



PT. Sistem Akuntansi Indonesia

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SSOT PROFIT & LOSS REPORT

REVENUE

Revenue from sales and services

| | |
|----------------------|-----------------------|
| TOTAL REVENUE | Rp 200.000.000 |
|----------------------|-----------------------|

Revenue Accounts:

| | | |
|------|-----------------|----------------|
| 4101 | Sales Revenue | Rp 180.000.000 |
| 4201 | Service Revenue | Rp 20.000.000 |

COST OF GOODS SOLD

Direct costs of producing goods/services

| | |
|---------------------------------|-----------------------|
| TOTAL COST OF GOODS SOLD | Rp 150.000.000 |
|---------------------------------|-----------------------|

COGS Accounts:

| | | |
|------|------------------------|----------------|
| 5101 | Direct Materials | Rp 100.000.000 |
| 5111 | Direct Labor | Rp 30.000.000 |
| 5121 | Manufacturing Overhead | Rp 20.000.000 |

| | |
|---------------------|----------------------|
| GROSS PROFIT | Rp 50.000.000 |
|---------------------|----------------------|

Gross Profit Margin: 25.00%

OPERATING EXPENSES

Administrative, selling, and general expenses

| | |
|---------------------------------|----------------------|
| TOTAL OPERATING EXPENSES | Rp 20.000.000 |
|---------------------------------|----------------------|

Administrative Expenses:

| | | |
|------|-----------------|--------------|
| 5201 | Office Supplies | Rp 5.000.000 |
| 5202 | Utilities | Rp 3.000.000 |

Selling & Marketing Expenses:

| | | |
|------|-------------------|--------------|
| 5301 | Advertising | Rp 7.000.000 |
| 5302 | Sales Commissions | Rp 3.000.000 |

General Expenses:

| | | |
|------|-------------|--------------|
| 5401 | Insurance | Rp 1.000.000 |
| 5402 | Maintenance | Rp 1.000.000 |

| | |
|-------------------------|----------------------|
| OPERATING INCOME | Rp 30.000.000 |
|-------------------------|----------------------|

Operating Margin: 15.00%

OTHER INCOME/EXPENSES

| | |
|----------------|---------------|
| Other Income | Rp 5.000.000 |
| Other Expenses | Rp -2.000.000 |

Other Income Accounts:

| | | |
|------|------------------------|--------------|
| 7001 | Interest Income | Rp 3.000.000 |
| 7002 | Gain on Sale of Assets | Rp 2.000.000 |

Other Expense Accounts:

| | | |
|------|------------------|--------------|
| 6001 | Interest Expense | Rp 1.000.000 |
| 6002 | Loss on Disposal | Rp 1.000.000 |

Other Income Accounts:

| | | |
|------|------------------------|--------------|
| 7001 | Interest Income | Rp 3.000.000 |
| 7002 | Gain on Sale of Assets | Rp 2.000.000 |

Other Expense Accounts:

| | | |
|------|------------------|--------------|
| 6001 | Interest Expense | Rp 1.000.000 |
| 6002 | Loss on Disposal | Rp 1.000.000 |

| | |
|-------------------|---------------|
| INCOME BEFORE TAX | Rp 25.000.000 |
| Tax Expense | Rp 5.000.000 |
| NET INCOME | Rp 20.000.000 |

Net Income Margin: 10.00%

FINANCIAL RATIOS SUMMARY

| | |
|-----------------------------|---------------------------|
| Gross Profit Margin: 25.00% | Operating Margin: 15.00% |
| EBITDA Margin: 15.00% | Net Income Margin: 10.00% |