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<p><div class="hwc kCrYT" style="padding-bottom:12px;pad
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;div><div>A profit and loss statement (P&L) statement <span&
gt;includes a business's revenue, cost of goods and services sold, operating
 expenses, interest, taxes, net income and any other gains and losses</span&g
t;. Revenue is known as the top line, and net income is called the bottom line.&
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t;<div><a data-ved="2ahUKEwjL9JmJ4M2DAxUcJEQIHY1UCL0QFnoECAEQBg&qu
ot; href="{href}"><div>Profit and Los
s (P&L) Statement Defined - NetSuite</div></span&g
t;<div>netsuite : portal : resource : articles : accountin
g : profit-and-l...</div></div></div>&
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12px;padding-top:0px"><div><div><div><div></d
iv><h2><div>To create a basic P&L
 manually, take the following steps:</div></h2></spa
n></div><div></div><div><div><div><div
><div>Gather necessary information about revenue and expens
es (as noted above).</div></div></div></div&gt
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<div>List your sales. ... </div></div&gt
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t;<div><div><div>List your COGS.</div></s
pan></div></div></div></div><div></div>&l
t;div><div><div><div><div>Subtract COGS () Tj T*□□BT /F1 12 Tf 50

t;/div></div></div><div></div><div><div>&
lt;div><div><div>List your expenses. ... </div>
</div></div></div></div><div></div
><div><div><div><div><div>Subtract
the expenses (Step 5) from your gross profit (Step 4).</div>&
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