

損益計算書 (Profit and loss statement)

売上高 (Sales)

売上原価 (Cost of Sales)

仕入 : Purchases

売上総利益 : _____ profit

販売費及び一般管理費 (Selling, general and administrative expenses)

給料 : Salaries expense

賞与 : Seasonal bonuses

退職給与 : Employee retirement allowance

法定福利費 : Payroll taxes expense

研修費 : Training expense

広告宣伝費 : _____ expense

旅費交通費 : Traveling expense

交際費 : Entertainment expense

郵送費 : Postage expense

水道光熱費 : _____ expense

修繕費 : _____ expense

事務用品費 : Stationery expense

保険料 : _____ expense

図書費 : Library expense

会費 : _____ expense

減価償却費 : Depreciation expense

寄附金 : _____ expense

販売促進費 : Promotional expense

貸倒損失 : Bad debt expense

営業利益 : _____ income

営業外収益 (Non-operating income)

受取利息 : _____ income

受取配当金 : Dividend income

有価証券売却益 : Gain on sale of _____

持分法による投資利益 : Equity in earnings of affiliates

為替差益 : Net _____ translation gain

営業外費用 (Non-operating expenses)

支払利息 : Interest expense

有価証券売却損 : Loss on sale of securities

持分法による投資損失 : Equity in losses of affiliates

雑損失 : Miscellaneous loss

経常利益 : _____ income

特別利益 (Special income)

固定資産売却益 : Gain on sale of property, plant and equipment and intangible assets

投資有価証券売却益 : Gain on sale of _____ securities

関係会社株式売却益 : Gain on sale of shares of subsidiaries and affiliates

特別損失 (_____ expenses)

固定資産除却損 : Loss on disposal of property, plant and equipment and intangible _____

固定資産売却損 : Loss on sale of property, plant and equipment and intangible assets

減損損失 : _____ on impairment

投資有価証券評価損 : Loss on devaluation of investment securities

投資有価証券売却損 : Loss on sale of investment securities

下記から選んで穴を埋めましょう

Membership ・ investment ・ Interest ・ Operating ・ foreign currency ・ Special ・ Insurance ・ Ordinary ・
Donations ・ Loss ・ Gross ・ Repairs ・ Advertising ・ Utilities ・ securities ・ assets