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The applications are: 1. Cost Control 2. Profit Planning 3. Evaluation of Performance 4. Decision Making. Marginal Costing: Application # 1. Cost Control: Marginal costing divides the total cost into fixed and variable cost. Fixed cost can be controlled by the top management and that to a limited extent.

Top 4 Applications of Marginal Costing | Cost Accounting

Here we detail about the meaning, objectives, principles, objections against and evolution and development of cost accounting. Meaning: Cost accounting is the classifying, recording and appropriate allocation of expenditure for the determination of the costs of products or services, and for the presentation of suitably arranged data for purposes of control and guidance of management.

Cost Accounting: Meaning, Objectives, Principles and ...

Accountants must therefore actively consider whether the accounting treatments adopted are consistent with the accounting concepts and principles. In order to ensure application of the accounting concepts and principles, major accounting standard-setting bodies have incorporated them into their reporting frameworks such as the IASB Framework.

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