

## **COST OF SALES STATEMENT**

<b>Current Period</b>	<b>Prior Period</b>
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### **COST OF PRODUCTION**

- A. Direct raw materials and supplies expenses
- B. Direct labour expenses
- C. General production expenses
- D. Use of semi-finished goods
  - 1. Beginning period stock (+)
  - 2. End of period stock (-)

### **COST OF PRODUCT**

- E. Changes in product stocks
  - 1. Beginning period stock (+)
  - 2. End of period stock (-)
  - 3. Internal consumption (-)

### **I- COST OF PRODUCT SOLD**

### **BUSINESS OPERATION**

- A. Merchandise stock at the beginning period (+)
- B. Purchase within the period (+)
- C. Merchandise at the end of the period (-)
- D. Internal consumption (-)

### **II- COST OF MERCHANDISE SOLD**

### **III- COST OF SERVICES SOLD**

### **COST OF SALES (I+II+III)**