

4.1.3. Overheads

Overheads; some are expenses required to run the business. Workshops rent, electricity, water bills, heating, stationery, accounting costs, tax, shipping, machine depreciation, officers and paid salaries, advertising expenses, food and service costs, packaging costs and other expenses expenditure on overheads such as those given name.

For example, in the production of a dining table indirectly working outside of direct workers (cook, caretaker, driver, etc.). It is in person. Operating as healthy as indirect jobs for the conduct of these people are in need. The fees of these people are met from the general expenses account. The reflectance varies depending on the establishment's production policy in this calculation. Bear's work constantly ready (franchise system) is doing this overhead expenses divided by the total annual number of days of the business under the name of what that job at that rate until the day while operating costs are added.

Small and medium-sized enterprises or administrative operating expenses in the workshops of the school, which is a revolving fund, is determined by the amount of work performed between 15-30%. Made by the amount of labor costs spent on materials collected for the job. Projecting amount of 15 to 20% "it is calculated according to the general expenses. Let's calculate the overhead costs of the 100 sampled the dinner table.

It spent \$ 300 for a table materials, labor amount is \$ 200.

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\$ 500 in materials and workmanship 15% of the total administrative - operating expenses include the overhead

costs £ 75 for a table is received.