

## Guide to Calculate P&L Percentage (%)

		Amount	%
<b><u>SALES</u></b>	RM		
101-000		124.60	0.0
120-000		481.12	0.2
128-000		-158.81	-0.1
SALES		5,822.34	2.0
SALES-HANDPHONES		105,509.13	35.6
SALES-ACCESSORIES	A	184,119.49	62.1
SALES-PREPAID		604.24	0.2
	B	296,502.11	100.0
<b><u>SALES ADJUSTMENT</u></b>			
RETURN INWARDS	-6,000.00		-2.0
RETURN INWARDS-ACCESSORIES	-56.60		0.0
		-6,056.60	-2.0
<b>NET SALES</b>		290,445.51	98.0
<b><u>COST OF GOODS SOLD</u></b>			
STOCKS AT THE BEGINNING OF YEAR	1,000.00		0.3
PURCHASE	200.00		0.1
PURCHASE-HANDPHONES	334.50		0.1
PURCHASE-ACCESSORIES	C	7,406.80	2.5
PURCHASE RETURNED-HANDPHONES	-34.50		0.0
PURCHASE RETURNED-ACCESSORIES	-123.50		0.0
		8,783.30	3.0
<b>GROSS PROFIT/(LOSS)</b>	D	281,662.21	95.0
<b><u>OTHER INCOME</u></b>			

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GAIN ON FOREIGN EXCHANGE		2,670.24	0.9
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<b><u>EXPENSES</u></b>			
BANK CHARGES		538.50	0.2
TOLL, PARKING & FINED	E	10,000.00	3.4
LOSS ON FOREIGN EXCHANGE		1,988.29	0.7
		12,526.79	4.2
<b>NET PROFIT/(LOSS)</b>	F	271,805.66	91.7
<b>NET PROFIT/(LOSS) AFTER TAX</b>		271,805.66	91.7
<b>PRIOR YEAR ADJUSTMENT</b>		471.70	
<b>RETAINED EARNING B/F</b>		-16,734.37	
<b>RETAINED EARNING C/F</b>		255,542.99	

Formula :

**Account Amount / Total Sales \* 100**

**Example :**

- How to get the A % = 62.1 ?  
Using Sales / Total Sales \* 100  
= 184,119.49 / 296,502.11 \* 100 = 62.1%

2. How to get C % = 2.5 ?  
Using Purchase / Total Sales \* 100  
 $= 7,406.8 / 296,502.11 * 100 = 2.5 \%$
3. How to get D % = 95 ?  
Using Gross Profit / Total Sales \* 100  
 $= 281,662.21 / 296,502.11 * 100 = 95\%$
4. How to get E % = 3.4?  
Using Expenses value / Total Sales \* 100  
 $= 10,000/296,502.11 * 100 = 3.4\%$
5. How to get F % = 91.7 ?  
Using Net Profit / Total Sales \* 100  
 $= 271,805.66 / 296,502.11 * 100 = 91.7\%$

Note :

1. % will round to nearest 1 Decimal Point.

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