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Explain in brief the explicit cost with examples. (iv) Explain briefly the conditions when supplementary rates are used. (v) The average annual consumption of a material is 18,250 units at a price of Rs. 36.50 per unit. The storage cost is 20% on an average inventory and the cost of placing an order is Rs. 50.

CA PCC/PCE :: Cost Accounting and Financial Management ...

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CA PCC/PCE - Group II : Cost Accounting and Financial ...

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By Kenneth Boyd . Part of Cost Accounting For Dummies Cheat Sheet . Many accountants will tell you that cost accounting is the most difficult accounting subject to learn. That's because cost accounting has many terms that are not used in other areas of accounting (financial accounting and management accounting, to name a few).

Important Terms and Principles Cost Accountants Should ...

Cost accounting is a practice of cost control which is as follows:-(a) Cost accounting is a branch of systematic knowledge that is a discipline by itself. It consist its own principles, concepts and conventions which may vary from industry to industry. (b) Cost accounting is a science and arts both.

Unit - 1 : Introduction to Cost Accounting

Cost accounting is used to calculate cost of the product and also helpful in controlling cost. In cost accounting, we study about variable costs, fixed costs, semi-fixed costs, overheads and capital cost. Purpose: Purpose of the financial statement is to show correct financial position of the organization.

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