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input costs of each step of production as well as fixed costs, such as depreciation of

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Cost Accounting is a branch of accounting and has been developed due to limitations of financial accounting.

Financial accounting is primarily concerned with record keeping directed towards the

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Cost accounting is the process of recording, classifying, analyzing, summarizing, and allocating costs associated with a process, and then developing various courses of action to control the costs.

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Cost Accounting is the process of accounting for cost which begins with recording of income and expenditure and ends with the preparation of statistical data. It is the formal mechanism by means of which cost of products or services are ascertained and

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A significant part of cost accounting involves the unit cost of a manufacturer's products in order to report the cost of inventory on its balance sheet and the cost of goods sold on its income statement. This is achieved with techniques such as the allocation of manufacturing overhead costs and