

## Cost Types by

<b>GKR</b> (Gemeinschaftskontenrahmen der Industrie = uniform system of accounts in industry)	<b>IKR</b> (Industriekontenrahmen = standard system of accounts in industry)	<b>BDI</b> (recommendations of Bundesverband der Deutschen Industrie = BDI)	<b>productive factors</b> <b>(academic solution)</b>
direct material	raw materials, auxiliary material, factory supplies	cost of material and services	cost of labour
indirect material		cost of labour	cost of equipment
fuel, energy	services	cost of capital	cost of materials
wages and salaries	wages	other costs	cost of energy
social costs and other labour costs	salaries	taxes and other public charges	cost of services
maintenance and repair	social charges and expenses for pension scheme and relief		insurance premiums
taxes, public charges, insurance premiums	other labour costs		cost of rights
rents, carriage, administration, advertising	depreciation		public charges, customs and taxes
imputed costs	services and rights		cost of capital
special direct costs	communication		advertising costs
	public charges		consultation costs
	taxes		other costs
	interest		