

Across

5. Any factor that causes a change in the cost of an activity or output.
6. Collecting data from various sources, such as the general ledger, sub-ledgers, budgets, and statistical information. Data can then be used to analyze, summarize, and evaluate cost data, so that management can make the best possible decisions for price updates, budgets, cost control, and so on.
7. Outflow or other using up of resources or incurring liabilities (or a combination of both), the benefits from which apply to an entity's operations for the current accounting period, but do not extend to future periods.
8. The cost of a selected unit of a good or service. Examples include dollar cost per ton, machine hour, labor hour, or department hour.
12. An activity that is judged to contribute to customer value or satisfy an nal need.
13. The identification and description of activities in an organization, involving determining what activities are done within a department, how many people perform the activities, how much time they spend performing the activities, what resources are required to perform the activities, what operational data best reflect the performance of the activities, and what customer value the activity has for the organization.
14. A method of cost accounting that first collects costs by processes and then allocates the total costs of each process equally to each unit of output flowing through it during an accounting period.
15. The ability to assign a cost directly to a specific activity or cost object by identifying or observing specific resources consumed by the activity or cost object.
16. The cost of resources employed jointly in the production of two or more outputs and the cost cannot be directly traced to any one of those outputs.

Down

1. A cost that doesn't vary in the short term, regardless of changes in activity level.
2. An organizational unit headed by a manager or a group of managers who are responsible for its activities.
3. A term meaning between or among different reporting entities. It commonly refers to activities or costs between two or more agencies, departments, or bureaus.
4. The result of a transfer via data connectors from general ledger entries, cost allocations, and posted entries in cost journals.
9. Used to measure and quantify activities, such as machine hours that are used, kilowatt hours that are consumed, or square footage that is occupied. It's used as basis for allocating costs to one or more cost objects.
10. The amount, rate, extent, or degree of change, or the divergence from a desired characteristic or state.
11. A cost associated with an activity that would not be incurred if the activity were not performed.

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