

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

Manufacturing Cost Flows Description

What costs do you see in the direct materials/working inventory account?

Direct materials purchased and quantities used

Manufacturing Cost Flows Description

What costs do you see in the work in process?

What happens to the work in process account when you start a production period?

Debit

Direct materials used, direct labor costs

Overhead costs

Manufacturing Overhead Costs from the _____ the _____

What is the purpose of the cost bridge?

The purpose of the cost bridge is to show the flow of costs from the _____ and the production department

into the work in process from the _____

Voltaic Cells Study Guide

ML Morrison



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