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A profit and loss statement (P&L) statement includes a business's revenue, cost of goods and services sold, operating expenses, interest, taxes, net income and any other gains and losses. Revenue is known as the top line, and net income is called the bottom line.

Profit and Loss (P&L) Tj T* BT /

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To create a basic P&L manually, take the following steps:
Gather necessary information about revenue and expenses (as noted above).
List your sales. ...
List your COGS.
Subtract COGS (Step 3) from gross revenue () Tj T* BT /

List your expenses. ...
Subtract the expenses (Step 5) from your gross profit (Step 4).
