

The Ministry of education of the PMR  
GOU SPO "the Tiraspol College of business and service"

PRESENTATION  
On discipline: "the English language"  
On «**Revenue Account**»

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## INTRODUCTION

1. *The nature and purpose of income statement*
2. *The shape and structure of the income statement*

## CONCLUSION

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The aim of the report is to study the report on incomes and businesses.



In accordance with the goal formulated the following problem:  
- to study the economic content of the income statement.

# 1. THE NATURE AND PURPOSE OF INCOME STATEMENT

*The income statement is a report that contains information on profits generated by an economic unit during a certain time.*

*The information report can be used to:*

- 1. evaluate the effectiveness of the management apparatus;*
- 2. forecasting activities of the organization;*
- 3. income distribution (dividend) between the founders (shareholders)*
- 4. analysis of results of operations and inform management decisions.*



*A report on the results of financial and economic activity is reduced to the disclosure of the financial results for any particular period.*



The income statement should include the following items:



- 1) Income from sales of products (works, services).
- 2) Cost of sales (goods, works, services).
- 3) Gross profit.
- 4) The cost of funding.
- 5) Income from financing.
- 6) Profit (loss) from ordinary activities before taxation.
- 7) Total profit (loss).

*The income statement is one of the main forms of reporting, is necessarily present in periodic reporting. This report reflects the financial position of the company at the reporting date, and how they achieved during the reporting period financial results.*

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# Appendix No. 1

## «Revenue Account»

Articles	January 1994 (52 weeks)		January 1994 (53 weeks) (Restated)	
	£'000	£'000	£'000	£'000
<b>Turnover</b>		348,786		335,714
<b>Less Value Added Tax</b>		13,235		12,744
<b>Sales</b>		335,551		322,940
<b>Cost of Sales</b>		239,225		228,781
<b>Gross Profit</b>		96,326		94,159
<b>Expenses</b>		88,061		85,858
<b>Trading Profit</b>		8,265		8,301
<b>Profit/(Loss) on Disposal of Fixed Assets</b>		6,711		(137)
<b>Profit Before Interest</b>		14,976		8,164
<b>Interest Payable less Receivable</b>		257		900
<b>Profit Before Distributions</b>		14,719		7,264
<b>Share Interest</b>	293		330	
<b>Other Distributions</b>	299		217	
		592		547
<b>Profit Before Taxation</b>		14,127		6,717
<b>Taxation</b>		1,988		949
<b>Retained Profit for Year</b>		12,139		5,768



*Thank you for attention!*

