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The AAT Elements of Costing Study Text introduces the cost recording system within an organisation and provides information on actual and budgeted costs and income.

Elements of Costing | AAT Foundation | Kaplan Publishing

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Elements of costing (ELCO) Q&A book

Basic Costing Wise Guide (AAT Accounting - Level 2 Certificate in Accounting) By Kaplan Publishing Basic Costing - Combined Text and Workbook: Level 2 Certificate in Accounting (Aat Study Testworkbooks) Currently unavailable.

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Luckily for AAT Students we start to cover this in Level 2, Introduction to Costing, where we compare the three main types of inventory valuation, First in First Out (FIFO), Last in First Out (LIFO) and, Average Costing (AVCO). It's fairly straightforward to visualise these valuation methods although each one has its advantages and disadvantages.

Level 2 exam tips: Introduction to costing - AAT Comment

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Managerial and Cost Accounting

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