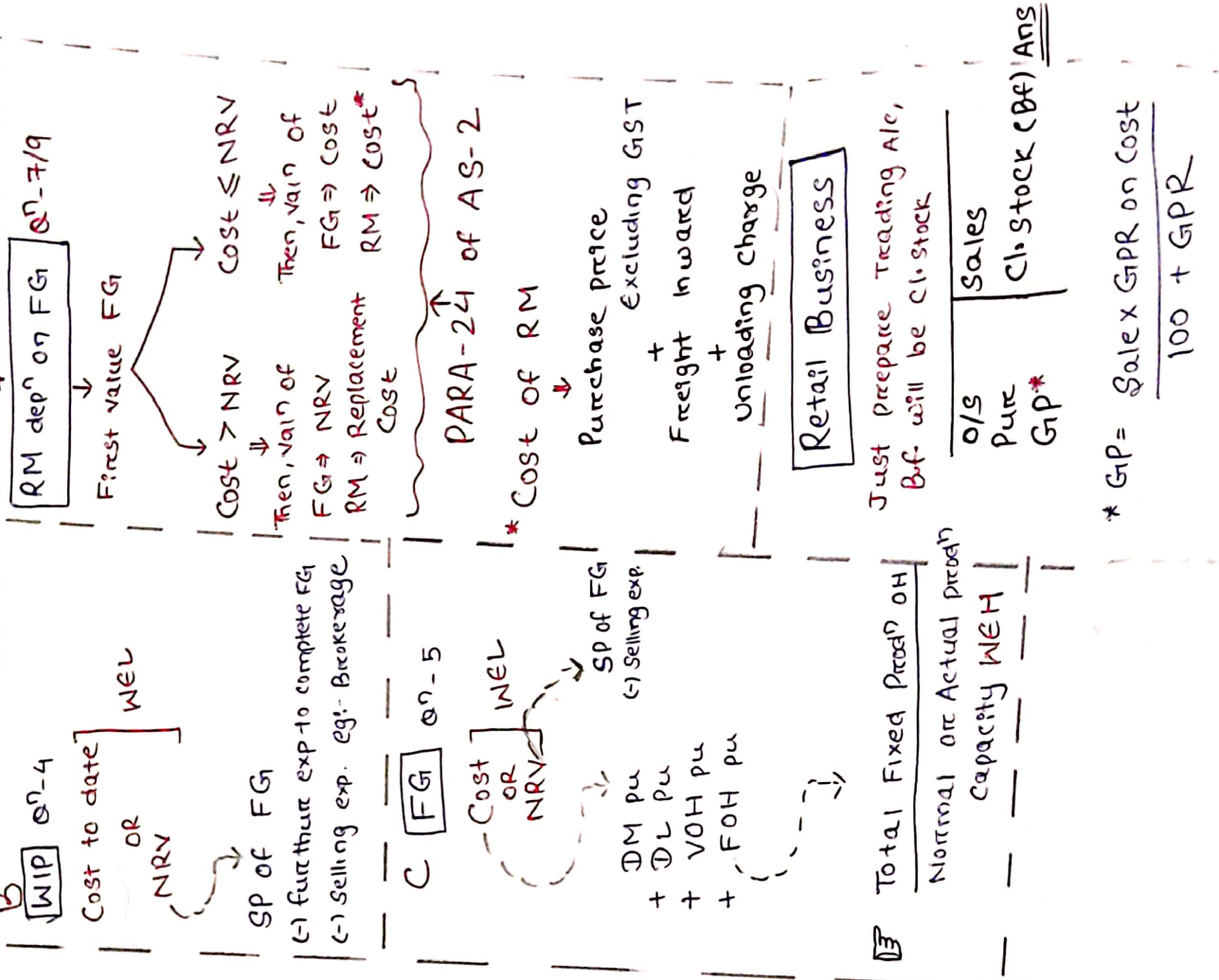


AS-2 INVENTORY



- A**
- Normal or Abnormal loss
 - No. loss
 - Included in COI
 - Ab. loss
 - Excluded in COI
 - charged to P/L.
- (-) from Input Qty while calcn cost p.u. of Goods Produce.
- Steps**
- Total Cost of Input
 - Input Qty x Cpu of Input
 - Cost pu of Goods produce
 - Total cost of Input / Input Qty (-) No. loss Qty
 - Ab. loss Qty → Total wastage
 - Normal loss
 - Cost of Ab. loss → Input Qty (-) total wastage
 - Cl. stock → Step 2 x Step-3
 - " " Cl. stock → " x Step-3
- (Qn-1)