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A profit and loss statement (P&L) statement

includes a business'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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it and Loss (P&L) Statement Defined - NetSuite

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To create a basic P&L manually,

take the following steps:

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

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List your sales. ...

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List your COGS.

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Subtract COGS (Step 3) fro

m gross revenue (Step 2). ...

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List your expenses. ...