

Financial & Cost Accounting

No.	Basis	Financial Accounting	Cost Accounting
1.	Objective	Financial performance and position	Ascertain cost and cost control
2.	Costs and profits	Shows overall costs and profit / loss	Shows details for each product, process, job, contract, etc
3.	Control / Report	Emphasis on reporting	Emphasis on control and reporting
4.	Decision making	Limited use	Designed for decision making
5.	Responsibility	Does not fix responsibility	Can effectively fix responsibility
6.	Time frame	Focus on historical data	Focus on present and future
7.	Type of reports	General reports like P&L Account, Balance Sheet, Cash Flow Statement	Can generate special reports and analysis
8.	Legal need	Statutory requirement	Voluntary, except for some cases
9.	Transactions	Records external transactions	Records internal and external transactions
10.	Reader	Everybody	Internal management
11.	Formats	Standard, as per law	Tailor made
12.	Access	Everybody, except for some	Very limited access
13.	Unit of value	Monetary	Monetary and physical

Financial And Cost Accounting

**Anthony Herbert Taylor, Harold
Shearing**



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