



SNS College of Technology

Coimbatore - 35



23BAT605 – FINANCIAL STATEMENT ANALYSIS Unit III – Introduction to Cost Accounting

Topic: Guess?????



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Design Thinker

1st Indian Institution to Implement Design Thinking Curriculum

Redesigning Common Mind and Business Towards Excellence



Connect these Pictures....

CLASSIFICATION





Basis of Cost Classification

Nature

Relation to Cost Centre

Functions

Behaviour

Management Decision Making

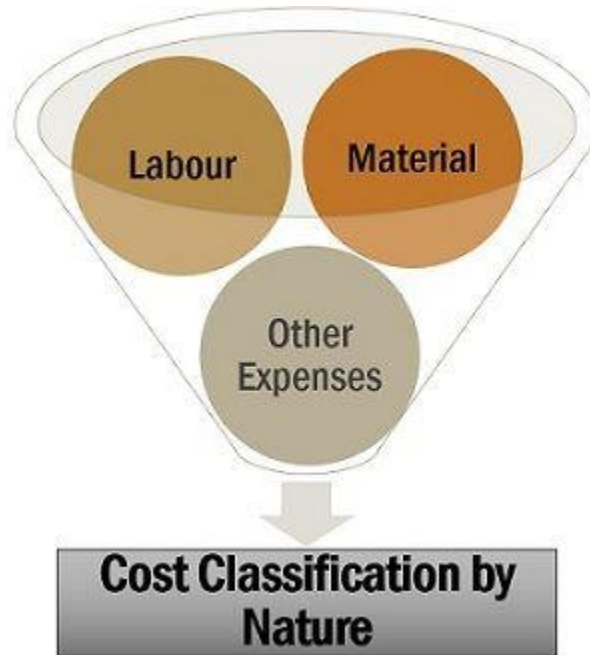
Production Process

Time



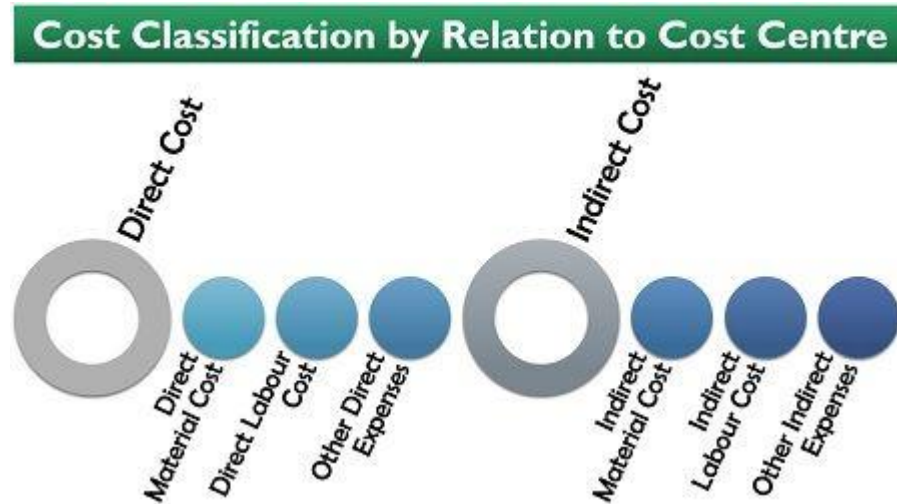


Classification by Nature





Cost Classification by Relation to Cost Centre



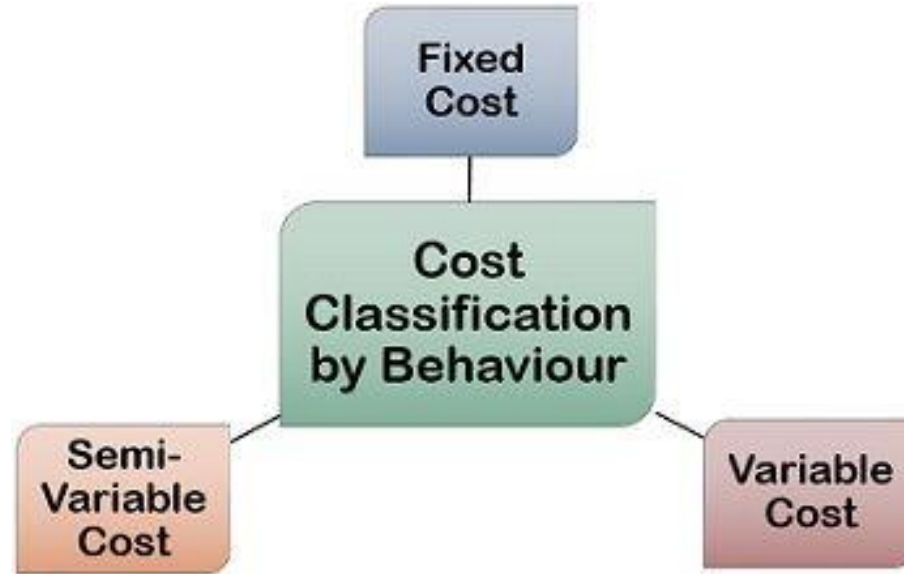


Cost Classification by Functions





Cost Classification by Behaviour





Cost Classification by Management Decision Making





Cost Classification by Production Process





Cost Classification by Time





Time for the assessment...



MCQ

Variable costs are costs that change regularly while fixed costs remain the same all the time.

- A) Yes
- B) No





Summary

- Classification of Cost





References...



- <https://theinvestorsbook.com/cost-classification.html>
- <https://slideplayer.com/slide/14810201/>



Thank
you





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