

# Selling, General and Administrative Expenses = SG&A = Indirect Expenses (Finance)

[@wikipedia](#)

Any expenses which can not be traced and linked directly to a unit of [product](#) sold.

Also called [Indirect Expenses](#).

[SG&A](#) typically include:

- Administration expenses
- Marketing expenses
- Training expenses
- Accounting expenses
- Legal expenses
- Office expenses
- Communication expenses
- Travel expenses (not directly related to shipping the [Goods](#) or procuring the [Services](#))
- Property expenses
  - Maintenance and repairs, such as snow removal, trash removal, janitorial service, pest control, and lawn care
  - Property management, including a resident manager
  - Property taxes
- HSE expenses
- [License](#) fees

## See also

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[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#)