



# SNS College of Technology

Coimbatore - 35



## 23BAT605 – FINANCIAL STATEMENT ANALYSIS Unit III – Costing to Cost Accounting

Topic: Guess?????



**Presented by**

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*Design Thinker*



Connect these Pictures....



Introduction to  
**Cost  
Accounting**





# Costing – COSTING

**RECORDING**  
**CLASSIFYING**  
**SUMMARISING**





# OBJECTIVES OF COST ACCOUNTING





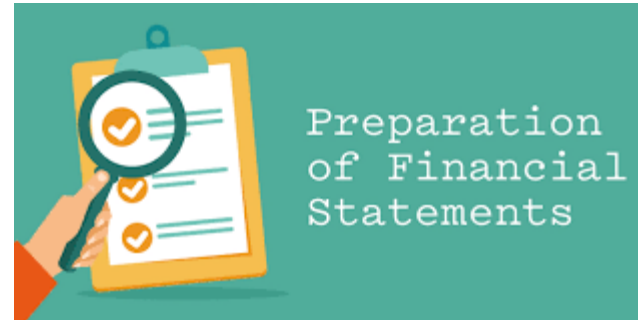
Contd.,





CONTD.,

Cost Price = 300  
Profit = 20%  
Sale Price = ?  
(Using Shortcut also)



## OPERATING POLICY





# Time for the assessment...



# MCQ

- What is the basic concept of cost concept?
  - A) Cost ascertainment.
  - B) Tax compliance.
  - C) Financial audit
  - D) Profit analysis







# Summary

- Costing Concepts





# References...



- <https://www.businessmanagementideas.com/cost-accounting/costing-meaning-aims-and-methods-cost-accounting/7265>
- <https://www.edupristine.com/blog/costing-methods>

*Thank  
you*





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