

From Total Expense to Total Costs

Total expense									
Nonoperating expense (expenses to which no corresponding costs are existing)	Operating expense (expenses to which corresponding costs are existing)								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Cost type is identical with expense type and amount of cost is identical with amount of expense</td> <td style="width: 50%; padding: 5px;">Cost type is identical with expense type, but amount of cost is not identical with amount of expense</td> </tr> <tr> <td style="padding: 5px; text-align: center;">Basic costs</td> <td style="padding: 5px;"> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; padding: 5px;">Costs different from expenses</td> <td style="width: 50%; border: none; padding: 5px;">Costs added to expenses</td> </tr> </table> </td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px; text-align: center;">Imputed costs</td> </tr> </table>	Cost type is identical with expense type and amount of cost is identical with amount of expense	Cost type is identical with expense type, but amount of cost is not identical with amount of expense	Basic costs	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; padding: 5px;">Costs different from expenses</td> <td style="width: 50%; border: none; padding: 5px;">Costs added to expenses</td> </tr> </table>	Costs different from expenses	Costs added to expenses		Imputed costs
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