

Operating Income (Finance)

[@wikipedia](#)

Synonym: [Operating Profit](#) = [Operating Income](#)

[Business](#) earnings from [Sales](#) after deducting the [COGS](#) and [OPEX](#):

$$\text{Operating Profit} = \text{EBITDA} - \text{D\&A}$$

$$\text{Operating Profit} = \text{Sales} - \text{COGS} - \text{OPEX}$$

$$\text{Operating Profit} = \text{Sales} - \text{COGS} - \text{SG\&A} - \text{D\&A}$$

Connection with [EBIT](#):

$$\text{EBIT} = \text{Operating Profit} + \text{Non-Operating Revenue} - \text{Non-Recurring Expenses}$$

See also

[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#) / [Profit and Loss \(P&L\)](#)