



## Profit and Loss Report of DSH Meat Stalls in Panumbangan Market

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### Abstract

DSH Meat Kiosk is a kiosk that sells one of the foodstuffs, namely Beef. This DSH Meat Stall has been established for more than 20 years. However, as long as the kiosk has been standing, the manager still finds it challenging to analyze profits from sales. Therefore, the Preparation of a Profit - Loss Financial Report is intended to assist traders in managing the profits generated. This report makes a financial analysis of November 2021 and February 2022. The method used in preparing this report is using primary data by collecting data in the form of interviews with kiosk owners regarding matters needed in preparing profit and loss reports such as assets held and owned, total income, operational costs and others. The results of this report show that sales in February 2022 decreased by 17.88% compared to November 2021. It is hoped that this report will help and make it easier to manage the profit generated and make decisions to make the best profit.

*Keywords:* Profit and loss report, profit management, profitability

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### 1. Introduction

Financial reports are records to obtain information about a company's financial position and results and are expected to help users make financial and economic decisions. Based on the financial concept, financial reports are needed to measure the business results and development of the company from time to time and to find out how far the company has achieved its goals. One form of the financial statement is the income statement. A profit-loss report is a company's financial report that contains data on revenues as well as expenses borne by a company covering a specific period or period, either yearly, quarterly or monthly (Brigham & Houston, 2015). Financial reports are made to create healthier company finances and can achieve company goals, such as profit and business development. In addition, financial statement analysis can be used by management to determine the condition of the company and become the basis for making decisions related to the company's future (Hermuningsih et al., 2020; Saputra et al., 2021)

Therefore, according to company regulations, most reports are done at the end of the year or the end of the month. The income statement provides the information companies need to help them predict the amount, timing and uncertainty of future cash flows. In addition, the income statement can also be used as a means of evaluating policies for a certain period. Financial statements are a structured presentation of an entity's financial position and financial performance (Sukono, 2022). Financial statements have several types, namely statements of financial position at the end of the period, statements of profit and loss and other comprehensive income during the period, statements of changes in equity during the period, statements of cash flows during the period, and notes to financial statements (Ali & Hashmi, 2018; Glory, 2021; Omondi & Muturi, 2013). Fairfield et al. (1996) found that the line item's ability to predict future earnings roughly corresponds to its position on the income statement. In particular, the unique items presented above the line help predict future earnings. Lipe (1986) documented that the persistence and return reactions of the earnings component are positively related across components, which is consistent with the provision of additional information components due to the different nature of their time series. SAK EMKM (Small and Medium Entity Financial Accounting Standards) is a standard prepared by IAI to meet accounting requirements in the financial reporting of micro, small and medium entities (IAI, 2016). In this profit and loss financial report, a single step, namely a profit and loss report, combines all income and expenses in one group. So calculating the profit or loss requires one step, namely by subtracting total income from total expenses. Profit-loss financial report single step on

the DSH meat stall business is intended to help traders manage the profit generated and can also help traders make decisions to make the best possible profit

## 2. Materials and Methods

### 2.1. Materials

The types of assets used in preparing the profit-loss financial statements at the DSH meat shop are non-current assets. Non-current assets are not easily converted into money quickly because they have a useful life of more than one year. The assets used by the DSH meat stall include Building rights and Tools to support businesses, such as knives, scales, and others.

### 2.2. Methods

The method used in preparing the profit-loss financial statements at the DSH meat stall is interviewed. Interviews were conducted by asking questions to the owner of the DSH meat stall regarding the things needed in preparing profit-loss financial statements, such as assets owned, total income, operational costs and others. The stages in preparing the profit-loss financial statements include: Collecting financial data from traders, separating accounts and financial statements, and preparing financial reports.

## 3. Results and Discussion

### 3.1 Generated Financial Reports

#### 3.1.1 Financial Asset Data

a. Financial Data for the Period 1 November 2021 – 30 November 2021

BERKAS CITRA AGRO, PT.

Jl. Cikarang No 9 Bandung 40114

Telp. Cikarang 0291 No. 104 Padohbang

Telp. (022) 7234164/65 - (022) 6810253 | Fax: (022) 7234107

No. Rekening: ADE BAJOSAH, CIAMIS ?-10004

Noms. Perbankan:

No	Nama Barang	Dax	Qty	Harga
1	TOPSIDE 41 (KERBAU) RUSTAM	2.00	40.00	90,500.00
2	KINCKLE 42 (KERBAU) RUSTAM	8.00	160.00	91,000.00
3	CHUCK TENDER 64 (KERBAU) BLACK GOLD	2.00	40.00	90,000.00
4	RQ 16 (KERBAU) AMRON	3.00	60.00	72,000.00

No Bulet:

Tanggal:

No. Surat Jalan:

Perbankan:

FAKTUR PENJUALAN

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Figure 1: One of the NovemberPlease use size 11pt sales invoices for DSH Meat Stalls

Revenue	IDR 208,987,000
Cost of Goods Sold	IDR 189,540,000
Equipment Depreciation Cost	IDR 34,000
Electricity and Water Costs	IDR 290,000
Monthly Fee	IDR 200,000
Employee Salary Costs	IDR 3,750,000

## b. Financial Data for the Period 1 February 2022 – 28 February 2022

BERKAH CITRA AGRO, PT.

Jl. Cawang No.5 Bandung 40114

No.unggug Duren No.100 Pandeglang

Telp. (022) 723416/965 - (022) 8810327 | Fax. (022) 7234107

Email: berkahagro@gmail.com

Nama Perusahaan : ADE BARUKAN, PT (2-10004)

No. Buket

Tanggal

No. Surat Jalan

Penerimaan

FAKTUR PENJUALAN

No Faktur: 11000

Figure 2: One of the February sales invoices for DSH Meat Stalls

Revenue	IDR 171,628,000
Cost of Goods Sold	IDR 154,440,000
Equipment Depreciation Cost	IDR 34,000
Electricity and Water Costs	IDR 280,000
Monthly Fee	IDR 200,000
Employee Salary Costs	IDR 3,750,000

\* Purchase of goods not only from 1 seller, and most of the receipts do not exist

## 3.1.2 Establishment of Financial Report Accounts

The Profit - Loss Report used is the Single Step Profit - Loss Report:

## a) Period 1 November 2021 – 30 November 2021

## - Gross Profit

In the period 1 November 2021 – 30 November 2021, a gross profit of **IDR 19,447,000** was obtained from deducting total revenue and cost of goods sold, namely IDR 208,987,000 minus IDR 189,540,000.

## - Net Profit

In the period 1 November 2021 - 30 November 2021, obtained a net profit of **IDR 15,173,000** from reducing total revenue and expenses, namely IDR 208,987,000 minus IDR 193,814,000.

## - Cost of Goods Sold

During November, the DSH meat stall incurred costs for the cost of sales of **IDR 193,814,000.00**, which consists of IDR 189,540,000 (Cost of Sales) + IDR 34,000 (Equipment Depreciation Fee) + IDR 290,000 (Electricity and Water Costs) + IDR 200,000 (Monthly Fee) + IDR 3,750,000 (Employee Costs).

## b) Period 1 February 2022 – 28 February 2022

## - Gross Profit

In the period 1 February 2022 – 28 February 2022, a gross profit of **IDR 17,188,000** was obtained from the reduction of total revenue and cost of goods sold, namely IDR 171,628,000 minus IDR 154,440,000.

## - Net Profit

As of 28 February 2022, profit was obtained net **IDR 12,919,000**, which was obtained from reducing total revenue and total expenses, namely IDR 171,628,000 minus IDR 158,709,000.

## - Cost of Goods Sold

During February, the DSH meat stall incurred costs for the cost of sales of **IDR 158,709,000** consisting of IDR 154,440,000 (Cost of Sales) + IDR 34,000 (Equipment depreciation costs) + IDR 285,000 (Electricity and Water Fees) + IDR 200,000 (Monthly Fees) + IDR 3,750,000 (Employee Fees).

## 3.1.3 Preparation of Financial Statements

Table 1 will present the Preparation of financial reports that the author has made through interviews that have been conducted with DSH meat stall owners

**Table 1:** Income Statement DSH Meat Stall

<b>Period 1 February 2022 – 28 February 2022</b>				
<b>With comparative figures 1 November 2021 – 30 November 2021</b>				
	<b>1 February 2022 – 28 February 2022</b>		<b>1 November 2021 – 30 November 2021</b>	
<b>Revenue</b>	IDR	171,628,000	IDR	208,987,000
<b>Total Revenue</b>	IDR	171,628,000	IDR	208,987,000
<b>Expenses:</b>				
<b>Cost of Goods Sold</b>	IDR	154,440,000	IDR	189,540,000
<b>Equipment Depreciation Costs</b>	IDR	34,000	IDR	34,000
<b>Electricity and Water Costs</b>	IDR	285,000	IDR	290,000
<b>Monthly Fee</b>	IDR	200,000	IDR	200,000
<b>Employee Salary Costs</b>	IDR	3,750,000	IDR	3,750,000
<b>Total Company Expenses</b>	IDR	158,709,000	IDR	193,814,000
<b>Gross Profit</b>	<b>IDR</b>	<b>17,188,000</b>	<b>IDR</b>	<b>19,447,000</b>
<b>Net Profit</b>	<b>IDR</b>	<b>12,919,000</b>	<b>IDR</b>	<b>15,173,000</b>

### 3.2 Discussion

Table 2 will present the results of the vertical analysis at the DSH Meat Stall

**Table 2:** Vertical Analyzation of DSH Meat Stall

<b>Account Name</b>	<b>February 2022</b>		<b>Percentage</b>	<b>November 2021</b>		<b>Percentage</b>
Revenue	IDR	171,628,000	100 %	IDR	208,987,000	100 %
Cost of Goods Sold	IDR	158,709,000	92.47 %	IDR	193,814,000	92.74 %
Gross Profit	IDR	17,188,000	10.01 %	IDR	19,447,000	9.31 %
Net Profit	IDR	12,919,000	7.53 %	IDR	15,173,000	7.26 %

Based on the table of the analysis of the profit and loss report that was made in February 2022, the DSH Meat Kiosk managed to earn IDR 171,628,000 in revenue, and during November 2021, it was IDR 208,987,000. Revenue in February 2022 decreased by 17.88% compared to November 2021. In February 2022, net profit was obtained by 7.53% or a nominal IDR 12,919,000. In November 2021, a net profit was obtained of 7.26% or a nominal value of IDR 15,173,000. Net profit in February 2022 increased by 0.27% compared to November 2021.

The cost of goods sold consists of the sum of the Cost of Goods Sold, Equipment Depreciation Costs, Electricity and Water Costs, Monthly Fees and Employee Costs. During February 2021, the cost of goods sold was 92.47% or a nominal value of IDR 158,709,000. Compared to November 2021, the cost of goods sold decreased by 0.27%, which means that the expenses in February were lighter. The Gross Profit earned during February 2022 was 10.01%, and in December, it was 9.31%. This gross profit is obtained from the difference between sales and cost of goods sold. When compared to November 2021, gross profit increased by 0.71%.

### 4. Conclusion

From the results of the DSH Meat Kiosk profit and loss report, the total revenue can be seen that revenue in February 2022 was IDR 171,628,000 while in November 2021, it was IDR 208,987,000. This means that the revenue index for February 2022 decreased 17.88% from November 2021 revenue. The total cost of goods sold in February 2022 decreased by 0.27% from the previous month. In terms of net profit, the DSH Meat Kiosk increased by 0.27%. This financial report can help and facilitate traders in managing the profits generated and making decisions to make the best possible profit.

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