


## Unit 3 – Financial forecasting for Business

### Direct and Indirect Costs

Ask the learners to review the pictures below and decide if they are direct or indirect costs. Ask them to cut the pictures from this sheet and place them under the 'Direct Costs' or 'Indirect Costs' heading.

 Cut along the dotted lines



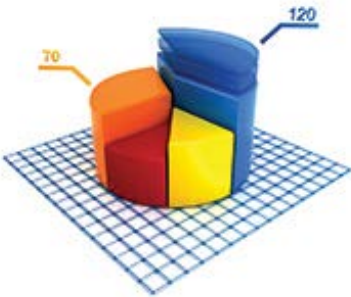
Administration



Advertising



Electricity Bill



Market Research



Office Supplies



Packaging



Raw Materials



Wages



Salaries

