



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**»

Prepared by:
The student of II course
Group BU-2
Zagumennova N. With.
Checked:
Galatsan A. S.

Tiraspol, 2016

The background of the slide features a faded, semi-transparent image of the Australian flag, showing the Union Jack in the canton and the seven-pointed stars of the Southern Cross constellation on a blue field.

THE CONTENT

INTRODUCTION

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

CONCLUSION

REFERENCES

APP

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.



REFERENCES

1. Babaev A. Y. "Accounting" – Moscow: unity, 2003.
2. Kozlova E. P., Babchenko, T. N., Galanina E. N. "Accounting in organizations" – M.: finances and statistics, 2002.
3. Kondrakov N. P. "Accounting" – M.: Infra-M, 2003.
4. A. V. Kasyanov "his own accountant" – M.: Russian Accountant 2008.
5. Tumasyan R. Z. "Accounting" – M.: omega-L, 2008.
6. Position on accounting "Incomes of organization".
7. Gruzinov V. P., Gribov V. D. business Economics – M: Finance and statistics, 2000.
8. Zakhar'in R. V. Accounting of financial results, 2003
9. Maslova T. A.. Accounting in trade. M: Prior, 2002.
10. Naumova N. And. , Vasilevich V. P., Nuridinov P. A. Accounting, M. Prior, 2003

Appendix No. 1

«Revenue Account»

| Articles | Jahuary 1994 (52 weeks) | | Jahuary 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!

