

## **COST VOLUME PROFIT ANALYSIS AS A PROFIT PLANNING TOOL TO INCREASE SALES AT AMPLANG MELY UMKM**

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### **ABSTRACT**

**Abstract:** *This study aims to determine how the cost volum profit analysis is applied as a profit planning tool in the Amplang Mely MSME. Amplang Mely MSME is a business that produces amplang. Amplang Mely MSME faces challenges due to a lack of understanding of determining sales volume, costs incurred, and the break-even point. This study uses a quantitative descriptive method. The results of the analysis reveal significant fluctuations in the contribution margin (CM), with the highest value recorded in July at Rp 9,991,472 and the lowest in September at Rp 408,687, indicating instability in variable cost management. The Break-EvenBreak-Even Point (BEP) exhibits a similar pattern, with the lowest BEP occurring in July (781 units) and the highest BEP recorded in September (6,768 units), influenced by the decline in CM. The Margin of Safety (MOS) was only positive in July and November, indicating that in other months, sales were unable to cover all costs, so the MSME was at risk. In response to the losses, the MSME set a profit target of 30% of the previous loss, requiring sales of Rp 12,266,568 by January 2025. These findings confirm that CVP analysis can be a strategic tool in financial planning and decision-making, particularly in the face of fluctuating business dynamics.*

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## **1. Introduction**

A country's progress can be seen through the success of its development process, which is reflected in its economic growth. Consistent economic growth reflects the success of development implementation, indicating increased productivity and technological advancement. Economic growth also indicates that economic activities generate higher real incomes compared to the previous year. Therefore, factors such as the quantity and quality of natural and human resources, capital, technology, and social responsiveness are key factors impacting a country's growth and development (Sari & Fisabilillah, 2021, p. 179).

In the context of economic growth, two stakeholders have interests: the government and businesses. The government's interests in economic growth are multifaceted and far-reaching, encompassing social, legal, and political factors. Meanwhile, for businesses, this is directly related to their business conditions. One sector that continues to grow in Indonesia is the Micro, Small, and Medium Enterprises (MSMEs) sector (Yusuf, Seftiana, and Lidyah 2022, 31). In an era of rapid economic dynamics, Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in national economic development. MSMEs play a crucial role in the economy, as they can serve as a driving force for local economic growth. They significantly contribute to employment,

poverty alleviation, and increased community income (Tambunan, 2020, p. 47).

Microbusiness owners strive to generate profits that can help them and their businesses survive. In a highly competitive microbusiness environment, business owners are encouraged to increase their sales to achieve greater profits (Litamahuputty, Pelamonia, and Nanlohy 2022, 124). However, the ability of MSMEs to manage their finances is often a challenge. MSMEs face numerous challenges, including fluctuating production costs, price competition, and shifting consumer preferences. Therefore, the ability to manage finances is needed. Management in making decisions and setting desired profit targets. One aspect of management planning is profit planning. Profit planning is one of the most important forms of planning within a company. It is considered crucial because it can serve as a benchmark for company performance and ensure its sustainability (Mbae, Setiawan, and Baduge 2021, 14).

Effective profit planning will positively impact the industry's success in achieving optimal profits. Profit planning involves a series of steps designed to achieve the desired profit target. Management faces the challenge of making decisions that support the achievement of company goals and accelerate business growth (Khanifah & Septiana, 2019, p. 53). The relationship between costs, volume, and profit is crucial for planning because these three factors are interrelated. For this planning, cost, volume, and profit analysis are crucial tools (Putri et al., 2021, p. 216).

According to Hansen and Mowen (2007, p. 472), Cost-Volume-Profit (CVP) analysis is a powerful tool for planning and decision-making because it emphasizes the relationship between price, quantity sold, and costs. CVP analysis integrates all of a company's financial information. CVP analysis can be a valuable tool for identifying the extent and magnitude of environmental problems facing a division and helping determine necessary solutions.

The "Amplang Mely" MSME is a small and medium-sized enterprise producing amplang in Tarakan City. In operating its business, Amplang Mely MSME faces challenges due to a lack of understanding of determining sales volume, costs, and the break-even point. This makes it difficult for them to determine how many sales are needed to maintain profitability and avoid losses. Because of this, the company requires careful planning to determine the required sales volume and identify its break-even point, thereby avoiding losses.

## 2. Literature Review and Hypothesis Development

### 2.1. Agency Theory

(Jensen and Meckling 1976, 5) defines agency theory as a contractual relationship in which one or more parties (the principal) authorize another party (the agent) to perform specific tasks or services on their behalf, including delegating some decision-making authority to the agent. In the context of agency theory, managers acting as agents can use CVP analysis to make business decisions that impact the company's financial performance. Therefore, it is essential for company owners to implement effective control mechanisms to ensure that decisions made by managers are not only profitable in the short term but also sustainable and aligned with the company's long-term objectives..

### 2.2. Costs and Cost Classification

According to Sujarweni (2022, p. 12), in a broad sense, costs refer to the sacrifice of economic resources, measured in monetary terms, to achieve a goal, whether already incurred or planned.

Cost classification based on behavior:

#### 1. Fixed costs

Fixed costs refer to expenses that remain constant in total within a specific range, regardless of changes in production volume. Cost Classification Company. If capacity is not exceeded, total fixed costs will remain constant, regardless of whether production volumes are small or large.

#### 2. Variable Costs

Costs whose total amount will change according to changes in production volume are called variable costs. In other words, the total amount of variable costs is greater if production volumes are greater, and the total amount of variable costs is lower if production volumes are lower.

#### 3. Semi-variable Costs

Semi-variable costs have both fixed and variable components and change in proportion to changes in the quantity of products produced. Several approaches and methods can be used to separate semi-variable costs, including a) the high and low point method, b) the holding cost method, and c) the least squares method.

### 2.3. Cost Volume Profit Analysis

Cost-Volume-Profit (CVP) analysis is a powerful tool for planning and decision-making because it emphasizes the relationship between price, quantity sold, and costs. CVP analysis brings together all of a company's financial information. CVP analysis can be a valuable tool for identifying the extent and magnitude of environmental problems facing a division and for helping determine necessary solutions. (Hansen and Mowen 2007, 472).

#### 2.4. Break-Even Point Analysis

(Krismiaji and Aryani 2019, 170) explain that the Break-Even Point (BEP) is the point at which sales revenue equals total costs, so that at this point the company neither makes a profit nor experiences a loss (profit = 0). The concept of Break-Even Break-Even Point (BEP) analysis involves identifying the point at which total revenue equals total costs, resulting in a zero net profit. In this context, BEP is the break-even point at which the company experiences neither a profit nor a loss.

### 3. Research methods

#### 3.1. Research Approach

The research approach in this study is quantitative descriptive research. Quantitative descriptive research is a type of research that describes and explains various conditions, situations, phenomena, or variables. The research is based on events as they are, as they are obtained, photographed, interviewed, observed, and documented through research (Harmoko et al., 2022, p. 17).

#### 3.2. Research Time and Location

This research was conducted at the Amplang Mely MSME located on Jalan Sei Bengawan RT. 02, Juara Permai Village, North Tarakan District, Tarakan City, North Kalimantan. The research period was from June 2024 to December 2024.

#### 3.3. Research Subjects

The subjects of this research served as samples to help researchers understand the characteristics of the object being studied. The subjects in this study were the owners of the Amplang Mely MSME.

#### 3.4. Operational Definitions

The operational definitions in this study are:

##### 1. Cost-Volume-Profit Analysis

According to Krismiaji and Aryani (2019, p. 167), cost-volume-profit analysis is a type of analysis that helps managers complete their tasks.

##### 2. Break-Even Point

According to Krismiaji and Aryani (2019, p. 170), the break-even point is reached when sales revenue equals total costs, resulting in neither a profit nor a loss for the company. 3) Profit Planning According to Carter K. Wiliam (2019), profit planning involves developing a plan based on operational plans to achieve a company's goals and objectives.

#### 3.5. Data Collection Techniques

##### 1. Interviews

This interview was conducted directly with Mrs. Hasmiana, the owner and production worker of MSME, to provide explanations regarding the necessary data, including sales data and production cost data.

##### 2. Observations

In this study, direct observations were made of amplang production activities, and the costs incurred during the production process were identified.

##### 3. Documentation

This study included a detailed list of cost data related to production costs.

### 4. Results and Discussion

| No | Month     | Selling  | Price Selling<br>Units | Total Sales   |
|----|-----------|----------|------------------------|---------------|
| 1. | July      | Rp 8.500 | 2028                   | Rp 17.238.000 |
| 2. | August    | Rp 8.500 | 901                    | Rp 7.658.500  |
| 3. | September | Rp 8.500 | 719                    | Rp 6.111.500  |
| 4. | October   | Rp 8.500 | 805                    | Rp 6.842.500  |
| 5. | November  | Rp 8.500 | 1273                   | Rp 10.820.500 |
| 6. | December  | Rp 8.500 | 1064                   | Rp 9.044.000  |

Sales over the past six months (July to December) have fluctuated significantly. The table above shows that the highest sales volume was recorded in July with 2,028 units sold, while the lowest sales occurred in September with only 719 units sold.

### Fixed Costs

According to Sujarweni (2022, p. 15), fixed costs refer to costs that remain constant in total within a specific range, despite changes in the company's production volume.

#### Fixed Costs

| No           | Cost type          | Amount              |
|--------------|--------------------|---------------------|
| 1            | Labor              | Rp 2.000.000        |
| 2            | Asset Depreciation | Rp 1.234.250        |
| <b>Total</b> |                    | <b>Rp 3.234.250</b> |

### Asset Depreciation

| No           | Description | Quantity | Economic<br>Life | Unit Price     | Total cost     | Depreciation<br>cost per<br>month |
|--------------|-------------|----------|------------------|----------------|----------------|-----------------------------------|
| 1.           | Building    | 1        | 20               | Rp 270.000.000 | Rp 270.000.000 | Rp 1.125.000                      |
| 2.           | Freezer Box | 1        | 8                | Rp 2.850.000   | Rp 850.000     | Rp 29.688                         |
| 3.           | Press       | 1        | 4                | Rp 350.000     | Rp 350.000     | Rp 7.292                          |
| 4.           | Mixer       | 1        | 4                | Rp 2.500.000   | Rp 2.500.000   | Rp 52.083                         |
| 5.           | Pan         | 2        | 4                | Rp 166.000     | Rp 332.000     | Rp 6.917                          |
| 6.           | Stove       | 1        | 4                | Rp 420.000     | Rp 420.000     | Rp 8.750                          |
| 7.           | Scale       | 1        | 4                | Rp 110.000     | Rp 110.000     | Rp 2.292                          |
| 8.           | Iron Rack   | 1        | 4                | Rp 107.000     | Rp 107.000     | Rp 2.229                          |
| <b>Total</b> |             |          |                  |                |                | <b>Rp 1.234.250</b>               |

### Variable Costs

According to Sujarweni (2022, p. 17), costs whose total amount changes in proportion to changes in production volume are called variable costs. In other words, the total amount of variable costs is greater if the production volume is greater, and the total amount of variable costs is lower if the production volume is lower.

### Semi-variable costs

Variable costs are costs whose amount varies and is not always proportional to changes in the quantity of goods produced. Semi-variable costs contain both fixed and variable costs. Separating semi-variable costs is necessary for more accurate calculations of CVP and profit targets.

| Jenis Biaya   | Bulan               |                     |                     |                     |                     |                     |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|               | Juli                | Agust               | September           | October             | November            | December            |
| Flour         | Rp 1.600.000        | Rp 1.440.000        | Rp 1.280.000        | Rp 1.280.000        | Rp 1.408.000        | Rp 1.280.000        |
| Ground Fish   | Rp 1.500.000        | Rp 1.200.000        | Rp 1.200.000        | Rp 1.200.000        | Rp 1.320.000        | Rp 1.200.000        |
| Flavoring     | Rp 87.500           | Rp 70.000           | Rp 70.000           | Rp 70.000           | Rp 77.000           | Rp 70.000           |
| Sugar         | Rp 112.500          | Rp 90.000           | Rp 90.000           | Rp 90.000           | Rp 99.000           | Rp 90.000           |
| Soda          | Rp 25.000           | Rp 20.000           | Rp 20.000           | Rp 20.000           | Rp 22.000           | Rp 20.000           |
| Oil           | Rp 1.200.000        | Rp 960.000          | Rp 864.000          | Rp 960.000          | Rp 950.400          | Rp 864.000          |
| Packaging     | Rp 1.625.000        | Rp 1.300.000        | Rp 1.300.000        | Rp 1.300.000        | Rp 1.430.000        | Rp 1.300.000        |
| Eggs          | Rp 275.000          | Rp 162.000          | Rp 168.000          | Rp 168.000          | Rp 162.000          | Rp 165.000          |
| Delivery Fee  | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          |
| <b>JUMLAH</b> | <b>Rp 7.075.000</b> | <b>Rp 5.892.000</b> | <b>Rp 5.642.000</b> | <b>Rp 5.738.000</b> | <b>Rp 6.118.400</b> | <b>Rp 5.639.000</b> |

### Semi variable costs

| Month         | Biaya               |                   |                     |
|---------------|---------------------|-------------------|---------------------|
|               | Electric            | Water             | Gas                 |
| July          | Rp 450.000          | Rp 105.000        | Rp 225.000          |
| August        | Rp 414.000          | Rp 96.600         | Rp 180.000          |
| September     | Rp 396.000          | Rp 92.400         | Rp 180.000          |
| October       | Rp 405.000          | Rp 94.500         | Rp 180.000          |
| November      | Rp 432.000          | Rp 100.800        | Rp 198.000          |
| December      | Rp 423.000          | Rp 98.700         | Rp 180.000          |
| <b>Jumlah</b> | <b>Rp 2.520.000</b> | <b>Rp 588.000</b> | <b>Rp 1.143.000</b> |

Based on the comparative analysis, this study established the Least Squares method as the primary approach for separating semi-variable electricity and water costs. This method was chosen because it produces the most accurate estimates, considering all available data and minimizing the difference between actual and predicted values.

### Costs remain after separation

| No           | Fee Type           | Amount              |
|--------------|--------------------|---------------------|
| 1            | Labor              | Rp 2.000.000        |
| 2            | Asset Depreciation | Rp 1.234.250        |
| 3            | Electric           | Rp 376.453          |
| 4            | Water              | Rp 87.708           |
| 5            | Gas                | Rp 148.606          |
| <b>Total</b> |                    | <b>Rp 3.847.017</b> |

### Variable costs after separation

| Fee type      | Month               |                     |                     |                     |                     |                     |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|               | July                | Agust               | September           | Oktober             | November            | December            |
| Flour         | Rp 1.600.000        | Rp 1.440.000        | Rp 1.280.000        | Rp 1.280.000        | Rp 1.408.000        | Rp 1.280.000        |
| Ground Fish   | Rp 1.500.000        | Rp 1.200.000        | Rp 1.200.000        | Rp 1.200.000        | Rp 1.320.000        | Rp 1.200.000        |
| Flavoring     | Rp 87.500           | Rp 70.000           | Rp 70.000           | Rp 70.000           | Rp 77.000           | Rp 70.000           |
| Sugar         | Rp 112.500          | Rp 90.000           | Rp 90.000           | Rp 90.000           | Rp 99.000           | Rp 90.000           |
| Soda          | Rp 25.000           | Rp 20.000           | Rp 20.000           | Rp 20.000           | Rp 22.000           | Rp 20.000           |
| Oil           | Rp 1.200.000        | Rp 960.000          | Rp 864.000          | Rp 960.000          | Rp 950.400          | Rp 864.000          |
| Packaging     | Rp 1.625.000        | Rp 1.300.000        | Rp 1.300.000        | Rp 1.300.000        | Rp 1.430.000        | Rp 1.300.000        |
| Eggs          | Rp 275.000          | Rp 162.000          | Rp 168.000          | Rp 168.000          | Rp 162.000          | Rp 165.000          |
| Delivery      | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          | Rp 650.000          |
| Electricity   | Rp 78.037           | Rp 34.670           | Rp 27.667           | Rp 30.976           | Rp 48.985           | Rp 40.943           |
| Water         | Rp 18.414           | Rp 8.181            | Rp 6.529            | Rp 7.309            | Rp 11.559           | Rp 9.661            |
| Gas           | Rp 75.077           | Rp 33.355           | Rp 26.617           | Rp 29.801           | Rp 47.126           | Rp 39.389           |
| <b>Jumlah</b> | <b>Rp 7.246.528</b> | <b>Rp 5.968.207</b> | <b>Rp 5.702.813</b> | <b>Rp 5.806.087</b> | <b>Rp 6.226.070</b> | <b>Rp 5.728.993</b> |

### Contribution Margin

| Bulan     | Total Sales   | Variable Cost | CM           | CM Ratio |
|-----------|---------------|---------------|--------------|----------|
| Juli      | Rp 17.238.000 | Rp 7.246.528  | Rp 9.991.472 | 58%      |
| Agustus   | Rp 7.658.500  | Rp 5.968.207  | Rp 1.690.293 | 22%      |
| September | Rp 6.111.500  | Rp 5.702.813  | Rp 408.687   | 7%       |
| Oktober   | Rp 6.842.500  | Rp 5.806.087  | Rp 1.036.413 | 15%      |
| November  | Rp 10.820.500 | Rp 6.226.070  | Rp 4.594.430 | 42%      |
| Desember  | Rp 9.044.000  | Rp 5.728.993  | Rp 3.315.007 | 37%      |

In July, Amplang Mely, a small and medium enterprise, recorded its highest sales of 2,028 units (Rp 17,238,000), with a contribution margin of Rp 9,991,472, or 58%, sufficient to cover fixed costs and generate profit. However, in August, sales dropped significantly to 901 units (Rp 7,658,500) with a margin of Rp 1,690,293 (22%). The decline continued in September, with sales of 719 units. Despite the fluctuations in sales volume, the profit margin has remained relatively stable, providing a sense of reassurance. In October, sales began to improve with 805 units (Rp 6,842,500), and the margin increased to Rp 1,036,413 (15%). This stability continued in November with 1,273 units (Rp 10,820,500) and a margin of Rp 4,594,430 (42%). Even in December, despite a slight decrease in sales to 1,064 units (Rp 9,044,000), the margin remained high at Rp 3,315,007 (37%).

### Break Even Point

| Bulan     | Biaya Variabel | Unit terjual | B.V per unit |
|-----------|----------------|--------------|--------------|
| July      | Rp 7.246.528   | 2028         | Rp 3.573     |
| Agust     | Rp 5.968.207   | 901          | Rp 6.624     |
| September | Rp 5.702.813   | 719          | Rp 7.932     |
| October   | Rp 5.806.087   | 805          | Rp 7.213     |
| November  | Rp 6.226.070   | 1273         | Rp 4.891     |
| December  | Rp 5.728.993   | 1064         | Rp 5.384     |

| Month     | Selling price | Units Sold | Bep Unit | Bep Rupiah    |
|-----------|---------------|------------|----------|---------------|
| Juli      | Rp 8.500      | 2028       | 781      | Rp 6.637.148  |
| Agust     | Rp 8.500      | 901        | 2051     | Rp 17.430.334 |
| September | Rp 8.500      | 719        | 6768     | Rp 57.528.244 |
| Oktober   | Rp 8.500      | 805        | 2988     | Rp 25.398.380 |
| November  | Rp 8.500      | 1273       | 1066     | Rp 9.060.243  |
| December  | Rp 8.500      | 1064       | 1235     | Rp 10.495.430 |

In July, the Break-Even Point (BEP) was recorded at 781 units (Rp 6,637,148), while sales reached 2,028 units, indicating that Amplang Mely's MSME had far exceeded the break-even point and achieved substantial profits. However, in August, the BEP rose sharply to 2,051 units (Rp 17,430,334), while sales were only 901 units, resulting in significant losses. Conditions worsened in September, with the BEP soaring to 6,768 units (Rp 57,528,244) and sales of only 719 units.

In October, the BEP decreased to 2,988 units (Rp 25,398,380), but sales remained low at 805 units, still below the break-even point. November showed improvement, with a BEP of 1,066 units (Rp 9,060,243) and sales of 1,273 units, enabling the MSME to successfully surpass the break-even point. December recorded a BEP of 1,235 units (Rp 10,495,430), but sales fell to 1,064 units, again below the break-even point and indicating challenges in maintaining sales stability.

### Margin Of Safety

| Month     | Total Sales   | Bep Sales     | Mos (Rp)       | Mos (%) |
|-----------|---------------|---------------|----------------|---------|
| Juli      | Rp 17.238.000 | Rp 6.637.148  | Rp 10.600.852  | 61%     |
| Agustus   | Rp 7.658.500  | Rp 17.430.334 | -Rp 9.771.834  | -128%   |
| September | Rp 6.111.500  | Rp 57.528.244 | -Rp 51.416.744 | -841%   |
| Oktober   | Rp 6.842.500  | Rp 25.398.380 | -Rp 18.555.880 | -271%   |
| November  | Rp 10.820.500 | Rp 9.060.243  | Rp 1.760.257   | 16%     |
| Desember  | Rp 9.044.000  | Rp 10.495.430 | -Rp 1.451.430  | -16%    |

In July, the MOS reached IDR 10,600,852, or 61%, indicating a secure financial position for MSMEs, as sales far exceeded the BEP. Conversely, August recorded a negative MOS of -IDR 9,771,834 (-128%), indicating high risk and losses due to sales well below BEP. Conditions worsened in September, with a MOS of -IDR 51,416,744 (-841%), indicating significant losses and a highly precarious position.

In October, the MOS remained negative at -IDR 18,555,880 (-271%), despite some improvement, MSMEs were still incurring losses. November showed recovery, with an MOS of IDR 1,760,257 (16%), indicating MSMEs were back in the safe zone, although not yet fully stable. However, in December, MOS returned to negative at Rp 1,451,430 (-16%), indicating that MSMEs are still not entirely out of the risk of loss and need to increase sales volume.

### Profit Target

In January 2025, Amplang Mely MSME aims for a 30% increase in profit compared to December 2024. The following is the profit target calculation for January 2025:

Expected profit = Previous month's profit + (30% × previous month's profit)

$$= \text{Rp } 532,010 + (30\% \times \text{Rp } 532,010)$$

$$= \text{Rp } 691,613$$

$$\text{Sales} = \frac{\text{fixed costs} + \text{Expected Profit}}{\text{Contribution Margin}}$$

$$\text{Sales} = \frac{\text{Rp } 3.847.017 + 691.613}{37\%}$$

$$\text{Sales} = \text{Rp } 12.266.568,-$$

To cover last month's losses and achieve a 30% profit, the MSME needs to achieve sales of approximately Rp 12,266,568, or sell 1,444 units of amplang. This figure indicates that Amplang Mely's MSME needs to significantly increase sales in months with negative margins to cover losses and generate the desired profit. Without achieving this target, the MSME will continue to experience losses.

## 5. Conclusion and Suggestion

### a. Conclusion

1. The Contribution Margin (CM) of Amplang Mely MSME fluctuated sharply from July to December. It peaked in July (Rp 9,991,472), declined drastically in August and September, and then recovered in November (Rp 4,594,430), reflecting unstable variable cost efficiency.
2. The lowest Break-Even Point (BEP) occurred in July (781 units/Rp 6,637,148) and was successfully exceeded by actual sales. The BEP increased sharply until September due to the low contribution margin, then declined again in November and December as the CM increased. This underscores the importance of controlling variable costs.
3. A positive Margin of Safety (MOS) only occurred in July (61%) and November (16%), indicating a safe condition. A negative MOS in August, September, October, and December suggests a risk of loss due to sales well below the BEP, particularly in September (-841%).
4. A Profit Target was set as a recovery strategy, projecting a 30% increase from the December loss. Sales of Rp 12,266,568 or 1,444 units are required in January 2025. This shows that CVP analysis is effective as a profit planning tool in the face of business uncertainty.

### b. Suggestion

1. Improve Variable Cost Control  
The Amplang Mely MSME needs to regularly evaluate its variable production and distribution costs. Reducing unit costs will increase contribution margins and provide more room to cover fixed costs and generate profits.
2. Regularly Utilize CVP Analysis  
Cost Volume Profit analysis should be implemented periodically as a managerial tool to determine sales targets, selling prices, and profit projections that are realistic and adaptable to changing business conditions.
3. Further, Broader Further Research  
Further research is recommended to include other variables, such as sensitivity analysis or risk analysis. Furthermore, extending the analysis period to a full year can provide a more comprehensive picture of seasonal trends and the influence of business policies.

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