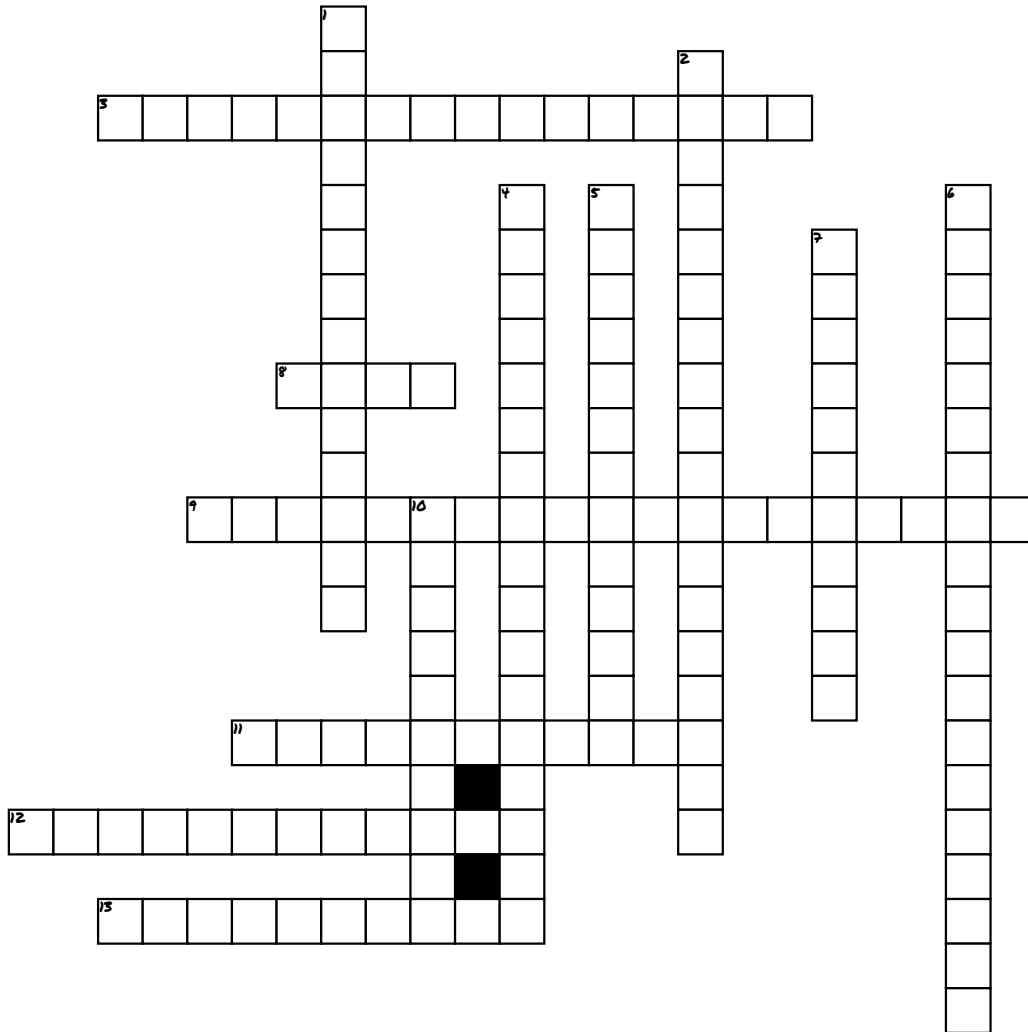


Name: _____

COST CONCEPTS



ACROSS

- 3. COSTS INCURRED DURING THE MANUFACTURING PROCESS, NOT INCLUDING THE COSTS OF DIRECT LABOUR AND DIRECT MATERIALS
- 8. THE MONETARY VALUE NEEDED TO MANUFACTURE A PRODUCT OR TO RENDER A SERVICE.
- 9. THE COSTS OF ALL RAW MATERIAL AND PARTS USED IN THE PRODUCTION PROCESS AND THUS FORMS PART OF THE FINAL PRODUCT
- 11. COSTS THAT CAN BE DIRECTLY LINKED TO SPECIFIC PRODUCTS, THE PRODUCTION PROCESS OR A SECTION.

- 12. DIRECT MATERIAL + DIRECT LABOUR
- 13. SECTION OF THE TOTAL COSTS THAT REMAIN THE SAME REGARDLESS OF THE AMOUNT OF PRODUCTS PRODUCED

DOWN

- 1. THESE ARE PARTIALLY COMPLETED GOODS THAT ARE NO LONGER PART OF RAW MATERIALS AND NOT YET A FINISHED PRODUCT
- 2. PRIMARY + OVERHEADS
- 4. THE REMUNERATION PAID TO EMPLOYEES WHO ARE DIRECTLY INVOLVED IN THE MANUFACTURING OF A PRODUCT

5. THE PART OF THE TOTAL COSTS THAT CHANGE AS THE AMOUNT OF PRODUCTS PRODUCED CHANGES.

6. THE REMUNERATION PAID TO EMPLOYEES WHO ARE NOT DIRECTLY INVOLVED IN THE MANUFACTURING OF A PRODUCT.

7. THE TOTAL AMOUNT PAID TO WORKERS WHO ARE DIRECTLY OR INDIRECTLY INVOLVED IN THE MANUFACTURING OF PRODUCTS - WORKER CONTRIBUTIONS ARE ALSO INCLUDED.

10. FIXED COSTS + VARIABLE COSTS

WORD BANK

- | | | | |
|---------------------|---------------------|------------------|-----------------------|
| TOTAL COSTS | FACTORY OVERHEADS | WORK-IN-PROGRESS | INDIRECT LABOUR COSTS |
| DIRECT COSTS | PRIMARY COSTS | VARIABLE COSTS | DIRECT MATERIAL COSTS |
| DIRECT LABOUR COSTS | MANUFACTURING COSTS | FIXED COSTS | COST |
| LABOUR COSTS | | | |