

Manufacture (Producing) Costs – Study Module
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-progress?

Costs transferred in from previous period, plus costs of production (material, labor, overhead)

to manufacturing overhead cost accumulation account (debit) _____ and overhead account (credit) _____

Manufacturing Overhead Costs From the _____ the _____

What is the purpose of the cost bridge?

The responsibility of managers for the cost bridge flows through the _____ and the primary manager

_____ the cost bridge flow through the _____

Voltaic Cells Study Guide

James E. Brady, John R. Holum



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