

## The Role of Profits and Losses

**Directions** Read each clue. Then choose the correct word from the Word Bank to complete the puzzle.

### Word Bank

capital	revenue	cost	fixed	lay off
overhead	variable	profit	taxes	losses

### Across

- Total \_\_\_\_\_ is all the fixed and variable costs.
- Total revenue minus total cost equals \_\_\_\_\_.
- Machinery is an example of a \_\_\_\_\_ cost.
- A company has \_\_\_\_\_ when its expenses are greater than its revenue.
- Raw materials are \_\_\_\_\_ costs.
- Money taken in by a business is its \_\_\_\_\_.

### Down

- Profits provide \_\_\_\_\_ for new factories and equipment.
- Property \_\_\_\_\_ are an example of variable costs.
- Sometimes fixed costs are called \_\_\_\_\_.
- A company that does not make a profit may have to \_\_\_\_\_ workers.

