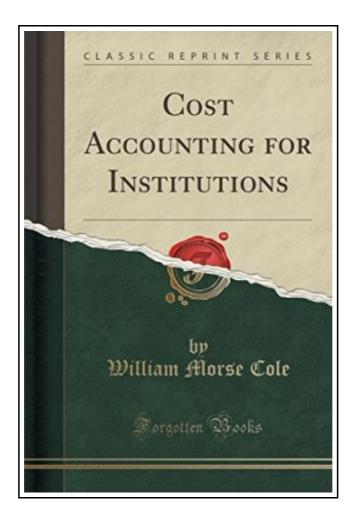
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COST ACCOUNTING FOR INSTITUTIONS (CLASSIC REPRINT)



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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English Brand New Book ***** Print on Demand *****. Excerpt from Cost Accounting for Institutions The first fact to realize with regard to a plan of cost accounting is that no a priori determination of exact methods can be made for any establishment. No two establishments are alike in all details, and a perfect plan for cost accounting in one will fail of perfect fitness in any other. Certain principles are fundamental, however, and may be indicated in a general plan. Discussion of these general principles unattached to a specific organization, on the other hand, would hardly be quite serviceable, for the principles so discussed would lack concreteness and definiteness to readers not already familiar with the application of such principles to specific cases. In this book effort has been made to discuss general principles and to apply them for illustration in certain specific types of institution usually the most complicated type likely to be found in most communities. Yet the application here indicated may not fit exactly any particular institution even of that type, for certain assumptions must be made in the distribution of costs, and not all of these particular assumptions may hold valid in a particular case; but the author hopes that the careful and intelligent reader will be able to adjust the accounting plan here outlined to any particular circumstances of his need. The plan outlined will appear to most persons extremely complicated and abounding in red tape. As expounded here, the plan undoubtedly is so; but many plans are much more simple in operation than in theory. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at This book is a reproduction of an...

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