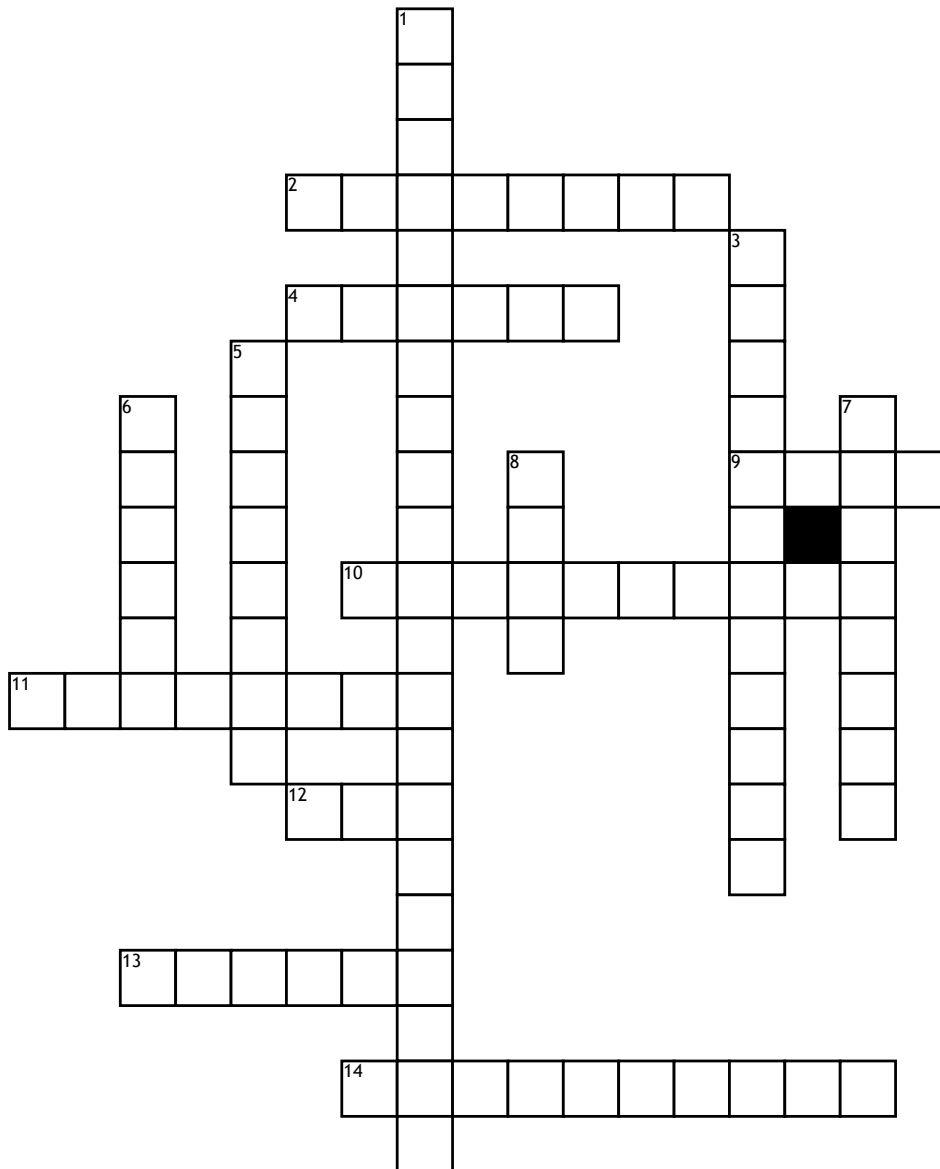


Costing



Across

2. The process of attempting to identify causes of change
4. A financial plan adjusted according to the level of activity achieved
9. The rate at which overheads are charged to cost units
10. A method of costing that involves charging all overheads to cost units

11. The difference between budgeted and actual

12. A costing method that involves charging overheads to the activities that generate the cost

13. A financial plan

14. A point or area within the business where costs are incurred and recorded

Down

1. Investigating variances only if they are exceptional

3. The process by which shared overheads are divided between cost centres

5. The cost of raising output by one extra unit

6. A specific action that results in a cost being incurred

7. A planned or target cost of production

8. A range of costs that are linked to a specific activity