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Absorption Costing - How to calculate absorption rate (in HD!)Inventory Valuation FIFO /u0026 AVCO COST ACCOUNTING PART - 1 INTRODUCTION (DEFINITION / NATURE /u0026 SCOPE) TAMIL AAT Level 2 - Elements of Costing (ELCO) - Part 1 - LSBF Live Revision 2018
Activity Based Costing Part 2 - Management Accounting Absorption Costing | Method | Accounting | Formula |

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Elements of Cost in Cost Accounting. Again, these elements of cost are divided into two categories such as Direct Material and Indirect Material, Direct Labour and Indirect Labour, Direct Expenses and Indirect Expenses. All direct material, direct labour and direct expenses are added to get prime cost. Likewise all indirect material, indirect labour and indirect expenses are added to get overhead.

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