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Problems # 1: Ascertain Cost of Goods Sold from the following figures:. Purchases Rs. 5,000; Opening Stock Rs. 15,000; Closing Stock Rs.7,000. Solution:

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Cost Accounting can be explained as follows :-Cost Accounting is the process of accounting for cost which begins with recording of income and expenditure and ends with the preparation of statistical data. It is the formal mechanism by means of which cost of products or services are ascertained and controlled.

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