

Basic Costing

Mapping of your evidence to outcomes and criteria

Title (and reference number)		Basic Principles of Costing (K)			
Level 2					
Learning outcomes – learners will:		Assessment criteria – learners can:		Your evidence*	Assessor (tick)
1	Demonstrate an understanding of the cost recording system within an organisation	1.1	Explain the nature of the organisation's business transactions in relation to its accounting systems		
		1.2	Explain the purpose and structure of a costing system within an organisation		
		1.3	Describe the relationships between the costing and accounting systems within the organisation		
		1.4	Identify sources of income and expenditure information for historic, current and forecast periods		
2	Recognise the component parts of a cost recording system and how this operates	2.1	Identify materials, labour and expenses and explain how they are classified and recorded		
		2.2	Explain fixed, variable and semi variable overheads		
		2.3	Identify types of cost and profit centres		
		2.4	Explain different methods of coding data		
		2.5	Identify different types of stock • Raw materials • Part-finished goods (work in progress) • Finished goods		

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Yi-Tong Ma



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The Top Books of the Year Aat Icas Mapping Document The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have enthralled audiences this year. Aat Icas Mapping Document : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Aat Icas Mapping Document : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you wondering until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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