

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

Chao Zhang



Management Accounting Ma1 Notes:

Reviewing **Management Accounting Ma1 Notes**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Management Accounting Ma1 Notes**," an enthralling opus penned by a very acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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