Statistics Poland

Terms used in official statistics

Costs of products, goods and materials sold

Definition:
Direct costs incurred in the production or purchase of products, goods and materials that have been sold during specific reporing period. These costs include cost of products sold (i.e. basic operational costs decreased by the costs of generating benefits for the need of the unit and corrected by change in stock products) and value of goods and materials sold according to procurement or purchase prices.

In calculation variant of profit and loss account it is the manufacturing cost of sold products, sales costs (with excise tax), cost of management and administration and the value of sold products and materials according to purchase prices. In comparative variant of profit and loss account - these are total costs decreased by costs of generating benefits for the needs of the entity and corrected by charge in product stocks and the value of goods and materials sold according to purchase prices.

High-level terms
- Total costs
- Total operating costs

Low-level terms:
- Costs of generating benefits for the needs of the entity

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