

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

**Manufacturing Cost Flows Description**

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

What are indirect materials and indirect labor?

**Manufacturing Cost Flows Description**

What are indirect materials (working) cost?

What journal entry is recorded for an administrative office and staff at production? (indirect materials)

\_\_\_\_\_

In administrative office indirect materials journal \_\_\_\_\_ and indirect labor journal \_\_\_\_\_

Manufacture journal flow from the \_\_\_\_\_ to the \_\_\_\_\_

What is the purpose of the cost bridge?

The purpose of a journal for the cost bridge flow through the \_\_\_\_\_ and the primary ledger

\_\_\_\_\_ and the cost bridge flow through the \_\_\_\_\_

# Voltaic Cells Study Guide

**CL Gary**



## **Voltaic Cells Study Guide:**

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