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# Introduction to Cost & Management Accounting

## Overview of Cost and Management Accounting

**Cost and Management Accounting** are essential branches of accounting that focus on planning, controlling, and decision-making within an organization. While they are closely related, each serves distinct purposes and provides valuable insights into business operations.

### 1. Cost Accounting

Cost accounting involves the collection, analysis, and interpretation of cost data to determine the cost of products, services, or activities. The primary goal is to monitor and control costs to enhance efficiency and profitability.

#### Key Objectives:

- Ascertain the cost of production or services.
- Provide data for pricing decisions.
- Identify areas of cost reduction.
- Prepare cost reports for management use.

#### Core Concepts:

- **Cost Elements:** Direct materials, direct labor, and overhead.
- **Cost Classification:** Fixed, variable, semi-variable, and sunk costs.
- **Costing Methods:** Job costing, process costing, activity-based costing (ABC), etc.
- **Cost Control Tools:** Standard costing, variance analysis, and budgetary control.

### 2. Management Accounting

Management accounting focuses on providing financial and non-financial information to internal stakeholders, enabling informed decision-making. Unlike cost accounting, it takes a broader perspective, integrating financial data with operational insights.

#### Key Objectives:

- Assist in strategic planning and setting business objectives.
- Facilitate budgeting and forecasting.
- Enhance decision-making on investments, resource allocation, and performance evaluation.
- Monitor and evaluate organizational performance.

# Introduction To Management Accounting Pdf

**Mike Jess**



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it is very important to keep your axolotl s water cool axolotls are most comfortable kept in water between 15 20 c 60 68 f temperatures higher than 20 c 68 f will quickly lead to stress and the development of disease

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one axolotl should live in a 15 gallons if you add another axolotl you should increase this tank size by 10 gallons for each individual added tank floor space is more important than height so a 15 gallon long fish tank is better than a tall one water temperature should remain between 60

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the axolotl is carnivorous consuming small prey such as mollusks worms insects other arthropods and small fish in the wild axolotls locate food by smell and will snap at any potential meal sucking the food into their stomachs with vacuum force use as a model organism

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jan 5 2021 put the axolotl in the container and cover it with a towel to keep light out once you put your axie in the fridge change the water every day take old water out and replace it with refrigerated dechlorinated water keep the axolotl in the refrigerator until it recovers

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web lain hal pada putaran rendah motor listrik bisa menghasilkan torsi besar dan bekerja dengan efisiensi tinggi karena itulah mobil hybrid menggunakan listrik untuk memutar motor listrik yang disimpan di baterai untuk menjalankan pada saat

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web torsi pada motor dapat ditentukan dengan rumus umum yaitu  $t_p$  atau  $t_p \cdot n$  60  $t$  torsi motor  $n$   $m$   $p$  daya motor  $w$   $att$   $n$  jumlah putaran motor  $rp$   $m$  terdapat 3 macam daya yaitu daya celah udara  $p_{12}$  daya rotor  $p_2$  dan daya keluaran  $p_o$  oleh karena itu torsi pada motor induksi 3 fasa dibedakan menjadi torsi

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web rumus di atas digunakan untuk mencari daya input suatu motor listrik sedangkan daya output motor listrik dapat dicari dengan menggunakan rumus yaitu  $p_{out} = 0.1047 \cdot n \cdot m \cdot watt^2$  dimana  $p_{out}$  daya output motor  $watt$   $n$  kecepatan  $rpm$   $m$  torsi  $n$   $m$  faktor daya  $cos$

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web dan menariknya kita juga dapat memperhitungkan putaran rotor per menit  $rpm$  pada sebuah dinamo motor listrik dengan menggunakan rumus berikut ini  $rpm = f \cdot x \cdot 120$   $p$  keterangan

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