Manufacturing Account Format

Dr. Cr.

Particulars	Details(\$)	Amount (\$)	Particulars	Amount(\$)
Work in Progress (opening balance)		XXXX	Sale of Scrap	XXXX
Raw material consumed			Work in Progress	XXXX
Opening Stock	XXXX		Cost of Production (balancing figure)	XXXX
Add: Purchase of raw material	XXXX			
Less: Closing stock of raw material	XXXX	xxxx		
Factory wages		XXXX		
Factory overheads		XXXX		

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