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# Cost Accounting 14th Edition By Carter

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A process cost accounting system is best used by manufacturers of like units of product that are not distinguishable from each other during a continuous production process a

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2-3 Idle time is a subclassification of indirect labor that represents wages paid for unproductive time caused by lack of orders, machine breakdowns, material shortages, poor scheduling, and the like

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develop a formal cost accounting system and classify all costs into three categories Categorize each Categorize each of the following items as being appropriate for (1) cost tracing to ...

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35) Describe management accounting and financial accounting Answer: Management accounting provides information to internal decision makers of the business such as top executives, managers, sales representatives, and production supervisors

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Unit - 1 : Introduction to Cost Accounting Structure of Unit: 10 Objectives 11 Introduction 12 Branches of Accounting 13 Emergence of Cost Accounting 14 Nature 15 Advantages 16 Importance 17 Installation of Cost Accounting System 18 Essential of a Good Cost Accounting System 19 Methods 110 Techniques 111 Cost Accounting vs Financial Accounting 112 Limitations of Cost Accounting 1

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Cost Accounting Page 7 2 A cost should be charged only after it has been incurred: While determining the cost of individual units those costs which have actually been incurred should be considered For example, a cost unit should not be charged to the selling costs, while it is still in the factory Selling costs can be charged with the products which are sold 3 The convention of prudence

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