The arrangement made in Turkish Accounting Standards 1 (TAS 1) introduced comprehensive income statement which consequently created the concept of comprehensive income. Comprehensive income is the figure calculated by adding comprehensive income constituents to the net income figure. It has been argued whether this figure results in differences in the financial rates used in the financial statements and in the performance measurement. Accordingly, we review in this study on the manufacturing enterprises enlisted in Istanbul Stock Exchange whether there are reasonable differences between return on equity calculated based on comprehensive income and net income and earnings per share.