

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

	RM	RM
Sales		XX
Beginning inventory	XX	
	XX	
Cost of goods available for sale	XX	
	(XX)	
	XX	
	(XX) / XX	
	XX	
	XX	
		(XX)
		XX
(-) Fixed costs		
	XX	
	XX	(XX)
Net profit/ Net loss		XX / (XX)

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

Fixed selling & administrative expenses

Adjusted variable Cost of Goods Sold

(+) Cost of goods manufactured

(+) Variable Selling and Administrative expenses

Variable Cost of Goods Sold:

Total variable cost

(-) Ending inventory

(-) Variable costs:

Contribution margin

Fixed manufacturing overhead