

EXPENSES

Expenses can be defined as “Any cost that a company bears in an attempt to maximize its revenues, and thereby its profits”.

TYPES OF EXPENSES

- **Cost of Goods sold (COGS)** - Expenses directly related to generating sales revenues
- **Indirect Expenses** – These are the operating expenses
- **Non Operating Expenses** - those expenses which are not related to “revenue generation for the core business activity”

EXPENSES IN P&L A/C

- | | |
|---------------------|-------------------|
| ➤ Salaries | ➤ Bad Debt Loss |
| ➤ Raw Material | ➤ Interest |
| ➤ Electricity Bills | ➤ Tax Expenses |
| ➤ Depreciation | ➤ Other Misc Exp. |
| ➤ Advertisement | |
| ➤ Insurance | |
| ➤ Fuel Expenses | |
| ➤ License Cost | |

Accounting Definition Of An Expense

**United States. Interstate Commerce
Commission**



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Uniform System of Accounts Prescribed for Public Utilities and Licensees (class A and B) United States. Federal Power Commission, 1965 *Accounting Principles, Volume 1* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Anthony C. Warren, Lori Novak, 2021-09-20 Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom *Problem Solving Survival Guide t/a Financial Accounting* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback

A guide to the national income and expenditure accounts (definitions-concepts-sources-methods) Statistics Canada, 1976

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