

Period

7 ☐ Detail per quarter

Income statement

	7	6
Net turnover	322,750	324,540
Cost of sales	180,642	182,492
Gross sales margin	142,108	142,048
Sales costs	83,500	87,000
General administration costs	41,750	41,778
Sum of costs	125,250	128,778
Operating profit	16,858	33,270
Other company revenues	0	0
Other company costs	0	0
Interest revenue	0	0
Interest costs	3,825	11,325
Net financing costs / income	-3,825	-11,325
Operational earnings before taxes	13,033	21,945
Taxes over operational earnings	3,258	5,486
Operational earnings	9,775	16,459
Exceptional losses and profits	0	0
Taxes over exceptional result	0	0
Exceptional result after taxes	0	0
Net profit	9,775	16,459

Accounting Simulation

Vijay P. Singh, Donald K. Frevert



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