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Unit - 1 : Introduction to Cost Accounting Structure of Unit: 1.0 Objectives 1.1 Introduction 1.2 Branches of Accounting 1.3 Emergence of Cost Accounting 1.4 Nature 1.5 Advantages 1.6 Importance 1.7 Installation of Cost Accounting System 1.8 Essential of a Good Cost Accounting System 1.9 Methods 1.10 Techniques 1.11 Cost Accounting vs ...

Unit - 1 : Introduction to Cost Accounting

5. (LO.2) Statements on Management Accounting (SMA) are directives on the practice of management and cost accounting. Select the incorrect statement concerning SMAs from the following. a. SMAs are issued by the Cost Accounting Standards Board. b. SMAs are not legally binding. c. SMAs go through a rigorous developmental and exposure process. d.

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Cost Accounting: Foundations and Evolutions 9th Edition by Michael R. Kinney Test Bank Chapter 2 Cost Terminology and Cost Behaviors. Student: _____ A cost object is anything for which management wants to collect or accumulate costs. True False

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