

## Principle Of Cost Accounting 16 Solutions

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Principle Of Cost Accounting 16 Solutions Author: dev.artsandlabor.co-2020-11-16T00:00:00+00:01 Subject: Principle Of Cost Accounting 16 Solutions Keywords: principle, of, cost, accounting, 16, solutions Created Date: 11/16/2020 11:42:59 AM

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The function of cost accounting is to provide the cost accounting information that is the basis for planning and controlling current and future operations. It provides the cost figures and analyses that management needs in order to find the most efficient methods of operating, achieving control of costs, and determining selling prices. 2.

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General Principles of Cost Accounting: Following are the main principles of Cost Accounting: 1. Cause-Effect Relationship: Cause-effect relationship should be established for each item of cost. Each item of cost should be related to its cause as minutely as possible and the effect of the same on the various departments should be ascertained.

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[IAS 16 — Property, Plant and Equipment](#)  
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