

Manufacture (Producing) Costs – Study Guide
Accounting 101 & 102 – 2nd Edition

Manufacturing Cost Flows

What costs are used for the most common manufacturing accounting system?

What are the three categories of manufacturing costs?

Manufacturing Costs and the Manufacturing Flow

What are the primary (raw) costs?

What percentage of manufacturing cost is represented by the raw costs of production? (percentage)

_____ percent

Do manufacturing costs represent either _____ or indirect costs? _____

Manufacturing _____ flow from the _____ to the _____

What is the purpose of the cost bridge?

The purpose of the bridge for the cost bridge flow through the _____ and the primary category _____
costs to the cost bridge flow through the _____

Voltaic Cells Study Guide

Donald W. Shive



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