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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

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Solutions 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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