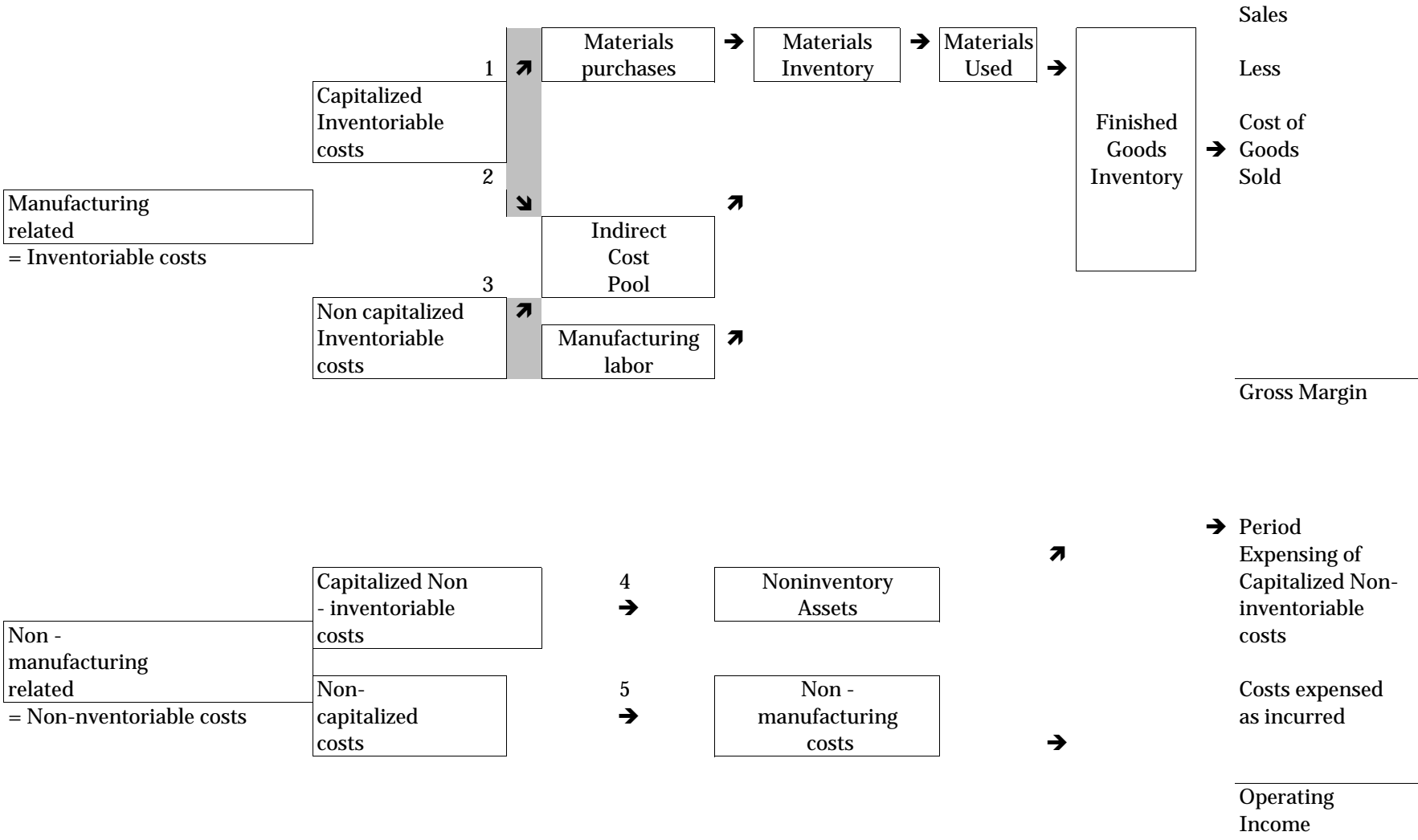


Manufacturing companies: Cost accounting

Income Statement



Examples

- 1 Raw Materials Costs
- 2 Depreciation for machines used in production
- 3 Supervision, power used for machines
- 4 Corporate office, sales office and distribution center depreciation
- 5 Marketing costs, distribution, service warranty costs; R & D, Design expenses

Merchandising-Sector Companies

- Yes
- No
- No
- Yes
- Yes