



endorsed for



LCCI COST ACCOUNTING LEVEL 2

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Contents

Introduction vii

- 1 Introduction to cost accounting 1**
 - 1.1 The meaning and purpose of cost accounting in business 1
 - 1.2 The relationship between cost, management and financial accounting 5
 - 1.3 Costs for different purposes 6
 - 1.4 Classification of costs by element, function and behaviour 8
 - 1.5 Fixed and variable costs 9
 - 1.6 Direct costs, indirect costs and prime costs 14
 - 1.7 Classification of costs into cost centres and cost units 15
 - 1.8 The control of costs 16
 - 1.9 Account codes 17
 - 1.10 Cost coding 17
 - 1.11 The purpose of the main documents used to record costs 19
 - Questions 24

- 2 Accounting for materials, labour and overheads 31**
 - 2.1 Material costs 32
 - 2.2 Labour costs 42
 - 2.3 Overhead costs 51
 - Questions 55

- 3 Methods of costing 61**
 - 3.1 Job and batch costing 61
 - 3.2 Pricing decisions 64
 - 3.3 Marginal costing 66
 - 3.4 Break-even analysis 68
 - 3.5 Using break-even analysis 69
 - Questions 73

- 4 Introduction to budgeting and standard costing 85**
 - 4.1 The role of budgeting in financial planning and control 85
 - 4.2 Strategic plans 86
 - 4.3 Standard costing and variances 90
 - Questions 100

- 5 Working capital management 103**
 - 5.1 What is working capital? 103
 - 5.2 Managing working capital 104
 - 5.3 The scale of working capital 105

Contents

- 5.4 The need for cash budgets 106
- 5.5 Timing of cash receipts and payments 108
- 5.6 Advantages of cash budgets 109
- 5.7 Profits and shortages of cash funds 110
- Questions 112

6 Decision making 115

- 6.1 Purpose of capital investment appraisal 115
- 6.2 Methods of calculation 118
- Questions 123

7 Introduction to management information systems 127

- 7.1 Information needs of a business 127
- 7.2 Internal and external information sources 128
- 7.3 Computerised accounting systems 130
- 7.4 Data and information security 131
- Questions 135

Appendix 1: Glossary of International Accounting Standards terminology 137

Appendix 2: Answers 139

Publisher acknowledgements 163

Index 167

Introduction

Welcome to the Student Textbook for the Pearson LCCI Level 2 Certificate in Cost Accounting (ASE20094). This textbook has been designed to support you in your LCCI studies and offers coverage of the LCCI specification content.

This textbook is divided into chapters, listed in the order of the specification content. Each chapter deals with an important section of content, with links to the specification listed on the first page.

Each chapter contains the following features:

- **Learning objectives** – these summarise the knowledge, understanding and skills that you are expected to gain from this chapter.
- **Examples** – these help show you how to apply the theory to practice, and how to perform the relevant calculations.
- **Tips** – these suggest ways of studying and applying the content to help improve your understanding of the course.
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- **Chapter summary** – this section summarises the key points, in terms of knowledge, understanding and skills that you should have learnt from each chapter. If there are any points which you have not learned, it is recommended that you go back to that relevant section of the chapter to consolidate your understanding.
- **Questions** – these apply to key areas of content in the specification, and help you understand individual and general concepts covered in the chapter. (The answers are contained in the back of the book, but we recommend you attempt the questions first before looking at the answer.)

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