

Achievement Profit & Loss Statement

	debit	credit
(1) Net sales		125,000,000
(2) Cost of sales	51,000,000	
Gross profit		74000000
(3) Selling ,general and administrative expenses		
Advertisement expenses	60,000	
Wages	8,580,000	
Heat,light and water expenses	4,000,000	
Rent expenses or/and depreciation	6,950,000	
Others	30,000,000	
Operating income		24,410,000