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A financial statement is a written record of the financial condition of a company for its fiscal year. It consists of a balance sheet and an income statement (also called a profit and loss statement or “ P&L which shows the results of operations over a period of time. It lists the assets of the company on the left side and liabilities on the right side. When a company is solvent its assets exceed its liabilities, and that figure, called the net worth of the company, also appears on the right side of a balance sheet. The basic components of a P&L statement are money received from sales and other sources along with the amount paid out for expenses, taxes, and other costs. The difference between the two is called the “ bottom line. ” If there is more income than expense, the bottom line is profit, if not, there is a loss.一份财务报告是公司在在一个财务年度中关于财务状况的书面记录。它包括资产负债表和收益表（也被称作损益表）。资产负债表是对公司在某一特定时刻上财务的大体状况，而损益表展示了公司在一段时间内的运营成果。资产负债表的左侧列出公司的资产，右侧为负债。当公司的资产大于负债则具备偿债能力，两者的差额称作公司净值，也被列在资产负债表的右侧。损益表的基础组成部分是已到货款和其他收益并带有付出的费用，税金和其他成本。两者的区别被称作"底线"。如果收益大于费用，底线是利润，如果相反，那就是亏损。 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com