Terms used in official statistics

Total costs

Definition:
Total costs include costs of products, goods and materials sold, other operating and financial costs.

Cover: a) cost of the sale of products, goods and materials related to the basic operating activity, including the value of sold goods and materials and total costs (total operating cost) decreased by the costs of generating benefits for the needs of the entity and corrected by the change in product inventories; b) other operating costs, i.e. costs related indirectly to the operational activity of the entity, and in particular: loss on the sale of the non-financial fixed assets and fixed assets under construction, depreciation of leased or rented fixed assets and fixed assets under construction, unplanned write-offs (write-offs by virtue of permanent loss of value), penalties, fines, indemnities paid, partially or fully written off liabilities related to bankruptcy, composition, restructuring proceedings, provisions made for future certain liabilities or liabilities, which are likely to occur (loss on current business transactions in progress), write-offs updating the value of non-financial assets, costs of maintaining premises required for social activity, donations or total fixed assets received free of charge; c) financial costs, i.e. among others, interest from received bank credits and loans, interest and discount on bonds issued by the entity, default interest, loss on the sale of investments, write-offs updating the value of investment, the surplus of foreign exchange losses over gains

Source:
- Act of 29 September 1994 on Accounting
  Place of publication: (Dz. U. z 2023 r. poz. 120, z późn. zm.)

Low-level terms:
- Costs of products and goods
- Financial costs
- Total operating costs
- Other operating costs
- Costs of products, goods and materials sold

Contact person on methodology:
GUS – Departament Przedsiębiorstw

e-mail: Sekretariat-PZ@stat.gov.pl