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lt;div>A profit and loss statement (P&L) statement includ
es a business's revenue, cost of goods and services sold, operating expenses
, interest, taxes, net income and any other gains and losses. Reven
ue is known as the top line, and net income is called the bottom line.</div&g
t;</div></div></div></div><div></div><div
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"{href}"><div>Profit and Loss (P&) Tj T*□□BT /F1 12 T

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t;div>To create a basic P&L manually, take the following
steps:</div></h2></div><div>&l
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her necessary information about revenue and expenses (as noted above).</div&g
t;</div></div></div></div><div></d
iv><div><div><div><div><div><div>List yo
ur sales. ... </div></div></div></div></
div><div></div><div><div><div><div><sp
an><div>List your COGS.</div></div></div&gt
;</div></div><div></div><div><div><div&gt
;<div><div>Subtract COGS (Step 3) from gross revenue (St) Tj T*□□BT /F1 12 T

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gt;<div>List your expenses. ... </div></div></
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div><div><div>Subtract the expenses (Step 5) from you
r gross profit (Step 4).</div></div></div></di
v></div><div><span><div><span><a data-ved=&q
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