

Contribution Margin Income Statement: Service Business

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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>Services Type 1</u>	<u>Services Type 2</u>	<u>Services Type 3</u>	
Revenues	\$	\$	\$	\$	R
Less: Variable expenses					V
Total contribution margin in dollars					CM\$ (R - V)
Less: Fixed expenses traceable to service type					F
Income before common expenses		\$	\$	\$	E (CM\$ - F)
Less: Expenses common to all service types		<i>Not allocated</i>			C
Net income	\$	<i>Not computed</i>			NI (E - C)