

[Balance sheet](#)
[Income statement](#)
[Notes](#)
[Cash flow statement](#)
[Sales & Inventory](#)
[Market research](#)
[Market shares](#)
[DuPont](#)
[Journal](#)

[Scorecard](#)
[Print](#)

[Main](#) >
 [Results](#) >
 Income statement

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

**Jerry J. Weygandt, Donald E.
Kieso, Irene M. Wiecek, Terry D.
Warfield, Bruce J. McConomy**

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Intermediate Accounting, Volume 1 Irene M. Wiecek, Bruce J. McConomy, Jerry J. Weygandt, Terry D. Warfield, Donald E. Kieso, Laura D. Wiley, 2025-01-07 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry

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Table of Contents Accounting Simulation

1. Understanding the eBook Accounting Simulation
 - The Rise of Digital Reading Accounting Simulation
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Simulation
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Simulation
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Simulation
 - Personalized Recommendations
 - Accounting Simulation User Reviews and Ratings
 - Accounting Simulation and Bestseller Lists
5. Accessing Accounting Simulation Free and Paid eBooks

- Accounting Simulation Public Domain eBooks
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 - Accounting Simulation Budget-Friendly Options
6. Navigating Accounting Simulation eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Simulation Compatibility with Devices
 - Accounting Simulation Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Simulation
 - Highlighting and Note-Taking Accounting Simulation
 - Interactive Elements Accounting Simulation
 8. Staying Engaged with Accounting Simulation
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Simulation
 9. Balancing eBooks and Physical Books Accounting Simulation
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Simulation
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Accounting Simulation
 - Setting Reading Goals Accounting Simulation
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Accounting Simulation
 - Fact-Checking eBook Content of Accounting Simulation
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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