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Cost Accounting: Theory and Practice

Bhabatosh Banerjee



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This well-established and widely adopted textbook, now in its 13th edition, continues to provide an in-depth and insightful analysis of the modern theories and practices of cost accounting. That the book has gone into its 13th edition is a testimony of its wide acceptance by the students, academics and professionals. Primarily intended for postgraduate and undergraduate students of commerce and management, the book will be of immense benefit to the students pursuing professional courses offered by the institute of chartered accountants of india (icai), institute of cost accountants of india (icai), institute of cost accountants of india (icai), institute of company secretaries of india (icsi) and those pursuing the chartered financial analyst (cfa) course. Now, in its 13th edition, the book has been thoroughly revised meeting the latest syllabus requirement of various courses. A new chapter on "strategic cost management" has been included which is a definite need of modern management to enhance the competitive advantage of the firm. Besides, many chapters have been overhauled and updated, especially the chapters covering basic concepts and terms, classification of costs and cost sheet, activity based costing, marginal costing, relevant cost analysis and management decisions, capital budgeting decisions and cost audit. The book also includes terminology published by cima, the cost standards recommended by icai and a wide array of illustrations, worked-out examples, mcqs and practice exercises.

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