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... - The following may be considered as the General **Principles** of Cost 1. Accounting: Α cost should be related to causes: Cost should related as closely possible to their causes so that cost will be shared only among the cost units that thorough pass the department of which the expenses are related. [School of Distance Education] Cost Accounting Page 7 2. A cost should be charged only ... COST ACCOUNTING -University of Calicut - The cost principle states that amounts in your accounting system should quantified, or measured, by using historical cost. For example, if you have a business and the business building, owns a building, according to the cost principle, shows up on your balance sheet at its historical cost: vou don't adjust the values in an accounting system for changes in a fair market value. Understanding the **Basic Principles** of Accounting - dummies -Global Management Accounting Principles: Improving decisions and building successful organisations 1 Global Management Accounting Principles© Effective management accounting: Improving decisions building successful organisations. CGMA is the widely held most management accounting designation in the world. It

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