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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Complete the following chart by placing an “X” under the applicable column headings. Classify each cost as a fixed cost or a variable cost and as either a direct or indirect product cost or a period cost.

|  |  |  |  |
| --- | --- | --- | --- |
| **Item** | **Cost Behavior** | **Product Costs** | **Period Cost** |
|  | **Fixed** | **Variable** | **Direct** | **Indirect** |  |
| Glue used in furniture |  |  |  |  |  |
| Cost of workers sanding a product |  |  |  |  |  |
| Wages of factory custodian |  |  |  |  |  |
| Grapes used in jelly |  |  |  |  |  |
| Rent of factory equipment |  |  |  |  |  |
| Factory insurance |  |  |  |  |  |
| Controller's salary |  |  |  |  |  |
| Factory washroom supplies |  |  |  |  |  |
| Sugar in candy products |  |  |  |  |  |
| Wages of a machinist |  |  |  |  |  |
| Office supplies used |  |  |  |  |  |

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