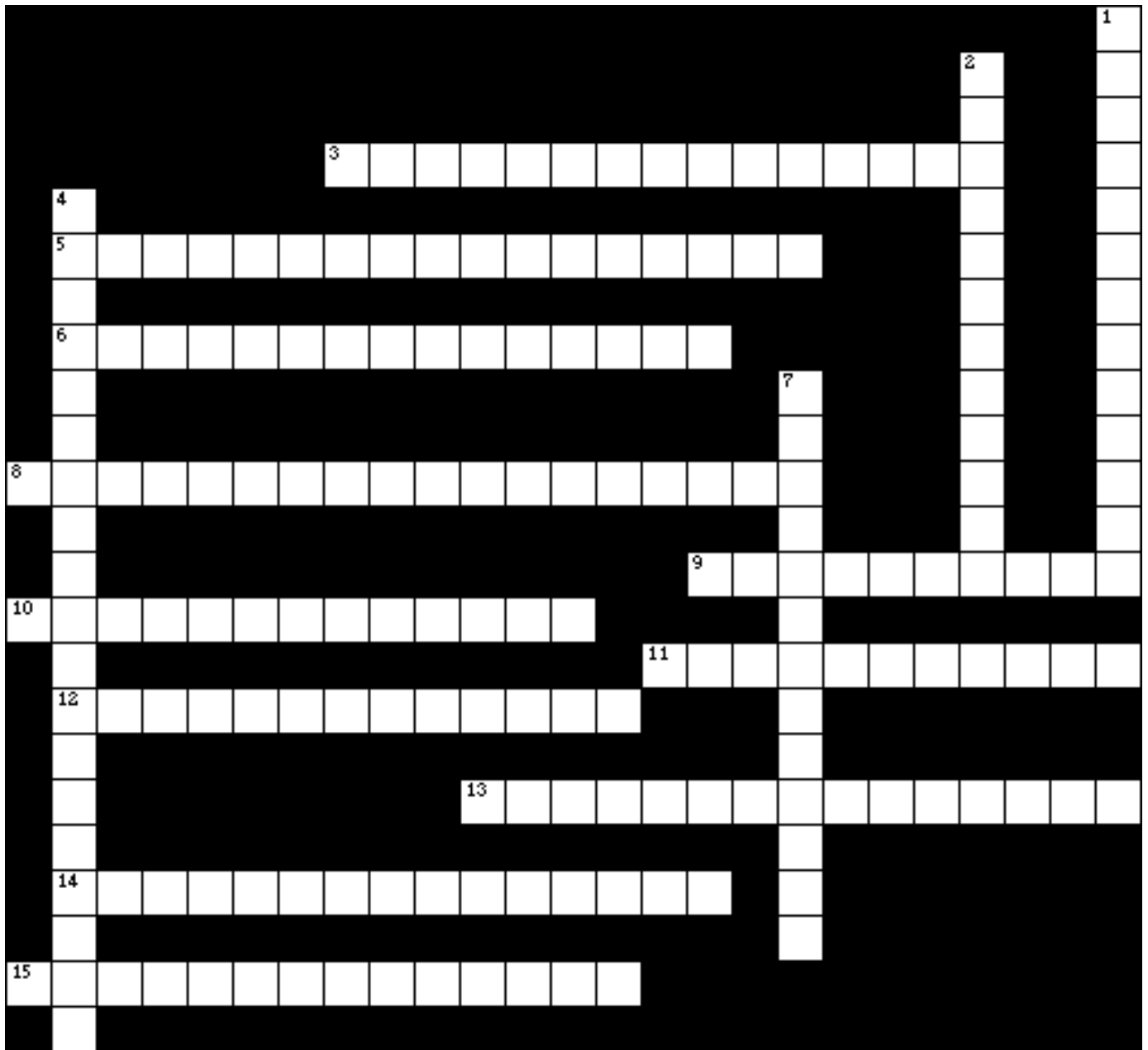


Accounting Crossword Puzzle: Advanced Course, Chapters 18-20



(Spaces between words and hyphens and punctuation marks should not be entered in this crossword puzzle.)

Across

- 3 All product manufacturing expense except direct materials and direct labor
- 5 Materials used in a product with insignificant value
- 6 Operating expense not identifiable with a specific department
- 8 Department revenue less cost of merchandise sold and direct expenses
- 9 All cost sheets for products being manufactured
- 10 Products started but not yet completed
- 11 Sales of factory workers who make a product
- 12 Operating expense chargeable to a specific department

- 13 Factory overhead recorded on cost sheets

- 14 Significant materials in a product

- 15 Accounting that assigns control to a specific manager

Down

- 1 Salaries of factory workers who are not actually making products
- 2 Applied factory overhead less than actual
- 4 Ledger containing records of all finished goods on hand
- 7 Completely-manufactured products