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MANAGEMENT ACCOUNTING - ACCA Study Material

Study Notes MANAGEMENT ACCOUNTING ACCA F2 Topics Contents Page No Cost Classification 01 Materials ; 09 Labour : 23 Overheads 35 Absorption and Marginal Costing : 40 F2 Management Accounting Page 8 of 147 : 4 Form the equation Total Cost = Total Fixed Cost + Total Variable cost : Total Cost =

ACCA Paper F2 Management Accounting

Fr ate re e ree a e ere ppr a r peae June 2011 Examinations Paper F2 a Contents 1ature and Purpose of Cost and Management Accounting The N 1 2 Cost Classification and Behaviour 5 3 Overhead Allocation, Apportionment and Absorption 13 4 The Management Accountants Profit Statement -

Absorption Costing 21 5 The Management Accountants Profit Statement - Marginal Costing 25

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