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A profit and loss statement (P&amp;L) statement

includes a business#39;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 bot

tom line.

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h2divspanTo create a basic P&amp;L manually,

take the following steps:divdivh2spandiv

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divdivGather necessary information about revenue and expenses (as note) Tj T\* BT

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divdivList your sales. ... divspandiv

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divspandivList your COGS.

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divdivdivdivspandivSubtract COGS (Step 3) fro

m gross revenue (Step 2). ... divspandivdivdiv