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Web(a) Calculate the production cost of one unit of each product using: (i) Traditional absorption costing (6 marks) (ii) Activity based costing. (10 marks) (b) Explain the meaning of the term cost driver. Your explanation should include 2 examples to illustrate your answer. (4 marks) (Total 20 marks)

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WebThe accumulation and analysis of cost accounting information for the valuation of products and services, internal decision making, and measurement of financial performance. Required text: Horngren's Cost Accounting: A Managerial Emphasis, 16. th. edition . Datar, S.; Rajan, M. Pearson, 2018. Learning Goals/Objectives

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Webpurposes."Cost Accounting, Fourth Canadian Edition, goes beyond cost accounting procedures and also stresses concepts, analysis and the use of cost accounting as a management tool. It makes use of extensive real-world examples and provides clarity and understandability. Mylab Accounting with Pearson Etext --Access Card -- For ...

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WebLearning Objectives . 1. Identify the essential elements of cost-volume-profit analysis and calculate the breakeven point (BEP). 2. Apply the CVP model to calculate a target operating profit before interest and tax. 3. Distinguish among contribution, gross, operating, and net income margins, and apply the CVP model to calculate target net income.

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WebCOST ACCOUNTING Level 3 Monday 4 June Subject Code: 3616/M Time allowed: 3 hours. 3616/2/07 Page 2 of 8 ... Production cost of sales 416,630 Sales 473,012 REQUIRED (a) Record the above opening balances and transactions in the cost ledger for the period and balance the accounts at the end of the period

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WebFUNCTIONS OF COST-MANAGEMENT ACCOUNTING Cost-management accounting can be divided into two separate but interdependent functions: a 'cost function' and a 'management function'. The 'cost function' is to accumulate and identify costs in a given accounting period and assign these costs to products and services. In doing so, the

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WebChapters 1 and 2 describe the nature of cost accounting and the details of the cost accountant job description. Part II – Inventory Valuation. Chapters 3 through 8 describe the various methods used to value inventory, including job costing, process costing, standard costing, joint and by-product costing, and accounting for waste products. Cost

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WebA cost accounting sys-tem collects and classifies costs and assigns them to cost objects. The goal of a cost accounting system is to measure the cost of designing, developing, producing (or purchasing), selling, distributing, and servicing particular products or services. Cost allocation is at the heart of most cost accounting systems.

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Webhedge accounting 163 17ash and cash equivalents C (excluding overdrafts) 164 18. inancial liabilities – borrowingsF 165 19inancial risk managementF 168 20. tangible assets – pre-publicationIn 168 21. nventoriesI 169 22. rade and other receivablesT 170 23. rovisions for other liabilities and chargesP 170 24. rade and other liabilities 171 25

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