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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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The book starts with the basics of cost and management accounting followed by analyses of cost and cost sheets, material costs, employee costs, expenses, and overheads. It also gives a detailed discussion on cost book-keeping including non-integrated systems and reconciliation. The concluding chapters of the book focus on costing methods including job costing, contract costing, service and output costing, and process costing.

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