

Detailed P&L Comparison - selected sections

UK GAAP 2009 Taxonomy

Major Headings / Items - Overview

Turnover
Other Operating Income
Stocks / Inventory
Sales, costs and profit by type of activity
Cost of sales
Distribution costs
Administrative Expenses
Subtotals and other general items, costs
Total costs
Net items, may be a credit or a cost
Income from shares in subsidiaries, associates and participating interests
Income from other fixed asset investments
Income from other current asset investments
* Finance Charges, detailed P&L
Detailed profit and loss statement free-text comment

Cost of Sales - Detail

Cost of sales, alternative subtotals
Purchases, cost of sales
Material costs, cost of sales
Warehouse and storage expenses cost of sales
Subcontractor costs, cost of sales
Own work capitalised, cost of sales
Discounts receivable, cost of sales
Discounts allowable, cost of sales
* Staff costs, cost of sales
* Premises costs, cost of sales
* Hire and leasing of plant, equipment and vehicles, cost of sales
* Vehicle running costs, cost of sales
* Computer software, IT consumables and maintenance, cost of sales
* Repairs, renewals and maintenance, cost of sales
* Insurance, cost of sales
* Fees and commissions payable, cost of sales
* Marketing and advertising costs, cost of sales
* Services costs, cost of sales
* Support and administration costs, cost of sales
* Data and telecommunications costs, cost of sales
Consumable items, cost of sales
Packaging material costs, cost of sales
Freight and carriage, cost of sales
Courier services, cost of sales
* Printing, postage and stationery, cost of sales
Other office consumables, cost of sales
Reorganisation and restructuring costs, cost of sales
Research and development costs, cost of sales
Royalties payable, licence fees and similar charges, cost of sales
* Subscriptions, cost of sales
* Donations, cost of sales
Bad debts written off, cost of sales
Gain (loss) on foreign currency transactions, cost of sales
Gain (loss) from disposal of tangible fixed assets, cost of sales
Gain (loss) from disposal of intangible fixed assets, cost of sales
Operating costs related to fixed assets, cost of sales
Sundry expenses, cost of sales
Other office costs, cost of sales
* Other operating costs, cost of sales
* Other exceptional operating costs, cost of sales

CT Computation 2010 Taxonomy

Items - Overview

* Sales receipts and turnover

Gross profit
* Cost of sales

* Total expenses
Net profit
* Total other income

Cost of Sales - Detail

Opening stock or work in progress
Purchases
Direct overheads
Closing stock or work in progress

Premises Costs - Detail

- Rent of premises, cost of sales
- * Rates on premises, cost of sales
 - Business rates on premises, cost of sales
 - Water rates, cost of sales
- Service charges on premises, cost of sales
- * Utility charges, cost of sales
 - Lighting, heating and power, cost of sales
 - Water rates, cost of sales
 - Electricity charges, cost of sales
 - Gas charges, cost of sales
 - Fuel oil charges, cost of sales
 - Coal charges, cost of sales
 - Sewerage charges, cost of sales
- * Premises repairs, renewals and maintenance, cost of sales
 - Premises repairs and maintenance, cost of sales
 - Premises repairs and renewals, cost of sales
- Premises cleaning, cost of sales
- Security costs, cost of sales
- Insurance on premises, cost of sales
- Use of residence for business purposes, cost of sales

Premises Costs - Detail

- * Rent, rates, power and other premises costs
 - Light and heat
 - Rent and rates

Repairs and renewals