

Management Accounting 1 (MA1)

1. Cost units and cost classification
2. Management responsibility and performance measurement
3. Source document and coding
4. Accounting for material
5. Job and batch costing
6. Marginal and labour costing

Cost units and cost classification



A cost unit is a unit of product or service to which cost can be related.

→ NOTE: Not always a single element will be a cost unit it can also be sometimes a batch.

A cost unit can be made up of two parts these parts are known as **composite cost units**.

Management Accounting Ma1 Notes

G Orfield



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Management Accounting Ma1 Notes Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Management Accounting Ma1 Notes**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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