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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

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Solutions 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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Principle Of Cost Accounting 16 Solutions General Principles of Cost Accounting: Following are the main principles of Cost

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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 outlines the accounting treatment for most types of property, plant and equipment. Property, plant and equipment is initially measured at its cost, subsequently measured either using a cost or revaluation model, and depreciated so that its depreciable amount is allocated on a systematic basis over its useful life.

IAS 16 — Property, Plant and Equipment
Definition of Cost Principle. The cost principle is one of the basic underlying guidelines in accounting. It is also known as the historical cost principle. The cost principle requires that assets be recorded at the cash amount (or the equivalent) at the time that an asset is acquired. Further, the amount recorded will not be increased for inflation or improvements in market

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What is the cost principle? |

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