

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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THE CONTENT

INTRODUCTION

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2. *The shape and structure of the income statement*

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



Thank you for attention!

