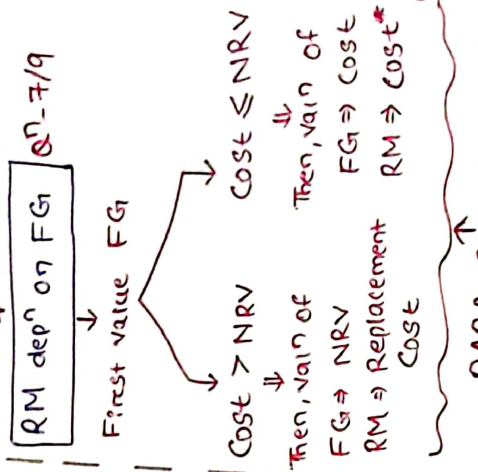
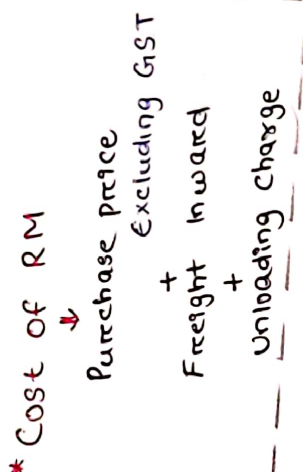


AS-2 INVENTORY



PARA-24 of AS-2

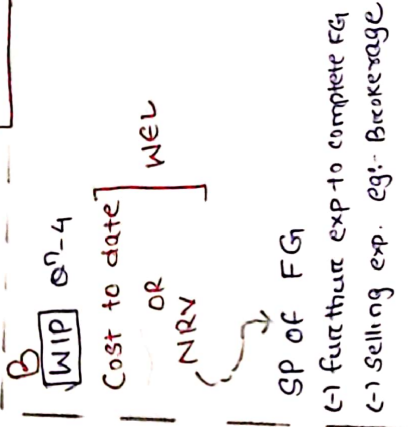


Retail Business

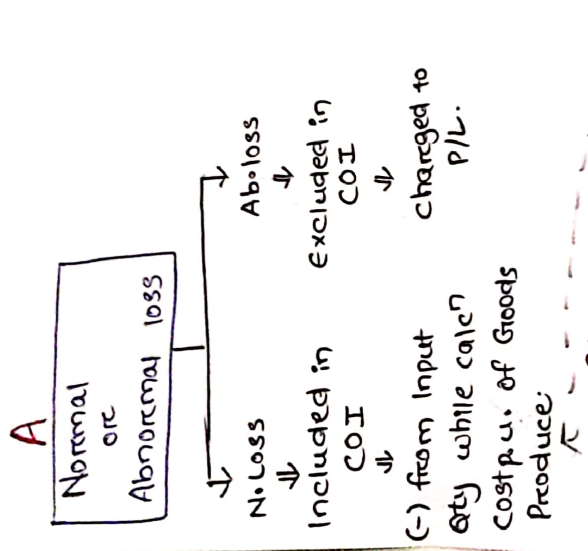
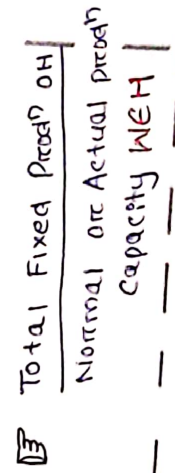
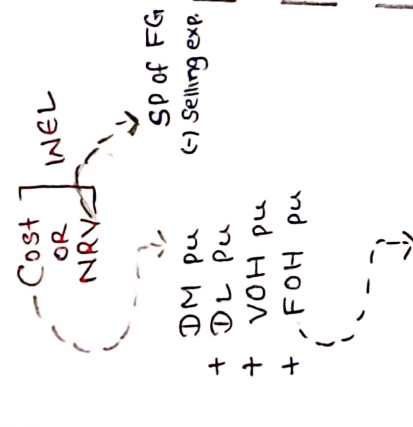
Just prepare Trading A/c, B/f will be Cl. Stock

o/s	Sales
Pure	Cl. Stock (Bf) Ans
GP*	

* GP = $\frac{\text{Sales} \times \text{GPR on Cost}}{100 + \text{GPR}}$



C FG (Qn-5)



Steps

- Total Cost of Input
 ↳ Input Qty × 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 → " " x Step-3
 " " Cl. stock → " " x Step-3
 (Qn-1)