

The cost of accounts reveals :

Direct materials consumption 135000.

Administrative expenses - Rs. 2 per Unit of production

Factory overhead 20% on prime cost.

Selling and Distribution expenses Rs. 6 per Unit.

Prepare :

- (1) Cost Sheet
 - (2) Profit & Loss Account
 - (3) Statement reconciling profit or loss disclosed by the cost sheet and P & L Account.
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