

Contribution Margin Income Statement: Retail/Wholesale

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The contribution margin format provides insights on a company's profitability. However, the format does not meet the accounting standards for external financial statements.

Company Name: _____

Contribution Margin Format Income Statement

For the _____ * Ended _____ **

* Insert the time period such as month, year, 5 weeks, etc.

** Insert the ending date of the period covered such as June 30, 2022; December 31, 2022; etc.

	<u>Total Company</u>	<u>Product Line 1</u>	<u>Product Line 2</u>	<u>Product Line 3</u>	
Sales	\$	\$	\$	\$	S
<u>Variable costs and expenses:</u>					
Cost of goods sold					
Variable selling expenses					
Variable administrative expenses					
Total variable costs & expenses					V
Total contribution margin in dollars					CM\$ (S - V)
<u>Fixed costs and expenses traceable to products:</u>					
Fixed cost of goods sold (if any)					
Fixed selling expenses					
Fixed administrative expenses					
Total fixed costs & expenses					F
Income before common costs & expenses	\$	\$	\$	\$	E (CM\$ - F)
<u>Costs and expenses common to all products:</u>					
Fixed cost of goods sold (if any)		<i>Not allocated</i>			
Fixed selling, general & admin expenses		<i>Not allocated</i>			
Total common costs and expenses		<i>Not allocated</i>			C
Net income	\$	<i>Not computed</i>			NI (E - C)

See **Filled-In Form B5** for an illustration.

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