direct wages	
<b>Work Cost</b>		
Administration overheads (+)	20% of work cost	
<b>Cost of production / Cost of goods sold</b>		
Selling and Distribution overheads (+)		
20% of cost of sales	OR 25% of cost of goods sold	
<b>Total cost (cost of sales)</b>		
<b>Cost Per Unit</b>		

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