

BASICS OF COST AUDIT

Date				
Page No.				

Verification, Scrutiny, checking

→ Definition and Meaning

- Cost audit is a audit of COST RECORDS
- Cost audit involves an examination of cost books, cost accounts, cost statements & subsidiary and prime documents with a view to satisfying the auditor that these represent true and fair view of the Cost of production.
- It is verification of the correctness of cost accounts and of the adherence to the cost accounting plan.
- Cost audit can also be termed as efficiency audit

ICAI • It is a system of audit introduced by Govt of India for the review, examination and appraisal of the cost accounting records and attendant information required to be maintained by the specific industries.

→ Relevance

- helps to ascertain whether an organisation's cost accounting records are so maintained as to give a true & fair view of cost of production, processing, manufacturing and mining of a product.
- It gives assistance to govt to formulate tariff & taxation policies.

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JG Myers



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The Top Books of the Year Strathmore Cpa Notes Pdf Sunetisyt The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Strathmore Cpa Notes Pdf Sunetisyt : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Strathmore Cpa Notes Pdf Sunetisyt : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papan, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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