Cost Accounting

 Is an expanded phase of general or financial accounting which informs management promptly with the cost of rendering a particular service, buying and selling a product. It is the field of accounting that measures, records, and reports information about costs.

Category	Financial Accounting	Managerial Accounting	Cost Accounting
Users	External parties	Within the organization	intersection between financial and managerial accounting
Output	Financial Statement, Enterprise as a whole	divisional or department concerns	product cost information
Objective	credit application, capital infusion	operations decision making	credit and investment decisions, planning and controlling
Basis	forecasted or historical	forecasted or historical	forecasted or historical

Cost Accounting Chapter 1 Solutions

John K. Harris

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