

Q5. Sudhir Enterprises operates an integral System of accounting .

(16)

You are required to pass the journal Entries for the following transactions that took place for the year ended 30-06-2003 .

Particulars	Rs
Raw Materials purchased (50% on credit)	6,00,000
Materials issued to production	4,00,000
Wages paid (50% direct)	2,00,000
Wages charged to production	1,00,000
Factory Overheads incurred	80,000
Factory Overheads charged to production	1,00,000
Selling and Distribution Overheads Incurred	40,000
Finished goods at cost	5,00,000
Sales (50% credit)	7,50,000
Closing stock	Nil
Receipts from Debtors	2,00,000
Payments to Creditors	2,00,000

Q6. Following information has been made available from the cost records of a Santosh company manufacturing spare parts :

(16)

Particulars	Per Units
Direct Materials	
-A	Rs 8
-B	Rs 6
Direct Wages	
-A	4 hours at Rs 2 per hour
-B	6Hours at Rs 2 per hour
Variable overheads	150% of wages
Fixed Overheads	Rs 750
Selling Price of A	Rs 30
Selling Price of B	Rs 35

The directors want to be acquainted with the desirability of adopting any one of the following alternative sales mixes in the budget for the next period :

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