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Accounting 14th Edition Answer: Cost accounting is the process of measuring, analyzing, and reporting financial and nonfinancial information related to the costs

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“Cost accounting is defined as the application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability. It includes the presentation of information derived therefore for the purposes of managerial decision making.

-Wheldon

Unit - 1 : Introduction to Cost Accounting

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Cost Accounting Answers. 4-1 Cost pool--a grouping of individual indirect cost items. Cost tracing--the assigning of direct costs to the chosen cost object. Cost allocation--the assigning of indirect costs to the chosen cost object. Cost-allocation base--a factor that links in a systematic way an indirect cost or group of indirect costs to cost objects.

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Get Free Answer Key Cost Accounting 14th Edition Edition 2-6 A cost driver is a variable, such as the level of activity or volume, that causally affects total costs over a given time span. A change in the cost driver results in a change in the level of total costs.

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