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# COST ACCOUNTING (B.Com)

#### Costing

It is the techniques and process of ascertaining costs.

#### **Cost Accounting**

It is a specialised branch of accounting which involves classification, accumulation, assignment and control cost.

### General principles of cost accounting

- 1. A cost should be related to its causes.
- 2. A cost should be charged only after it has been incurred.
- 3. The convention of prudence should be ignored.
- 4. Abnormal costs should be excluded from cost accounts.
- 5. Past costs not to be charged to future period.
- 6. Principles of double entry should be applied wherever necessary.

#### Objectives of cost accounting

- 1. To ascertain cost per unit of different products.
- To provide correct analysis of costs.
- To ascertain profitability of each product.
- To advise management on future expansion policies.
- To provide a perpetual inventory of stores and other materials.

# **Solutions To Cost Accounting**

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#### **Solutions To Cost Accounting:**

Cost Accounting Problems (With Full Solutions). Practical Problems in Cost Accounting - SBPD Publications Dr. B. K. Mehta, 2022-03-12 2 Elements of Cost and their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads Machine Hour Rate 7 Single or Unit or Output Costing 8 Calculation of Tender Price or Quotation Price 9 Production Account or Manufacturing Account 10 Contract Costing Job Costing and Batch Costing 11 Process Cost Accounting 12 Reconciliation of Cost and Financial Accounts Equivalent Production Valuation of Work in Progress Operating Costing Service Costing **Solutions Manual to Accompany Cost Accounting Shane** Moriarity, Carl P. Allen, 1984 Cost Accounting Theory, Typical Problems with Full Solution, Cost Accounting - Problem Cost Accounting. Solutions to Problems ... John Gary Blocker, 1954 & Solution Dheeraj Kumar Singh, Accounting for Health Care Organizations Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book **Cost Accounting. Solutions to Problems in Cost Accounting** John Gary Blocker, 1948 Solutions Manual Harold Bierman, 1990 COST ACCOUNTING CHANDRA SEKHAR, 2020-06-19 It gives me a great pleasure and satisfaction to present this book An ultimate book of COST ACCOUNTING The book will explain the need purpose and usefulness of accounting for cost I have given the most valuable solved problems with clear working notes in step by step manner with suitable formulas The glossary 141 terms at the end of this book will serve as a quick reference to the reader Chapter wise hyperlink will help the reader to go quickly to the desired chapter The main features of the book are simple understanding and key concepts This book is useful to everyone in Cost accounting field like students Accounts executives Cost analysts etc I hope that the book will help the readers to study in a focused manner Any criticism and constructive suggestion in the direction of making the book a better teaching and studying

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