



Analysis of the Client's Financial Performance of PT Bisnis Indonesia Persada Tax Consultant Office

INTRODUCTION

PT XXX is a company engaged in the internet sector, providing digital services and solutions for various business needs. However, in 2023, the company faces significant challenges related to declining profit margins and increasing operating costs. Through an internship at the Tax Consultant Office of PT BIP, a financial performance analysis was carried out to identify the main cause of this problem and provide the right solution.

LITERATUR

- Analyzing financial statements can show whether the company has achieved very well or vice versa (Astuti et al., 2021)
- Financial statement analysis is a process to study financial data so that it can be easily understood to find out the financial position, which can determine a decision to be taken (Maruta, 2018).
- In IAI (2023), financial statements are part of the financial reporting process which includes balance sheets, income statements, reports on changes in financial positions, notes and other reports as well as explanatory materials that show the integral parts of financial statements
- Purpose and Benefits of analysis as a comparison with similar companies about the results they achieve (Rahmah, 2016).
- Financial performance is an analysis carried out to see the extent to which a company has implemented by using the rules of financial implementation properly and correctly (Faisal, 2017).

DISCUSSION

| | 2023 (Rupiah) | 2022 (Rupiah) | Increase or Decrease | |
|----------------------------|-----------------------|-------------------------|---------------------------|----------------|
| | | | Amount (RP) | Percent |
| AL REVENUE | 7.340.476.147,00 | 3.038.503.797,00 | 4.301.972.350,00 | 141,58% |
| AL OPERATIONAL EXPENSES | 242.373.584,98 | 1.288.961.514,00 | - 1.046.587.929,02 | -81,20% |
| AL OTHER INCOME & EXPENSES | (3.838.473,55) | (1.500.506,00) | - 2.337.967,55 | 155,81% |
| A (RUGI) BERSIH | 246.212.058,53 | 1.290.462.020,00 | - 1.044.249.961,47 | -80,92% |

PT XXX experienced an increase in Assets of around 5.80% in 2023. However, the company's net profit experienced a significant decline, due to the increase in operating expenses exceeding revenue growth. This is a major point of concern because it has a direct impact on the company's financial health.

PT Bisnis Indonesia Persada, should consider adding financial statement analysis services to their service portfolio improving service quality and competitiveness in the market. PT XXX as a client needs to continue to prioritize efforts to improve operational efficiency, including strict monitoring of direct costs and operating costs, it is hoped that PT XXX can overcome its financial challenges and achieve better performance.

DISCUSSION

| | Neraca | | Increase or Decrease | |
|---------------------------------------|-------------------------|-------------------------|-----------------------|--------------|
| | 2023 (Rupiah) | 2022 (Rupiah) | Amount (RP) | Percent |
| TOTAL ASET | 2.149.780.114,74 | 2.031.880.160,00 | 117.899.954,74 | 5,80% |
| TOTAL LIABILITIES | 150.991.227,57 | 271.626.384,00 | - 120.635.156,43 | -44,41% |
| TOTAL EQUITY | 1.998.788.886,43 | 1.760.253.775,00 | 238.535.111,43 | 13,55% |
| TOTAL LIABILITIES & EQUITY | 2.149.780.114,00 | 2.031.880.159,00 | 117.899.955,00 | 5,80% |

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