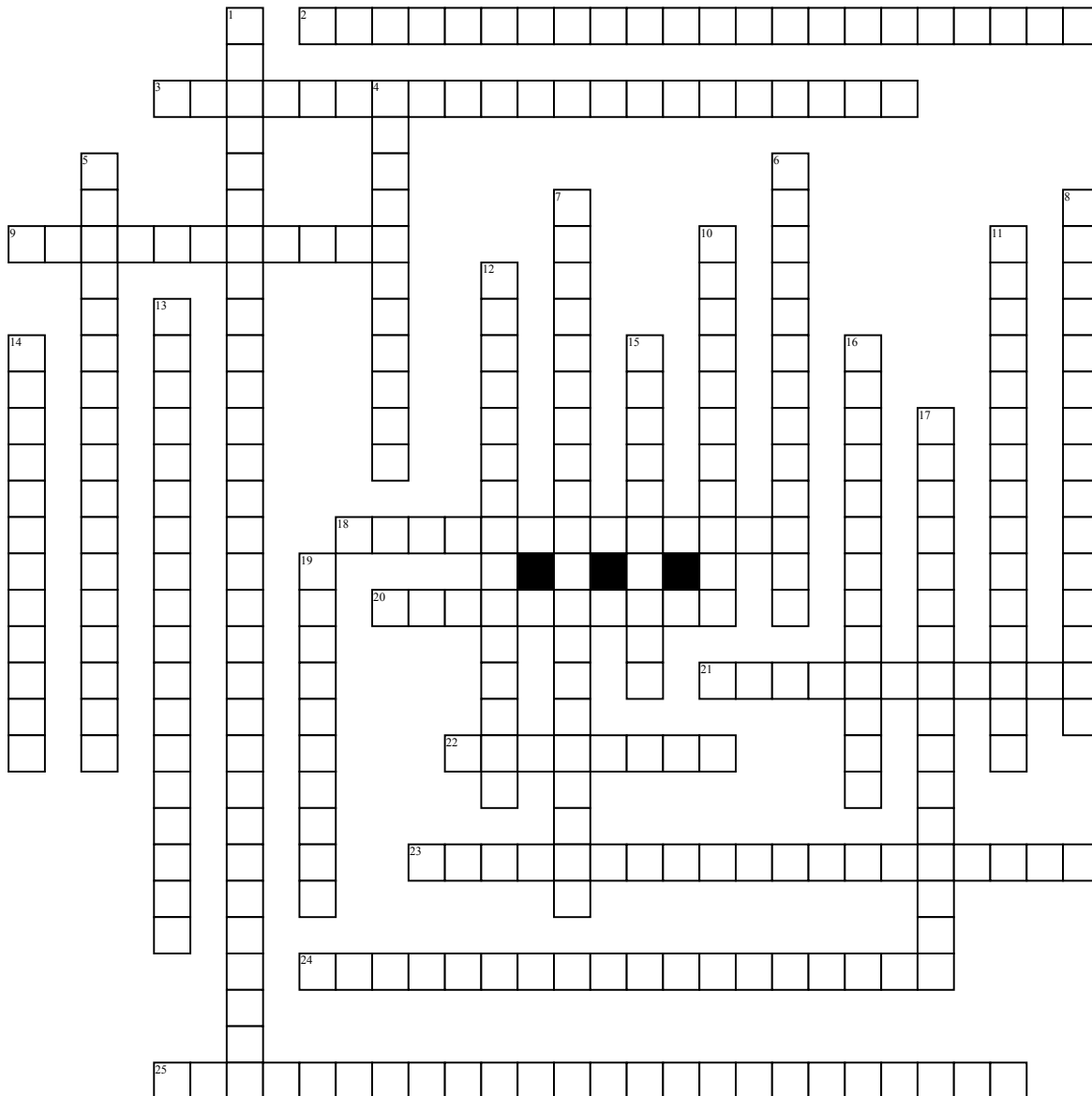


Managerial Accounting



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