

Chapter-8

Cost Accounting

DEFINITIONS

(a) Costing:

The institute of Cost & Management Accountants (ICMA) London has defined costing as the ascertainment of costs, costing includes techniques and processes of ascertaining costs.

(b) Cost Accountancy:

The Institute of Cost and Management Accountants (ICMA) London has defined Cost Accountancy as the “application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and ascertainment of profitability as well as presentation of information for the purpose of management decision making”. Accordingly Cost Accountancy includes costing, cost accounting, budgetary control, cost control and cost audit. Cost accounting refers to the process of determining and accounting the cost of some particular product or activity. It also includes classification, analysis and inferences production of costs

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