

# Comparative statements

Particulars	December 2017	December 2018	(+/-)	%(+)/(-)
Net Sales	1,70,000	1,90,400	(+) 20,400	(+) 12.00
Less: Cost of Goods Sold	1,05,000	1,20,000	(+) 15,000	(+) 14.3
Gross Profit	65,000	70,400	(+) 5,400	(+) 8.3
Administrative Expenses	13,200	14,900	(+) 1,700	(+) 13.3
Selling Expences:				
Advertisement Expenses	3,000	4,000	(+) 1,000	(+) 33.3
Other Selling Expenses	40,800	41,800	(+) 1,000	(+) 2.5
Total Selling Expenses	43,800	45,800	(+) 2,000	(+) 4.6
Operating Expenses	57,000	60,760	(+) 3,760	(+) 6.6
Operating Profit	8,000	9,640	(+) 1,640	(+) 20.5
Other Incomes	6,400	9,200	(+) 2,800	(+) 43.8
Other Expenses	6,800	4,800	(+) 2,000	(+) 29.4
Profit Before Tax	7,600	14,040	(+) 6,440	(+) 84.7
Income Tax	3,800	6,200	(+) 2,400	(+) 63.2
Profit After Tax	3,800	7,840	(+) 4,040	(+) 106.3

# Comparative Financial Statement Analysis Of Two Banks

**Albert A Gayle**



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