

Manufacturing Account Format

Dr.

Cr.

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