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(iii) Reconciliation Of Income Under Absorption & Variable Costing: (Rupees) Year 1
Year 2 Variable Costing Net Operating Income 5,000 35,000 Add Fixed Factory
Overhead Deferred In Inventory Under Less Fixed Factory Overhead Released From
Inventory (10,000) Absorption Jan 1th, 2024

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Appear On The Income Statement—it Is The Result Of Subtracting Expenses From
Revenues. In Addition, Net Income Appears In The Owner's Equity Statement—it Is

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Contract Created In This Transaction Is Likely Evidenced By The Sales Order Or
Invoice. With Terms FOB Shipping Point, The Seller (the Manufacturer) Is Obligated
Until The Goods Are Shipped; Legal Title Generally Passes T Feb 1th, 2024

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