Statistics Poland

Terms used in official statistics

Costs of products and goods

Definition:
Direct costs incurred in the production or purchase of products and goods 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 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 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 sold according to purchase prices.

High-level terms

- Total costs
- Total operating costs

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