

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

(-) Ending inventory

(-) Variable Selling and Administrative expenses

Sales

(-) Fixed Selling and Administrative expenses

(-) Cost of Goods Sold:

Adjusted Cost of Goods Sold

Cost of goods available for sale

(+) Cost of goods manufactured

Beginning inventory