

# Analysing Costs And Revenues Tutorial Aat Accounting Level 3 Diploma In Accounting

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### Analysing Costs And Revenues Tutorial

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### **7 Marginal and absorption costing**

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1 However in accounting, accountants focus on explicit revenues and costs, or quantifiable revenues and cost that enter into the "books" In terms of revenue, there is no difference However, the difference arises when we think of costs...

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- Therefore, earned revenues may include sales on credit for which the company has yet to receive cash and expenses may include bills the company has not yet paid (Slide 7) Cost of Goods Sold: • Includes all expenses directly related to making and storing a company's goods • Examples: raw materials, warehousing, direct labor costs

### **CIMA P2 Course Notes Chapter 1 Relevant costs and decision ...**

Opportunity costs Opportunity cost is the benefit sacrificed (lost contribution) by choosing one decision over another Example - A company has a production line for a Product Revenues are £8 per product, costs of labour £3 and costs ...

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