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Annual cost of carrying inventory (including interest) - 10% of cost . Solution: Problem 1(a): A manufacturer uses 75,000 units of a particular material per year. The material cost is Rs. 1-50 per unit and the carrying cost is estimated to be 25% p.a. of average inventory cost. The cost of placing an order is Rs. 18.

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### Chapter 1

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1.4 Nature Cost accounting is a practice of cost control which is as follows:-(a) Cost accounting is a branch of systematic knowledge that is a discipline by itself. It consists its own principles, concepts and conventions which may vary from industry to industry. (b) Cost accounting is a science and arts both.

### Unit - 1 : Introduction to Cost Accounting

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### [Solved] Chapter 1, Problem 1-29 - Horngren's Cost ...

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