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https://www.100test.com/kao_ti2020/227/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_227725.htm Financial Statements

财务报告 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损益表（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，

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