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Cost control By element • materials • labour • overheads. Cost accounts By relationship to cost units • direct • indirect. Budgeting, decision making By behaviour • fixed • variable • semi-variable • stepped. CBA focus Make sure you understand the different types of cost classification as this is a very common exam requirement.

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The AAT Elements of Costing Essentials Pack contains everything you need to study. It will help you understand the cost recording system within an organisation and provide information on actual and budgeted costs and income. Study Text, Exam Kit, Pocket Notes; Additional FREE resources through MyKaplan

### **Elements of Costing | AAT Foundation | Kaplan Publishing**

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### **Aat Elements Of Costing Pocket Notes Aat Pocket Notes ...**

AAT is a registered charity. No. 1050724. Elements of costing (ELCO) Question and answer book . October

2018 . 2 Questions . Question 1 If the total cost of 3,000 units is £6,750 and the total cost of 3,900 units is £8,775, which of the following best describes the way in which the cost behaves.

**Elements of costing (ELCO) Q&A book - AAT**

This set of flash cards touches on the main topics within the Elements of Costing unit at Foundation Certificate level. We outline the basic definitions of: fixed costs; variable costs; semi-variable costs; cost behaviour; overhead absorption; LIFO; FIFO; AVCO; Download your Elements of Costing (ELCO) flash cards here.

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**Elements Of Costing Pocket Notes - bitofnews.com**

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