

French GAAP, "PLAN COMPTABLE GENERAL", Art. 842-1  
Extended system

**INCOME STATEMENT PERFORMANCE INDICATORS**

Revenues (Colonne 1)		Expenses (Column 2)		Performance indicators (Column 1 - Column 2)	Financial Year N	Financial Year N-1
Sales of goods for resale	0	Purchase cost of goods for resale	0	• Marketing margin	0	0
Sales of goods and services	0	or Decrease in inventory of finished goods and work in progress (a)	0			
Increase in inventory of finished goods and work in progress	0					
Own work capitalized	0					
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Production	0	0
• Production	0	Other purchases and external expenses	0			
• Marketing margin	0					
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Value added	0	0
• Value added	0	Taxes, duties and similar payments (b)	0			
Operating grants	0	Payroll expenses	0			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Gross operating surplus or deficit	0	0
• Gross operating surplus	0	• or Gross operating deficit	0			
Reversals and transfers of expenses	0	Depreciation and amortization expenses, impairment losses and increase in provisions	0			
Other income	0	Other expenses	0			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Operating profit or loss	0	0
• Operating profit	0	• or Operating loss	0			
Share of profit from joint ventures	0	Share of loss from joint ventures	0			
Financial income	0	Financial expenses	0			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Pre-tax profit or loss before exceptional items	0	0
Exceptional income	0	Exceptional expenses	0	• Exceptional profit or loss	0	0
• Pre-tax profit before exceptional items	0	• or Pre-tax loss before exceptional items	0			
• Exceptional profit	0	• or Exceptional loss	0			
		Employee profit-sharing	0			
<b>Total</b>	<b>0</b>	Income taxes	0			
		<b>Total</b>	<b>0</b>	• Profit or loss for the financial year (c)	0	0
<b>Income from sale of assets</b>	<b>0</b>	<b>Book value of assets sold</b>	<b>0</b>	<b>Capital gains or loss on sales of assets</b>	<b>0</b>	<b>0</b>

(a) Deducted from revenues in the income statement.

(b) Indirect specific taxes recorded in account 635 "Other taxes, duties and similar payments (to tax authorities)" and paid when the taxable goods are consumed, are treated as external expenses when calculating the value added.

(c) i.e. Total Revenues - Total Expenses.



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