



Across

- 1** Contains supporting detail for a general ledger account (10,6)
- 5** A system for assigning costs to products or services that differ in the amount of materials, labor, and overhead required (3,7)
- 8** A system for assigning costs to a large number of identical units that typically pass through a series of uniform steps (7,7)
- 9** Lists the number and cost of all units used and received and the balance currently in stock; a separate record is maintained for each type of raw material kept in stock

(3,9,6)

- 12** Quantities are not typically pre-listed on this document (9,6)
- 13** Bill from a supplier (7)
- 15** The account Manufacturing Overhead must be _____ at the end of the period (6)
- 16** Wages paid to workers who assemble a product (6,5)
- 17** A Materials _____ authorizes specific materials to be transferred from raw materials inventory to production (10)
- 18** A list of all of the raw materials needed to manufacture a job (4,2,9)

- 19** A document indicating the quantity and types of inventory that will be manufactured during a specified time frame (10,8)

Down

- 2** This account is debited when a company makes a sale on account (8,10)
- 3** Manufacturing overhead is _____ when indirect costs are allocated to it (8)
- 4** How a transaction is recorded in the general ledger (7,5)
- 6** Manufacturing overhead is _____ when the amount allocated to jobs is less than the amount actually incurred (14)
- 7** The primary factor that causes a cost (4,6)
- 8** A document authorizing the purchase of specific raw materials from a specific supplier (8,5)
- 10** Indirect factory costs incurred when producing a product (abbreviation) (3)
- 11** Manufacturing overhead is _____ when the amount allocated to jobs is more than the amount actually incurred (13)
- 14** The process of shifting overhead costs to cost objects (10)