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Cost accounting is a practice of cost control which is as follows:- (a) Cost accounting is a branch of systematic knowledge that is a discipline by itself. It consist its own principles, concepts and conventions which may vary from industry to industry. (b) Cost accounting is a science and arts both.

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Problems # 1: Ascertain Cost of Goods Sold
from the following figures: Purchases Rs.
5,000; Opening Stock Rs. 15,000; Closing
Stock Rs.7,000. Solution:

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knowledge that is a discipline by itself It
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Problem # 1: Haris and Usama started
business in partnership on 1 st January, 2019
without any agreement. Mr. Haris

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introduced capital Rs. 60,000 and Mr. Usama Rs. 40,000. On March 1 st, 2019 Mr. Usama advanced Rs. 20,000 by way of loan to the firm. The profit for the year ended 31 st, December 2019, was amounted to Rs, 18,000.. Required: Prepare Profit and Loss Appropriation Account at the end ...

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2.

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