

	<b>Up ! Enhanced Management</b>	<b>Première édition</b>
	<b>11 L'international</b> 11.2 La finance	<a href="http://www.up-comp.com">http://www.up-comp.com</a> <a href="mailto:contact@up-comp.com">contact@up-comp.com</a>

### 11.2.3.2 Le compte de résultat

Statement of Income	2001	2000
<b>Revenue</b>		
Products	201 000,00	
Service	10 000,00	
<b>Total (I)</b>	<b>211 000,00</b>	
<b>Cost of Sales</b>		
Products	6 800,00	
Service		
<b>Total (II)</b>	<b>6 800,00</b>	
<b>Gross Profits (I-II)</b>	<b>204 200,00</b>	
<b>Operating Expenses</b>		
Selling, General and Administrative Expense	167 500,00	
Research and Development		
<b>Total (III)</b>	<b>167 500,00</b>	
<b>Income</b>		
Operating Income (I-II-III)	36 700,00	
Other Income	117 000,00	
Interest Expense	60 000,00	
Other Expense	19 500,00	
<b>Income Before Income Taxes</b>	<b>74 200,00</b>	
Provisions for Income Taxes	32 128,60	
<b>Net Income</b>	<b>42 071,40</b>	

Tableau 462 – Statement of Income