



## Storm Eg Agent Profit and Loss Report in February 2022

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### Abstract

Financial statements are a fundamental thing in a company. One type of financial report is the income statement. The income statement is a report that provides information on the company's performance, which contains income and profit and loss expenses. This study aims to introduce good and simple income statements and understand financial statement analysis. This research uses quantitative methods using vertical, horizontal, and ratio financial analysis techniques. The result of this research is that the Storm egg agent records that the company's finances are in good condition based on the ratio analysis of gross profit margin and net profit margin. The vertical and horizontal analysis found that the company experienced profit growth from the first period to the second period.

*Keyword:* Income statement, quantitative methods, financial analysis techniques

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### 1. Introduction

Financial statements are a fundamental thing in a company. Both large companies and small companies are not spared from financial reports. Financial reports describe the accounting process's financial position for a certain period (Altman et al., 2014; Desiyanti et al., 2019; Manalu et al., 2017). One type of financial report is the income statement. An income statement is a profit and loss report that provides information on the performance of companies that carry out their operations within a certain period of time. This report reports profit and loss income and expense during the period (Welc, 2022; Wagenhofer, 2014; Stubben, 2010). The income statement is very useful for companies because it calculates profits and losses from each order and determines the cost of inventory (Rahman et al., 2013; Ravisankar et al., 2011; Iatridis, 2010).

This study aims to introduce a good and simple income statement based on the above objectives. Some analysis of financial statements is also provided so that related parties can understand and read profit and loss reports based on existing analysis. Three financial statement analysis techniques will be used: vertical, horizontal, and ratio analysis. In this analysis, related parties are expected to be able to read and analyze financial reports in general (Ferguson, 2012; Chan et al., 2013).

### 2. Materials and Methods

#### 2.1. Materials

The data analyzed in this study is the daily data of the Hurricane egg agent in Bandung, consisting of daily sales and expenditure data for the period 2 to 16 February 2022. The data used is secondary data because it was obtained directly from the owner of the hurricane egg agent. The data were also analyzed using the help of the Microsoft Excel software application.

#### 2.2. Methods

This research uses quantitative methods and is a type of quantitative research because scientific research is arranged systematically and tries to find causality to determine the relationship (Kasiran, 2010). The data used is

divided into two parts, where the income data is the sale of eggs in retail, bundles, and fractions. At the same time, the expenditure data is the operational expenses used by the company.

The analysis technique that will be used is the vertical, horizontal, and ratio analysis of financial statements. In more detail, the ratio analysis used is the analysis of profitability ratios, namely:

Gross profit margin

$$\text{Gross Profit Margin} = \frac{\text{Gross Profit}}{\text{Total Sales Revenue}}$$

To measure whether the company has determined a good cost of goods and  
Net profit margin

$$\text{Net Profit Margin} = \frac{\text{Net Profit}}{\text{Total Sales Proceed}}$$

To measure how much the company reduces operational costs.

### 3. Results and Discussion

#### 3.1. Financial Reports

##### 3.1.1. Storm Egg Agent Business Financial Asset Data

Initial data is still in the form of hardcopy because the company still collects data manually on paper. So we need a softcopy in tabular form with the help of an application. The following is the daily data on income and expenses for the Hurricane egg agent, which has been modified with the help of Microsoft Excel software.

**Table 1:** Daily data on income and expenses for Hurricane egg agents for the period 2-16 February 2022

Date	Retail	Bond	Fractions	Money Out	Explanation of Money Out
2/2/2022	IDR 190,000	IDR 277,500	IDR 5,000	IDR 12,000	Parking
	IDR 97,500	IDR 277,500	IDR 7,500	IDR 10,000	27000
	IDR 19,000	IDR 277,500	IDR 45,000	IDR 5,000	
	IDR 9,500	IDR 555,000	IDR 45,000	IDR 400,000	Employee salary
	IDR 15,000	IDR 277,500	IDR 10,500	IDR 200,000	Fuel
	IDR 25,000	IDR 540,000	IDR 60,000	IDR 30,000	258000
	IDR 40,000	IDR 277,500		IDR 28,000	
	IDR 20,000	IDR 277,500		IDR 80,000	Shopping
	IDR 57,000	IDR 277,500		IDR 50,000	Electronic Money
	IDR 10,000			IDR 50,000	Dues
	IDR 63,000			IDR 5,000	tree
	IDR 90,000			IDR 115,000	Duty stamp
	IDR 36,000			IDR 11,500	Other
	IDR 100,000				
	IDR 20,000				
	IDR 20,000				
	IDR 40,000				
	IDR 20,000				
Total	IDR 872,000	IDR 3,037,500	IDR 173,000	IDR 996,500	
3/2/2022	IDR 10,000	IDR 277,500	IDR 5,000	IDR 12,000	Parking
	IDR 9,500	IDR 277,500	IDR 8,500	IDR 92,000	Shopping
	IDR 50,000	IDR 277,500	IDR 1,000	IDR 46,000	138000
	IDR 28,000	IDR 277,500	IDR 5,000	IDR 35,000	Water
	IDR 18,000	IDR 277,500	IDR 4,000	IDR 70,000	Demolition
	IDR 40,000	IDR 277,500	IDR 16,000	IDR 2,400,000	Driver
	IDR 27,000	IDR 277,500			
	IDR 30,000	IDR 277,500			
	IDR 54,000				

	IDR 175,000				
	IDR 21,000				
	IDR 20,000				
	IDR 13,000				
Total	IDR 495,500	IDR 2,220,000	IDR 39,500	IDR 2,655,000	
4/2/2022	IDR 20,000	IDR 270,000	IDR 7,500	IDR 12,000	Parking
	IDR 10,000	IDR 1,575,000	IDR 10,000	IDR 2,000	19000
	IDR 30,000	IDR 525,000	IDR 18,000	IDR 5,000	
	IDR 40,000	IDR 1,080,000	IDR 22,000	IDR 200,000	Fuel
	IDR 80,000	IDR 510,000	IDR 5,000		
	IDR 40,000	IDR 555,000	IDR 7,000		
	IDR 9,500	IDR 270,000	IDR 52,000		
	IDR 10,000	IDR 270,000	IDR 21,000		
	IDR 10,000				
	IDR 15,000				
	IDR 28,000				
	IDR 18,000				
	IDR 60,000				
	IDR 10,000				
Total	IDR 380,500	IDR 5,055,000	IDR 142,500	IDR 219,000	
5/2/2022	IDR 20,000	IDR 270,000	IDR 2,000	IDR 12,000	Parking
	IDR 185,000	IDR 270,000	IDR 20,000	IDR 5,000	20000
	IDR 68,000	IDR 270,000	IDR 65,000	IDR 3,000	
	IDR 10,000	IDR 360,000	IDR 20,000	IDR 30,000	Fuel
	IDR 18,500	IDR 270,000	IDR 10,000	IDR 3,600,000	Employee salary
	IDR 55,500	IDR 270,000		IDR 22,500	Shopping
	IDR 10,000	IDR 270,000		IDR 140,000	512500
	IDR 65,000	IDR 270,000		IDR 350,000	
	IDR 78,000	IDR 270,000		IDR 50,000	Dues
		IDR 540,000		IDR 900,000	Driver
		IDR 270,000		IDR 125,000	Other
Total	IDR 510,000	IDR 3,330,000	IDR 117,000	IDR 5,237,500	
7/2/2022	IDR 180,000	IDR 270,000	IDR 16,000	IDR 12,000	Parking
	IDR 39,000	IDR 845,000	IDR 11,000	IDR 10,000	59000
	IDR 18,000	IDR 270,000	IDR 10,000	IDR 5,000	
	IDR 95,000	IDR 270,000	IDR 5,000	IDR 10,000	
	IDR 35,000	IDR 270,000		IDR 5,000	
	IDR 57,000	IDR 270,000		IDR 10,000	
	IDR 95,000	IDR 270,000		IDR 2,000	
	IDR 39,000	IDR 270,000		IDR 5,000	
	IDR 58,500	IDR 270,000		IDR 20,000	Fuel
	IDR 10,000	IDR 522,000		IDR 50,000	270000
	IDR 70,000	IDR 267,000		IDR 200,000	
	IDR 170,000	IDR 270,000		IDR 60,000	Demolition
	IDR 35,000			IDR 110,000	240000

	IDR 5,000			IDR 70,000	
	IDR 10,000			IDR 30,000	Electronic Money
	IDR 50,500			IDR 220,000	Shopping
	IDR 27,000			IDR 37,000	271000
	IDR 25,000			IDR 14,000	
	IDR 18,000			IDR 50,000	Rom
				IDR 11,000	tree
				IDR 5,000	16000
Total	IDR 1,037,000	IDR 4,064,000	IDR 42,000	IDR 936,000	
8/2/2022	IDR 35,000	IDR 270,000	IDR 15,000	IDR 12,000	Parking
	IDR 35,000	IDR 270,000	IDR 10,000	IDR 2,000	25000
	IDR 9,000	IDR 270,000	IDR 12,000	IDR 2,000	
	IDR 95,000	IDR 270,000	IDR 3,000	IDR 9,000	
	IDR 58,500	IDR 270,000	IDR 3,000	IDR 450,000	Garage
	IDR 10,000	IDR 270,000	IDR 6,000	IDR 23,000	Fuel
	IDR 18,000		IDR 17,000	IDR 30,000	53000
	IDR 58,500		IDR 30,000	IDR 21,000	Shopping
	IDR 19,000		IDR 10,000	IDR 15,000	120000
	IDR 70,000		IDR 7,500	IDR 84,000	
	IDR 18,000		IDR 10,000	IDR 70,000	Demolition
	IDR 185,000		IDR 16,000	IDR 45,000	Motor Operations
	IDR 70,000		IDR 16,000	IDR 2,400,000	Driver
	IDR 19,500		IDR 30,000		
	IDR 18,000				
Total	IDR 718,500	IDR 1,620,000	IDR 185,500	IDR 3,163,000	
9/2/2022	IDR 38,000	IDR 270,000	IDR 9,000	IDR 12,000	Parking
	IDR 9,000	IDR 265,500	IDR 37,500	IDR 5,000	22000
	IDR 18,000	IDR 531,000	IDR 10,000	IDR 5,000	
	IDR 95,000	IDR 525,000	IDR 8,000	IDR 200,000	Fuel
	IDR 27,000	IDR 265,500		IDR 30,000	230000
	IDR 52,500	IDR 265,500		IDR 24,000	Water
	IDR 5,000	IDR 265,500		IDR 169,000	Shopping
	IDR 19,000	IDR 265,500		IDR 24,500	193500
	IDR 18,000	IDR 265,500		IDR 11,000	tree
	IDR 19,000	IDR 265,500		IDR 70,000	Demolition
	IDR 19,000	IDR 265,500		IDR 6,000	Other
	IDR 46,500	IDR 510,000			
	IDR 52,500				
	IDR 52,500				
Total	IDR 471,000	IDR 3,960,000	IDR 64,500	IDR 556,500	
10/2/2022	IDR 18,000	IDR 1,050,000	IDR 6,000	IDR 12,000	Parking
	IDR 9,000	IDR 262,500	IDR 75,000	IDR 2,000	31000
	IDR 9,000	IDR 262,500	IDR 21,000	IDR 10,000	
	IDR 17,500	IDR 262,500	IDR 63,000	IDR 2,000	
	IDR 17,500	IDR 510,000	IDR 6,000	IDR 5,000	
	IDR 57,000	IDR 525,000	IDR 30,000	IDR 70,000	Demolition
	IDR 18,000	IDR 262,500	IDR 58,000	IDR 5,000	tree
	IDR 180,000		IDR 6,000	IDR 100,000	Motor Operations

	IDR 10,000		IDR 18,000	IDR 11,500	Other
	IDR 9,000				
	IDR 43,000				
	IDR 19,000				
	IDR 18,000				
	IDR 16,500				
	IDR 175,000				
	IDR 10,000				
	IDR 52,500				
	IDR 19,000				
	IDR 9,000				
	IDR 19,000				
	IDR 57,000				
	IDR 19,000				
	IDR 10,000				
Total	IDR 812,000	IDR 3,135,000	IDR 283,000	IDR 217,500	
11/2/2022	IDR 38,000	IDR 262,500	IDR 3,000	IDR 12,000	Parking
	IDR 19,000	IDR 262,500	IDR 22,000	IDR 2,000	24000
	IDR 27,000	IDR 262,500	IDR 3,000	IDR 4,000	
	IDR 35,000	IDR 787,500	IDR 6,000	IDR 2,000	
	IDR 18,000	IDR 510,000	IDR 22,500	IDR 4,000	
	IDR 350,000	IDR 787,500		IDR 20,000	Fuel
	IDR 18,000	IDR 262,500		IDR 30,000	50000
	IDR 19,000	IDR 262,500		IDR 129,000	Shopping
	IDR 18,000	IDR 262,500		IDR 270,000	499000
	IDR 35,000			IDR 100,000	
	IDR 35,000			IDR 20,000	Electronic Money
	IDR 35,000			IDR 27,500	tree
				IDR 50,000	Other
Total	IDR 647,000	IDR 3,660,000	IDR 56,500	IDR 670,500	
12/2/2022	IDR 19,500	IDR 525,000	IDR 1,000	IDR 12,000	Parking
	IDR 14,000	IDR 265,500	IDR 7,500	IDR 4,000	38000
	IDR 39,000	IDR 262,500	IDR 1,000	IDR 10,000	
	IDR 18,500	IDR 1,593,000	IDR 75,000	IDR 2,000	
	IDR 19,500	IDR 262,500	IDR 14,000	IDR 5,000	
	IDR 26,000	IDR 270,000	IDR 45,000	IDR 5,000	
	IDR 165,000	IDR 262,500	IDR 45,000	IDR 50,000	Fuel
	IDR 39,000	IDR 262,500	IDR 48,000	IDR 200,000	275000
	IDR 9,000	IDR 1,305,000	IDR 9,000	IDR 25,000	
	IDR 14,000	IDR 262,500	IDR 10,000	IDR 4,500,000	Employee salary
	IDR 18,000		IDR 6,000	IDR 30,000	Shopping
	IDR 38,000		IDR 20,000	IDR 73,500	248500
	IDR 38,000			IDR 45,000	
	IDR 700,000			IDR 100,000	
	IDR 13,500			IDR 5,000	tree
	IDR 39,000			IDR 25,000	Other
	IDR 180,000			IDR 200,000	225000
	IDR 190,000				
	IDR 180,000				

	IDR 19,000				
	IDR 35,000				
Total	IDR 1,814,000	IDR 5,271,000	IDR 281,500	IDR 5,291,500	
14/2/2022	IDR 29,000	IDR 270,000	IDR 13,000	IDR 12,000	Parking
	IDR 39,000	IDR 540,000	IDR 10,000	IDR 2,000	46000
	IDR 18,000	IDR 270,000	IDR 9,000	IDR 5,000	
	IDR 19,000	IDR 270,000	IDR 10,000	IDR 5,000	
	IDR 50,000	IDR 270,000	IDR 10,000	IDR 5,000	
	IDR 19,500	IDR 1,593,000	IDR 7,500	IDR 3,000	
	IDR 17,500	IDR 270,000	IDR 80,000	IDR 9,000	
	IDR 10,000	IDR 270,000	IDR 88,000	IDR 5,000	
	IDR 39,000	IDR 270,000	IDR 40,000	IDR 48,500	Shopping
	IDR 18,500	IDR 270,000	IDR 15,000	IDR 132,000	180500
	IDR 39,000		IDR 15,000	IDR 30,000	Fuel
	IDR 18,500		IDR 8,000	IDR 50,000	Electronic Money
	IDR 20,000			IDR 205,000	Electricity Tokens
	IDR 35,000			IDR 33,000	tree
	IDR 54,000			IDR 70,000	Demolition
	IDR 18,500				
Total	IDR 444,500	IDR 4,293,000	IDR 305,500	IDR 614,500	
15/2/2022	IDR 370,000	IDR 277,500	IDR 10,000	IDR 12,000	Parking
	IDR 29,500	IDR 277,500	IDR 7,000	IDR 2,000	19000
	IDR 39,000	IDR 277,500	IDR 20,000	IDR 5,000	
	IDR 57,000	IDR 277,500	IDR 61,000	IDR 200,000	Fuel
	IDR 9,500	IDR 277,500	IDR 10,000	IDR 200,000	450000
	IDR 185,000	IDR 546,000	IDR 16,000	IDR 50,000	
	IDR 60,000	IDR 277,500	IDR 10,000	IDR 16,500	tree
	IDR 40,000	IDR 277,500	IDR 8,000	IDR 300,000	Shopping
	IDR 190,000	IDR 277,000		IDR 60,000	Demolition
	IDR 95,000	IDR 277,500			
	IDR 10,000	IDR 277,500			
	IDR 57,000	IDR 277,500			
		IDR 277,500			
		IDR 277,500			
		IDR 277,500			
Total	IDR 1,142,000	IDR 4,430,500	IDR 142,000	IDR 845,500	
16/2/2022	IDR 60,000	IDR 277,500	IDR 10,000	IDR 12,000	Parking
	IDR 10,000	IDR 277,500	IDR 15,000	IDR 5,000	37000
	IDR 20,000	IDR 555,000	IDR 15,000	IDR 2,000	
	IDR 10,000		IDR 85,000	IDR 3,000	
	IDR 20,000			IDR 8,000	
	IDR 20,000			IDR 2,000	
	IDR 20,000			IDR 5,000	
	IDR 60,000			IDR 150,000	Shopping
	IDR 10,000			IDR 44,000	226000
	IDR 40,000			IDR 32,000	
	IDR 19,000			IDR 20,000	tree
	IDR 10,000			IDR 70,000	Demolition
	IDR 20,000			IDR 11,500	Other

	IDR 18,500				Explanation of Money Out
	IDR 57,000				Parking 27000
Total	IDR 394,500	IDR 1,110,000	IDR 125,000	IDR 364,500	
Total All	IDR 9,738,500	IDR 45,186,000	IDR 1,957,500	IDR 21,767,500	Employee salary

### 3.1.2. Establishment of Financial Report Accounts

The following is a description of operational expenditure data to assist in the preparation of an income statement.

**Table 2: Explanation of Cash Out**

	Parking	Fuel	Wages	Shopping	Tree	Demolition	Duty stamp	Rom
Week 1	IDR 162,000	IDR 781,000	IDR 4,000,000	IDR 1,121,500	IDR 21,000	IDR 380,000	IDR 115,000	IDR 50,000
Week 2	IDR 217,000	IDR 1,035,000	IDR 4,500,000	IDR 1,647,500	IDR 118,000	IDR 340,000		
Total	IDR 379,000	IDR 1,816,000	IDR 8,500,000	IDR 2,769,000	IDR 139,000	IDR 720,000	IDR 115,000	IDR 50,000
Dues	Driver	Electronic Money	Water	motorcycle Operations	Electricity Tokens	Garage	Other	Total
IDR 100,000	IDR 5,700,000	IDR 80,000	IDR 35,000	IDR 45,000		IDR 450,000	IDR 136,500	IDR 13,207,000
	Parking	IDR 70,000	IDR 24,000	IDR 100,000	IDR 205,000		IDR 304,000	IDR 8,560,500

### 3.1.3. Preparation of Financial Statements

The following is the Storm egg agent's profit and loss report for the period February 2-16, 2022.

**Table 3: Storm Egg Agent Income Statement**

[Storm Egg Agent]	Income statement	
	For the period 2 February 2022 to 16 February 2022	
Operating Income	2-8 Feb 2022	9-16 Feb 2022
Retail Revenue	IDR 4,013,500	IDR 5,725,000
Bond Revenue	IDR 19,326,500	IDR 25,859,500
Fractional Income	IDR 699,500	IDR 1,258,000
Other Income	IDR -	IDR -
<b>Total Operating Income</b>	<b>IDR 24,039,500</b>	<b>IDR 32,842,500</b>
Operating Expenses		
Water	IDR 35,000	IDR 24,000
Shopping	IDR 1,121,500	IDR 1,647,500
Fuel	IDR 781,000	IDR 1,035,000
Loading and unloading costs	IDR 380,000	IDR 340,000
Motor Operational Costs	IDR 45,000	IDR 100,000
Parking fee	IDR 162,000	IDR 217,000
ROM Cost	IDR 50,000	IDR -
Tree fee	IDR 21,000	IDR 118,000
Employee salary	IDR 4,000,000	IDR 4,500,000
Refill Electronic Money	IDR 80,000	IDR 70,000
Local Dues	IDR 100,000	IDR -
Duty stamp	IDR 115,000	IDR -

	Electricity Tokens	IDR -	IDR 205,000
	Garage Rent	IDR 450,000	IDR -
	Hire Driver	IDR 5,700,000	IDR -
	Other Expenses	IDR 136,500	IDR 304,000
Total Operating Expenses		IDR 13,177,000	IDR 8,560,500
Total income		IDR 10,862,500	IDR 24,282,000
Other Income and Expenses			
	Non-Operating Income	IDR -	IDR -
	Expenses Outside Operations	IDR -	IDR -
Total Revenue		IDR 10,862,500	IDR 24,282,000

### 3.1.4. Vertical and Horizontal Analysis

The following is a description of the Vertical and Horizontal analysis techniques.

**Table 4:** Vertical Analysis Table

vertical analysis	2-8 Februari 2022			9-16 Februari 2022		
Gross sales	IDR	24,039,500	100.00%	IDR	32,842,500	100.00%
Water	IDR	35,000	0.15%	IDR	24,000	0.07%
Shopping	IDR	1,121,500	4.67%	IDR	1,647,500	5.02%
Fuel	IDR	781,000	3.25%	IDR	1,035,000	3.15%
Loading and unloading costs	IDR	380,000	1.58%	IDR	340,000	1.04%
Motor Operational Costs	IDR	45,000	0.19%	IDR	100,000	0.30%
Parking fee	IDR	162,000	0.67%	IDR	217,000	0.66%
ROM Cost	IDR	50,000	0.21%	IDR	-	0.00%
Tree fee	IDR	21,000	0.09%	IDR	118,000	0.36%
Employee salary	IDR	4,000,000	16.64%	IDR	4,500,000	13.70%
Refill Electronic Money	IDR	80,000	0.33%	IDR	70,000	0.21%
Local Dues	IDR	100,000	0.42%	IDR	-	0.00%
Duty stamp	IDR	115,000	0.48%	IDR	-	0.00%
Electricity Tokens	IDR	-	0.00%	IDR	205,000	0.62%
Garage Rent	IDR	450,000	1.87%	IDR	-	0.00%
Hire Driver	IDR	5,700,000	23.71%	IDR	-	0.00%
Other Expenses	IDR	136,500	0.57%	IDR	304,000	0.93%
Net Income	IDR	10,862,500	45.19%	IDR	24,282,000	73.93%

Based on the vertical analysis, it can be seen that the company can generate quite good net income. In the first period, it earned 45.19% of gross sales and achieved a comparison of 73.93% in the second period.

**Table 5:** Horizontal Analysis Table

Horizontal Analysis	Percentage	Difference
Retail Revenue	IDR 1,711,500	29.90%
Bond Revenue	IDR 6,533,000	25.26%
Fractional Income	IDR 558,500	44.40%
Other Income	IDR -	#Div/0!



Gross Profit	IDR	8,803,000	26.80%
Water	IDR	11,000	45.83%
Shopping	IDR	526,000	31.93%
Fuel	IDR	254,000	24.54%
Loading And Unloading Costs	IDR	40,000	11.76%
Motor Operational Costs	IDR	55,000	55.00%
Parking Fee	IDR	55,000	25.35%
Rom Cost	IDR	50,000	#Div/0!
Tree Fee	IDR	97,000	82.20%
Employee Salary	IDR	500,000	11.11%
Refill Electronic Money	IDR	10,000	14.29%
Local Dues	IDR	100,000	#Div/0!
Duty Stamp	IDR	115,000	#Div/0!
Electricity Tokens	IDR	205,000	100.00%
Garage Rent	IDR	450,000	#Div/0!
Hire Driver	IDR	5,700,000	#Div/0!
Other Expenses	IDR	167,500	55.10%
Total Load	IDR	4,616,500	53.93%
Total Income	IDR	13,419,500	55.27%

Based on the horizontal analysis, it can be seen that total revenue has increased by 55.27% from the previous period. However, several columns show undefined because each period has different expenditures, so changes from the first to the second period are unknown.

#### 4. Discussion

The Storm egg agent's profit and loss report is still too simple because, in the original data, many financial elements are not listed or listed separately from the daily data. However, the results of the Hurricane egg agent's profit and loss report noted that the company's finances were in good condition because it earned substantial income. The following is the analysis of the profitability ratios obtained:

The first week

$$\text{Gross Profit Margin} = \frac{\text{Laba Kotor}}{\text{Total Hasil Penjualan}} = \frac{10,862,500}{24,039,500} = 45\%$$

$$\text{Net Profit Margin} = \frac{\text{Laba Bersih}}{\text{Total Hasil Penjualan}} = \frac{10,862,500}{24,039,500} = 45\%$$

Second week

$$\text{Gross Profit Margin} = \frac{\text{Laba Kotor}}{\text{Total Hasil Penjualan}} = \frac{24,282,000}{32,842,500} = 73\%$$

$$\text{Net Profit Margin} = \frac{\text{Laba Bersih}}{\text{Total Hasil Penjualan}} = \frac{24,282,000}{32,842,500} = 73\%$$

Based on the ratio above, it can be concluded that the company has determined a good cost of goods and has reduced operational expenses well too.

#### 5. Conclusion

In this study, a simple income statement has been shown to add insight into related parties' financial statements. The vertical and horizontal analysis found that the company experienced profit growth from the first period to the second period. Based on the ratio analysis of the two indicators of gross profit margin and net profit margin, it was found that the company has determined the cost of goods well and suppressed operational costs well too. But there are still deficiencies where the daily data of the Storm egg agent is incomplete. There is no information regarding the cost of goods and daily capital data, which limits the ratio analysis of financial statements. The net profit margin ratio analysis seems the same because the company does not yet have data on tax payments or profit after tax.

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