



Profit and loss account



NAME	DATA IN FT	DATA IN % OF NET SALES REVENUE
Gross sales revenue		100+VAT-rate
-VAT		VAT-rate
=NET SALES REVENUE		100
-COGS (material usage)		COGS rate
=PRICE MARGIN		PRICING MARGIN PERCENTAGE
-Costs		costs rate
=PRE-TAX ACCOUNT		ACCOUNT RATE
-corporate tax		-
=(POST TAX) ACCOUNT		-

Price margin percentage/COGS rate

Average profit margin

Price margin/COGS

