



No.	Type of manufacturing cost
1.	Factory overhead
2.	Factory overhead (indirect labour cost)
3.	Direct material cost
4.	Direct labour cost
5.	Direct material cost
6.	Factory overhead (indirect material cost)
7.	Factory overhead (indirect labour cost)
8.	Factory overhead
9.	Direct labour cost
10.	Direct material cost
11.	Sales and distribution costs
12.	Finance cost
13.	Administrative costs
14.	Sales and distribution costs
15.	Administrative costs