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Cost accounting is a practice of cost control which is as follows:-(a) Cost accounting is a branch of systematic knowledge that is a discipline by itself. It consist its own principles, concepts and conventions which may vary from industry to industry. (b) Cost accounting is a science and arts both.

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1) Management accounting is guided by generally accepted accounting principles. 1) 2) Managerial accounting and cost accounting both measure and report financial and non-financial information relating to the cost of acquiring or utilizing resources. 2) 3) Cost accounting provides information for both management and financial accounting. 3)

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