

4. Cost Accountancy-

Cost Accounting is the application of **Costing** and **Cost Accounting** principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability.

Cost Accountancy is a very wide term. It consists of Costing, Cost Accounting, Cost Control, Cost Audit and budgetary control.

In short Cost Accountancy is an art, science and practice of cost accountant.

Principles Of Cost Accountancy

John R. Wildman



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tendency on the part of authors on this subject is to select some particular industry or line of production and describe a particular system attempting to make such typical of the entire subject Most systems are accompanied by elaborate forms In fact it may be said that many systems are nothing more than a collection of forms This practice has been carried to such an extent that it would not be extravagant to state that the average student looks upon the study of cost accounting as a matter of becoming familiar with certain specific forms comprising a particular system In this maze of forms the student becomes lost and the principles underlying the forms are entirely overlooked About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books Find more at www.forgottenbooks.com This book is a reproduction of an important historical work Forgotten Books uses state of the art technology to digitally reconstruct the work preserving the original format whilst repairing imperfections present in the aged copy In rare cases an imperfection in the original such as a blemish or missing page may be replicated in our edition We do however repair the vast majority of imperfections successfully any imperfections that remain are intentionally left to preserve the state of such historical works

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