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entity to assist management in establishing a plan for reasonable economic objectives and in the making of rational decisions with a view towards achieving these objectives.

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Introduction to cost and
management accounting Cost
Accounting (classification of cost in
cost accounting) Cost Accounting
involves the calculation and
measurement of the resources used

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by a business in undertaking its various activities and is concerned with identifying cost of various things (i.e. gathering data about cost of 'products' or 'services' and 'cost of activities').

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flow, ratio analysis, trend analysis, and comparative financial statements are the tools normally used in management accounting to interpret and analyze accounting data.

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