

# **Intermediate Course**

## **Study Material**

### **(Modules 1 to 2)**

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**Paper : 3**

# **Cost and Management Accounting**

**Module – 2**



**BOARD OF STUDIES**  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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Revised Edition : September, 2021

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Committee/ : Board of Studies

Department

ISBN No. :

Price (All Modules) : ₹ (For All Modules)

Published by : The Publication Department on behalf of The Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi 110 002, India.

Printed by :

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