

SECTION 2 ANALYSIS

C. COSTS OF SALES - PRINT EDITION

Initials: _____ W/P Ref: _____

i. TOTAL AVERAGE COPIES PRINTED AND COSTS OF SALES PER PUBLISHING DAY

PRINT	(a)		(b)	(c)=(a)/(b)	
	Total		Number of publishing days	Average	
	Copies	RM		Copies	RM
Jan/Jul					
Feb/Aug					
Mar/Sep					
Apr/Oct					
May/Nov					
Jun/Dec					
TOTAL					

NOTE: NET COST OF SALES INCLUDES DIRECT MATERIAL, LABOUR AND PRODUCTION OVERHEAD COSTS.

AVERAGE COST OF SALES PER COPY PER PUBLISHING DAY