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### Elements of costing (ELCO) Q&A book - AAT

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1.1 INTRODUCTION Accounting is a system meant for measuring business activities, processing of information into reports and making the findings available to decision-makers. The documents, which communicate these findings about the performance of an organisation in monetary terms, are called financial statements.

### INTRODUCTION TO ACCOUNTING

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### AAT Level 2 Elements of Costing Part 1

1) Identify the high and low outputs and associated costs (period with highest activity level and lowest activity level) 2) Deduct lowest output/cost from highest output/cost. ((Oh/Ch)-(O/CI)) 3)Variable cost/unit = ((Ch-CI)/(Oh-OI)) 4) Determine fixed cost by substituting variable cost/unit at the high or low activity level.

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### Books by Aubrey Penning (Author of Introduction to Costing ...

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This is a walkthrough of BPP's elements of costing practice assessment number 2. The key thing is to see the workings and approach which will carry you through the exam (and also create a ...

### Elements of Costing BPP Task 2 Full Walkthrough

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