```sas
/* a) */
libname dir '/home/u59612831/A3/';
data work.target;
    set dir.target121999;
    if Date eq '20DEC1999'd and Origin eq "BHM";
RUN;

proc sort data=work.target out=work.sort_b;
    by FlightID;
run;

title 'a) work.sort_b';
proc print data=work.sort_b;

/* b) */
data work.sales;
    set dir.sales121999;
    if Date eq '20DEC1999'd and Origin eq "BHM";
RUN;

proc sort data=work.sales out=work.sort_s;
    by FlightID;
run;


title 'b) work.sort_s';
proc print data=work.sort_s;
run;

/* c) */
DATA compare;
   MERGE work.sort_b work.sort_s;
   BY FlightID;
   LostCargoRev =  CargoRev – CargoTarRev;
RUN;

title 'c) compare';
proc print data=compare;
run;

/* d) */
data compare_formatted;
    set compare;
    label LostCargoRev="CargoRev – CargoTarRev. Negative values are losses";
    format LostCargoRev dollar10.2;
run;

title 'd) compare formatted';
proc print data=compare_formatted;
    var CargoRev CargoTarRev LostCargoRev;
run;
```