

### **fundamentals of cost accounting pdf**

FUNDAMENTALS OF ACCOUNTING I 1.29. (ii) ` 1,000 paid for removal of stock to a new site. (iii) Rings and Pistons of an engine were changed at a cost of ` 5,000 to get full efficiency. (iv) ` 2,000 spent as lawyer's fee to defend a suit claiming that the firm's factory site belonged to the Plaintiff.

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4 FP-FA&A (ii) Cost Accounting: Cost accounting is the process of accounting for costs. It is a systematic procedure for determining the unit cost of output produced or services rendered. The main functions of cost accounting are to ascertain the cost of a product and to help the management in the control of cost.

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Cost accounting makes elaborate cost records regarding various products, operations and functions. It is the process of determining and accumulating the cost of a particular product or activity. Any product, function, job or process for which costs are determined and accumulated, are called cost centres.

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C01-Fundamentals of management accounting Updated: October 2013 3 A company uses the repeated distribution method to reapportion service department costs. The use of this method suggests A. The company's overhead rates are based on estimates of cost and activity levels, rather than actual amounts B.

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