






Typical cost items for high fixed-cost industries

	Examples	Typical major cost items
Transportation 	<ul style="list-style-type: none"> Airlines Train transportation Cruise lines Trucking companies 	<ul style="list-style-type: none"> Salaries Fuel Maintenance costs Storage fees Infrastructure fees (airport fees, port fees, railway fees, etc.)
Telecommunication service providers 	<ul style="list-style-type: none"> Cell phone wireless services Internet services Cable TV services Video streaming services 	<ul style="list-style-type: none"> Maintenance costs Marketing expenses Salaries
Rental businesses 	<ul style="list-style-type: none"> Car rental companies Commercial real estate companies Hotels Ski resorts (incl. sports equipment rental) 	<ul style="list-style-type: none"> Maintenance costs Marketing expenses Salaries
High-end segment 	<ul style="list-style-type: none"> Luxury fashion products Prestige cosmetics Premium watches 	<ul style="list-style-type: none"> Marketing expenses COGS R&D spending
Software 	<ul style="list-style-type: none"> Big tech companies Fintech companies Internet of Things (IoT) companies 	<ul style="list-style-type: none"> R&D spending Marketing expenses

Typical cost items for high variable-cost industries

Examples

Consumer products (not high-end)



- Apparel and shoe
- Food products
- Kitchen appliances
- Home supplies

Trading businesses



- Grocery stores
- Retailers
- Distributors

Professional services businesses



- Healthcare
- Consulting
- Audit and tax advisory
- Law practices

Typical major cost items

- COGS
- Marketing expenses
- Distribution costs

- COGS

- Salaries / Labor