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| Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Managerial Accounting

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  | 1  G |  | 2  M | E | R | C | H | A | N | D | I | S | I | N | G | C | O | M | P | A | N | I | E | S |
|  |  |  |  |  |  | E |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 3  M | A | N | U | F | A | 4  C | T | U | R | I | N | G | O | V | E | R | H | E | A | D |  |  |  |  |  |
|  |  |  |  |  |  | E |  |  |  | O |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 5  M |  |  |  | R |  |  |  | N |  |  |  |  |  |  |  |  |  |  | 6  I |  |  |  |  |  |  |  |  |
|  |  | A |  |  |  | A |  |  |  | T |  |  |  |  | 7  M |  |  |  |  |  | N |  |  |  |  |  |  |  | 8  O |
| 9  D | I | R | E | C | T | L | A | B | O | R |  |  |  |  | A |  |  |  | 10  D |  | D |  |  |  |  |  | 11  I |  | P |
|  |  | K |  |  |  | & |  |  |  | O |  |  | 12  D |  | N |  |  |  | I |  | I |  |  |  |  |  | R |  | P |
|  |  | E |  | 13  M |  | A |  |  |  | L |  |  | I |  | A |  |  |  | R |  | R |  |  |  |  |  | R |  | O |
| 14  I |  | T |  | A |  | D |  |  |  | L |  |  | R |  | G |  | 15  P |  | E |  | E |  | 16  R |  |  |  | E |  | R |
| M |  | I |  | N |  | M |  |  |  | I |  |  | E |  | E |  | R |  | C |  | C |  | E |  |  |  | L |  | T |
| P |  | N |  | U |  | I |  |  |  | N |  |  | C |  | R |  | I |  | T |  | T |  | L |  | 17  S |  | E |  | U |
| L |  | G |  | F |  | N |  |  |  | G |  |  | T |  | I |  | M |  | C |  | C |  | E |  | E |  | V |  | N |
| E |  | E |  | A |  | I |  |  |  |  |  |  | M |  | A |  | E |  | O |  | O |  | V |  | R |  | A |  | I |
| M |  | X |  | C |  | S |  |  | 18  V | A | R | I | A | B | L | E | C | O | S | T | S |  | A |  | V |  | N |  | T |
| E |  | P |  | T |  | T |  | 19  C |  |  |  |  | T |  | A |  | O |  | T |  | T |  | N |  | I |  | T |  | Y |
| N |  | E |  | U |  | R |  | O |  | 20  F | I | X | E | D | C | O | S | T | S |  | S |  | T |  | C |  | C |  | C |
| T |  | N |  | R |  | A |  | S |  |  |  |  | R |  | C |  | T |  |  |  |  |  | C |  | E |  | O |  | O |
| I |  | S |  | I |  | T |  | T |  |  |  |  | I |  | O |  | S |  | 21  P | E | R | I | O | D | C | O | S | T | S |
| N |  | E |  | N |  | I |  | O |  |  |  |  | A |  | U |  |  |  |  |  |  |  | S |  | O |  | T |  | T |
| G |  | S |  | G |  | V |  | B |  |  |  | 22  P | L | A | N | N | I | N | G |  |  |  | T |  | M |  | S |  |  |
|  |  |  |  | C |  | E |  | J |  |  |  |  | S |  | T |  |  |  |  |  |  |  | S |  | P |  |  |  |  |
|  |  |  |  | O |  | E |  | E |  |  |  |  |  |  | I |  |  |  |  |  |  |  |  |  | A |  |  |  |  |
|  |  |  |  | S |  | X |  | C |  |  | 23  F | I | N | A | N | C | I | A | L | A | C | C | O | U | N | T | I | N | G |
|  |  |  |  | T |  | P |  | T |  |  |  |  |  |  | G |  |  |  |  |  |  |  |  |  | I |  |  |  |  |
|  |  |  |  | S |  | E |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | E |  |  |  |  |
|  |  |  |  |  |  | N |  | 24  M | A | N | U | F | A | C | T | U | R | I | N | G | F | I | R | M | S |  |  |  |  |
|  |  |  |  |  |  | S |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  | 25  S | U | S | T | A | I | N | A | B | I | L | I | T | Y | A | C | C | O | U | N | T | I | N | G |  |  |

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| **Across**  **2.** Sell goods that manufacturers produce  **3.** Includes all manufacturing costs other than direct materials and direct labor incurred to produce a physical product  **9.** Refers to the "hands on" labor that can be directly and conveniently traced to the product  **18.** Costs that change, in total, in direct proportion to changes in activity levels  **20.** The costs that stay the same, in total, regardless of activity level  **21.** Period expenses because they are expensed during the period incurred  **22.** The future oriented part of the management cycle  **23.** Information that is aimed at external users  **24.** Purchase raw materials from suppliers and convert them into finished products  **25.** Is an emerging area of accounting that is aimed at providing managers with a broader set of information to meet the needs of multiple stakeholders | **Down**  **1.** Are associated with running the overall business  **4.** Final step in the management process  **5.** Are incurred to get the final products to the customer  **6.** Costs that cannot be traced to the cost object  **7.** Information that is aimed at internal users  **8.** The cost of NOT doing something  **10.** Costs that can be directly and reasonably traced to the cost object  **11.** A cost that does not have the potential to influence a decision  **12.** Includes the major material inputs that can be directly and conveniently traced to each unit of the product  **13.** Represent all the costs associated with producing or manufacturing a physical product  **14.** Putting a plan into action  **15.** Direct materials + Direct labor=  **16.** A cost that has the potential to influence a decision  **17.** Provide a service to customers or clients  **19.** Any item we want to know the cost of |