DEEPAK CLASSES

5 Jan, 2022
fundamentals Us Lest stile
> We have to know the four important Point under
this chapter.
· Meaning of cost.
· Meaning of custing.
· Meaning of cost Accounting.
· Meaning of cost Accountancy.
Megnino of cost
1- cost se the amount of Recounces given up in exchange
foir some goods on Senurces.
2. The Resonances gruen up that Expenses in terms of
money.
8- cost is defined as the ant of Expenditure incurred.
(actual on National)
· Actual cost - Explicit cost. old & Hamani Job se Nikal Ke.
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· Notional cost - Implicit cost. Hamaei jeb se Nikal Ke
Ex- Rent paid to own purposety.
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Meaning Of Costing
J D J Adual
Cost (Amit) -> Expenditure
V > Notional
To Acquire
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(goods) Services

· Technique. Method, Rubiess used by CMA to findout
cost (ascutary cost).
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6 th Jan, 2022
Meaning of Cost Accounting
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> Classification (costing Judger ale)
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Summauleing (costing TIB + costing Ph)
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Appendenate allocation of Resources
(Sahi tanike de meramons ko Batna)
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· Cost Accounting is an out of Recording, Classification,
Summavising and Appendentate allocation of Resources.
(for determination of west of goods and services)
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Meaning of cost Accountancy
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Cost Accountancy
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CAS(10) -> Dissect expense		
CAS(7) > Dissect Labour		
CAS(7) > Dissect Labour		

Classification Ok Cast
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1- By Nature as Element
9- Mateural
b- Labour
C- Expenses.
Edge willing of the large
2- By functions
a- Manufacturing and Product cost
b- Commercial cost
8- By Degree of traceability to Paraduct
a- Divert cost
b- Indivert cost
torn to the United to the second second
4- By Change in Activity Or Valume (Behavioural avalysis)
a-tiked cost
b-Vaulable cost
c-semi-Variable cost.
5- By Contuniability
a- contrallable cost
a- contrallable cost
6- By Relationship With Accounting Period
a- Capital Cost G- By Relationship With Accounting Person a- Capital Cost
6- By Relationship With Accounting Period
a- Capital Cost G- By Relationship With Accounting Person a- Capital Cost
9- Contrable Cost 6- By Relationship With Accounting Persod 9- Capital Cost 6- Revenue Cost
a- controllable cost b- Uncontrollable cost 6- Ry Relationship With Accounting Period a- capital cost b- Revenue cost 7- By Time a- Historical cost
a- Contrallable Cost b- Uncontrallable Cost 6- By Relationship With Accounting Persod a- Capital Cost b- Revenue Cost 7- By Time

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9- Budgetted cost	
b. Standard Cost	
9- By Association with Rowdu	LO+
a- Pawduct Cost -	I wonderday was an
b- Period cost	The state of the s
10- fast Managerial Decision	
a-Manganal cost	
b- Out of pocket cost.	THE THE PROPERTY OF THE PARTY OF
C- Differential cost	the second of the second
d- Sunk cost	
e- Imputed Cost / National	right? in morning at the
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9- Replacement cost	which of their parts
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a- Nosimal cost	
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a- Novemal cost	J.
b. Abnosmal Cost	training - training - friends of - hought
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1- Element 6	11 (11)
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1- Element 6	11 (11)
1- Element C	Jagoods)
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1- Element C Moteural	Jagoods)
1- Element C Moteural Drucet Andinest	Labour Darect Labour
1= Element C Material Direct Andinect Material Material	Labour Darect

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· Divient Material + Divient labour + Divient Emperses
= Prime Cost
· Indiaest Material + Indiaest labour + Indiaest Expenses
= overhead cost (O(h).
4th Jan 2022
1- Divert Material - Drocet Material aux 44000 material
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> pally identified.
-> conveniently measure,
> Discotty changed to the peroduct.
· Aisha material cost jisko hum (identified + measure +
Dissetty charged) kar sakte has usko Disset Material
cost Kaha jata hai.
-> Ex purduct ko Banane ke diye kya-kya matewa
lata hai usko tum sdentified that hai
-> Kitra Material charinge lake hum measure that hai.
-> Job koi cost shiert ex Perodust Par Kharich hoti
has Disrectly charge to the peroduct that has.
Joseph Jo
2-Indivot Material - Indivect Material and those
material which cannot conveniently early measure
and it cannot be discertly charged to product
but it can be appositioned an absorbed in the
product.
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Example - Sala	e prestary, pu	rent, AIC tees,	Audst, Rent
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0 1 1-10 - 11	Omas Ni	Acusal cool	and the second
Calculating 3	he Dissect M	aterial cost	101-11-1-11
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Amen Windmin =			CONSUMER U = KIN
cost	cost	consumed	LUIADIMANIA

Dissect Material = opening + Net Puschase + Dissect
Consumed Stock Bypenses
- clasing stock
Note of Direct Expenses is not given in question.
then It will be topseted as "O', zeno."
· Meaning of DE in formula - 'croads Ko Kharidne
se lekan, factory lake tak ka klancha.
and the state of t
11th Jan, 2022
2- By function
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other behind one teas notification cost one divided ento
two parts -
and the later of the contract
a- Manufacturing and Pariduction Cost-
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Many" & _ Many" + construction + fabrication
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b- Commercial Cost-
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operation of business indestaking other than many"
and penedy cost.
(3) Administrative Cost.
(ii) Selling & distaubution Cost.
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I- Administrative Cost - Expenditure which is incurrent the second of th
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Example office Rent. Office Staff Salary, office Chemical
Expr etc.
and the same of th
ii- Selling & distribution cost-
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In Selling and distribution of goods and securious.
Example - Showeroom event, Showeroom estate Salary Feeling Example - Showeroom event, Showeroom estate Salary Feeling
Example - Showboom Afeir, Showboom adamy - Disturbute
Commercial _ Office & Administration + Selling & Dis
cost Cost
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3. By Degree of Traceability of the Product
According to this classification total cost is divided
and the posts - the same of the other
support Lucius tras d'Amer
a- Divert Cost
. It sight to that cost which can be easily identified
measured, dissertly charged to a particular peroduct.
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many's and pond's process.
Example - Raw material, Labour, Carriage inward etc.
Example - Karr vocasedat, Substat, Castinge 1110000 Co.
b- Indivect cost-
. It supper to that cost which cannot be easily
identified and measure that cost are even not
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Appartioned, on operaped.
· Basically, It is a cost related to commercial cost
(administration on selling cost).
Example-Manager Salary, office Rent etc.
- By change en Activity an Volume
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Variable Pred Sens-Variable
cost cost
0-fixed cost -
Ashi cost 10 Hamesha constant Rhti hai. peroduction
unet to Badane ya ghatane se us cost. Pau Kai
Bhi effect whi Peta toh vo Cost fixed cost mani jyegi.
Example- office Rent, factory Rent.
b- Variable Cost -
. Ashi cost je production to Badane se Bad jaate hai
and perduction ghotane se ghat facts hai, vo cost
Variable cost man jayigi.
Example - Raw material, Labour.
to the series of
C-Boni-Variable Cost-
Ashi Cost fishe kuch Part variable to any kuch.
part fixed ho usko Seni-Jariable cost Khite hai.
Las Arman Derivation Comments () Jan Comment Language
Nate-kiei bhi cost ka Javiable cost tabli mana jayega
agan uski cost pen unst than volume of output
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Cost por unit = Total cost
Total unit .

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3.4	3, V = VC + FC \[\frac{3.\text{VC}}{4000} - \frac{6.000}{6.000} = \frac{40}{5} \] \[\frac{1.000}{400} = \frac{600}{5} \] \[\frac{0.000}{400} \] \[Variable wet/	wit :	3,000	= 15	o/ uni	ŧ	b. 1
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a- Contrallable Cost-
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· Grennally all distect cost included D.M. D.L.& D.E.
Constant an argent with mountain and more and and appropriate
· Some of the Overhead Expenses one containly able
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TO THE RESERVE TO THE PARTY OF
b-Unconterplable Cost-
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- pristation to reduce the beities of a for moitable by
. In another world, cost which one not withen .
the contoral of management.
· Most of the tred cost our uncontended.
6. By Noumality
9 Sy Maymouth
a-Namal cost-
Nominal cost are those cost which are regular on
on lamely soft in permission and premised territory
condition. The Busiden of Normal Cost is townsfor
to customen It is added to cost of sale.
b- Abnogmal cost
religens see those cost which are surgular
con unusual, which are incurred only due to abnormal
situation of the operation. The Burden of this is not
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teamfer to customer. It is not added to cost	-0
of sale but etc charge to company costing PRL.	6
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To Ru Polaten del all all all all	<u> </u>
7- By Relationship with Accounting Powad	
	-6
a- Capital cost / Capital Expenditure -	-
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energies ant supplient of no smoon's realths about	No.
Capacity of the business. The benefit of Capital cost	4
is acquiring over the No. of period.	-6
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D- Revenue Expenditure Revenue cost-	(
pensiture incurred in order to maintained	4
The sould copacity of his and and and	T.
of repairs of Maintain of Asset . The benefits of	
Revenue cost vie consume in Lyray.	
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8- By Time	-
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a-Historical cost-	0
The cost which are ascentained after being incurred	•
one called tistopical cost. Such cost one available	
only when the peroduction of a particular thing	(
has already been done.	1
seem one in the second of the second of	0
b- Pre-determined cost-	6
Such cost alle estimated cost: le computed en advance.	(e
before the paroduction of a fauticular peroduct is	0
. teas moved to sind but no ends is the telete	
affecting the peroduction such as RM, Labour, DE etc.	-4
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7-	Rewind cost-
	enied cost one incurred on the basis of time
	h as Rent I salary etc.
	noduct cost one the cost which is necessary
	many" a peroduct, which period cost one
	no ne atten between sees took test man-
acu	ounting period. (many west the sima to expense thus.
	Vo period cost mana jayega)
	1 44
19	- For Managenial Decision
200.7	The second of th
0	Marginal cost
-1	Out of Pocket Cost
	Differential cost
	Opportunity cost
	Imputed / National cost
	Replacement cost
13	Avaidable cost / unavaidable cost
N	Sunk cost
_11_5	with with
	17th or
	17th Jan, 2022
	ayoinal Cost -
M	
	additional unit to Radam le la addition 1
EK	additional unit to Badane se to additional cost
EK	world had usko marginal cost thinge.
EK	
ER Inci Ma	usinal cost is total sum of all variable cost.
ER inci Ma	unied hogi usko monginal cost tilinge. uginal cost is statal sum of all variable cost. nonginal _ Disect + Disect + Disect + Variable
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2	a dissect payment of money that may as may
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not	be later reimbured from the third party.
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	making managerial decision.
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assets).
assets).
1- Avoidable and unavoidable Cost-
· Avoidable cost - are those cost which can be
elevinated it a positionlar peroduct an department
with which they are deretly related is discontinue.
Unovaidable cost - are those cost which cannot be
eliminated with particular discontinued of purduction.
Example - fixed cost - Rent.
and the second of
9-Bunk ract-
· Junk cost means the cost which continue to occur
with the same ant in each alternative course of
action and also continue to occur with the same
ant amount when there is no attenuative course of
action.
. Sunk Cost are that an entity has Incurred
Which it no longer Recover.
· Sunk cost is not relevant for decision making.
. Also known as Standed cost.
h- Oppositivity cost-
medie benefit to be work which would have been
ex sub true sustantesta test attenuative but due to
acceptance of offen we have to soose it.
cost is not only the Expense but it includes
the benefit to be lost which is known as oppositually
Cost.
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	rade of Costing
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1- Jel	costina -
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	ling to Requisiement and specification of customer.
· Eac	In Job may be different from other one.
· Pho	duction is only on specific and end theme is no
JIS 1	sue-determine favourction.
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2- Ra	toh Costina-
2- <u>Ro</u> -	toh costing- toh costing is a farm of job costing.
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Larite day
4- Process Costing-
It is a method of costing used mainly in many
Whele unit are continuously personne and
Dure and manife policipes.
Example - Stell.
Example - steel
5- Contagot costing-
. This neethood of costing used in construction manufacture
to work out the cost of contract undertaken
· contoact costing is actually similar to job, costing,
but the difference is one construction take several
months and year in completion to job costing each
job may be complete in shout pouled
The instance
6- Multible Costing. This method of costing is used for those company whose made than one costing method is apply. Example- Asseraft man!" > Perocess costing
> Tob Coeting
Bicycle > Perocess + Botch costing
7- Jaint Costing - send - mg tirledist - ithinkalle
Ashi company Jaha pan one Raw material dalane
se I se jayada output Nikal aye usme joint
costing leti hai.
Example - Courde Oil -> Petral
→ Kenosene
→ Diesel

Cost object
· cost object is a technical name for a product or
Service, a project, a department.
· At a Revooder Jewel, the cost object may be named
as 'cost centure', whereas at a sowest sever st
may be called as 'Cost unit'.
Cost centure are of two tubes -
9- Personal Cost centure-
Consists of a posision as a get of pesison.
il- Imposuenal cost Centare-
consists of a Jocation, a equipment, are a good of
equipment.
Cost Unit
· The ek Base hata jiske Base par hum cost ko Calculate
Kuta has.
-> Automobile - cost peu cau
→ Hotels - cost per sucom
> Cement - cost peu Bag
-> Electricity - Kildwatt per hour.
The bottom of the property of the state of t
Leave to the contraction to the bottom of the second
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10000 - 10000

T.	e following items are Not included in cost shoot
1-	Thome tax - Not Included in Cost Sheet.
ર-	Dividend to Shanehaldon.
3-	Ruemium on Redemption on Shave I debentuses.
4-	Capital Joss.
5-	Interest on Joan au debentures on Bank Interest
6-	Donation:
7-	Capital Expenditure.
8-	Discourt on Share and debentures.
<u>ð</u> -	Commission to Managing Disectasi-
10-	Weitten off goodnill and pavelininary Expenses.
11-	Resence fou Bad debts.
12-	tipose to noitoiréposepto no romosole me to reference.
	Show premium.
4	Interest on Capital.

17- Undernieutter commission (quarante dete hai	Shave
subscribe Karvane ke Ilye)	5. 2099
SEP 2 1 10 1 1 1 10 1 1 1 2 2 2 2 2 2 2 2 2	Tan, 2022
Found Of Cast Sheet	
2)11	Amount(3
Particulare	XXX
Direct Material	XXX
+ andea tubbar	***
+ Direct Expense	XXXX
Puime Cost that with a	XXX
+ factory overhead (work 0/4)	XXXX
Owness factory cost (work cost)	XXX
+ Opening stock of W.I.P	(XXX)
(-) Closing Stock of W. I.P (-) Sale Jok Scrupt Not Contain Cost (Total f cost)	
THE THOMAS COST (INTO T SOST)	
+ Office & Administration 014	XXX
(cust of many good) cost of perioduction	XXXX
+ Opening stock of finished goods	XXX
(-) Chosing stock of Ainsched goods	(xxx)
(choods ready for sale) cost of goods sold (coors)	XXXX
+ selling & Distorbution OIH	XXX
Cost of Sale (Total cost)	XXXX
+ Estimated Puofit	XXX
Sale	XXXXX
Transplace to the Black of the HID collows who has	1
MAGOLIO VIETE	The property of the second
	and the second second second second
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	Windship Control of Halling
Expenses Anduded in factory	OIH The Market of the Control of the
3	100 1 2 y 100 1 2 y 2 3
· Indistect Material	Armon Armon Arman
· Loose toole	(promise profé) - 2 histol
· Indistect Wages/Labour	tipydolad, trefoglidd
· factory Rent & Rates	Employed Legister
· Lighting & Heating (F)	Engly present of the 160
· Power and fuel (F)	. High 2 styleno2.
· Repail & maintainance (F)	
· Delawing office Expense	
· Reseason & Development (F)	
· Deputeriation In Pem.	
· Pactary Insulance	
· Work manager Salary.	
Expenses Anduded in Office & +	Adrumistration OIH
1	
· Rent & Ratu (0)	
· Salary (0)	
· Insurance (0)	
· Telephone & Postages	
· Perinting & Stationary	
. Depr on fuel. I any other Equipm	ient.
a Legal Expenses	
· Audit Jee	
· Bank charges.	

and the

Expenses Included in Sel	lina and Distribution OIH
	d
· Showeroom Rent	
· Salesman salary & com	ussion.
· Townsling Exp.	
modelrand < 289 ·	
· Advertisement	
· Postage (showwoom)	in the second of
· Collection Expenses	
· Cassinge outword	CONTRACT TO THE SECOND
· Deph on Delivery van.	(4) postanti z glikulekt
· Sample & gift.	The state of the state of the
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	. wenter common displayer
Lie Enterolation Life 1	while it labeled to be the

25 Jan, 2002
Cost Accounting Standards (CAS)
There are total 24 CAS.
CAS-1- Classification of Cost.
CAS-2- Capacity determined (ex entity ke pas kitni
capacity hai goods peroduce on senvice
hendered Karine Ke Lige)
CAS-3- Psieduction and operation overhead (determine
cost of goods produced).
CAS-4- Captive consumption. (edetermination of cost of
paraduction, determination of cost of Acquestion,
· determination of cost of goods supply,
· determination of cost of goods supply.)
CAS-5- Average cost of teransposistion. [determine ust
of toursettion)
CAS-6- Material cost (determine Material cost).
CAS-7- Employee cost / Labour cost (determine labour cost).
CAS-8- cost of Utility (determination of cost of peroduct
ou senusce)
CAS-9- Racking Material cost.
CAS-10- Dissect Expense.

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	- Harry Hally Comment
CAS-11- Administration 0/4.	·
CAS-12-Repair and Maintenance.	Latituano, il
CAS-13- Cost of Lequice Cost Centule.	ed and inte
CAS-14- Pollution Contral Cost.	gi - dane ii
CAS-15- Selling and disturbution Overhead	
CAS-16- Depueciation and Amoutisation.	tue militie
CAS-17- Interest and Pinancing Changes.	tea pung:
	an English
CAS-18- Research and Development cost	account acting
	10 8475-01
CAS-19- Joint Cost	
CAS-20- Royalty and Feehnical know-how	100
C772-200- Rayaury avai 100114000 10010	
CAS-21= Quality contact.	01 - 9800 0 - 2 4400 - 3 1971 - 4
CHS-31= Summer Control	El Carlo
A - a - St NA - w Local Lucal Control	
CAS-22- Manufacturing Control.	Carlo Lee HA
0	· III f . D f . WEII
CAS-23- Ovenbunden Remodal Cost.	
	tool total to
CAS-24- Theatment of Revenue In Cost	Statement.
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