

Syarikat ABC  
Statement of Comprehensive Income (**Absorption Costing**)  
For the year ended xx/xx/xxxx

|                      | RM        | RM        |
|----------------------|-----------|-----------|
|                      |           | XX        |
|                      |           |           |
|                      | XX        |           |
|                      | XX        |           |
|                      | XX        |           |
|                      | (XX)      |           |
|                      | XX        |           |
|                      | (XX) / XX |           |
|                      |           | (XX)      |
| Gross profit         |           | XX        |
|                      |           |           |
|                      | XX        |           |
|                      | XX        | (XX)      |
| Net profit/ Net loss |           | XX / (XX) |

(-) Over-applied overhead / (+) Under-applied overhead

(-) Variable Selling and Administrative expenses

(-) Fixed Selling and Administrative expenses

Adjusted Cost of Goods Sold

(+) Cost of goods manufactured

(-) Ending inventory

Sales

(-) Cost of Goods Sold:

Cost of goods available for sale

Beginning inventory