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b) Cost Accounting: The process of accounting for cost which begins with the recording of income and expenditure or the bases on which they are calculated and ends with the preparation of periodicals statements and reports for ascertaining and controlling cost.

Unit - 1: Introduction to Cost Accounting

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COST AND MANAGEMENT ACCOUNTING - Institute of Cost ...

the book starts with the basics of cost and management accounting followed by analyses of costing, service and output costing, service and output costing, and process costing. The book focus on cost book-keeping including to cost and overheads. It also gives a detailed discussion on cost book-keeping including to cost and output costing.

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