

ABSTRACT

AGUSTINA HARTINI (16610217) – Profitability Analysis of Flour Sales at PT ISM Bogasari Depo Lampung. Undergraduate Thesis. Management Study Program. Economic and Business Faculty. Muhammadiyah University of Metro. Advisor (I) Febriyanto, S.E., M.M. Advisor (II) Suwanto, S.E., M.M.

PT ISM Bogasari is one of the companies engaged in the field of Wheat Flour. The ability of this company to sell flour ingredients is quite high. Some data shows that the achievement of increased sales or having high profitability. Profitability is the company's ability to generate profits at a certain level of sales, assets and share capital. The ultimate goal to be achieved is the most important company is to obtain maximum profit or profit, to measure the level of profit of a company used profit ratio or profitability ratio. The purpose of this study is to determine the profitability of PT ISM Bogasari Depo Lampung during 2016 - 2018 based on profitability ratios of Gross Profit Margin, Net Profit Margin, Operation Ratio, Operation Margin Ratio, Percentage Analysis of Operational Costs to Sales, Analysis of Percentage of Cost of Goods to Sales, Analysis of Changes in Cost of Goods Sold Sales of Products, Analysis of Changes in Cost of Goods Sold Price. This research used a descriptive qualitative approach using profitability ratio measurement. The data examined were PT ISM Bogasari Depo Lampung's Profit and Loss reports from 2016 - 2018. Based on the analysis result it was concluded that the sales profitability of PT ISM Bogasari Depo Lampung during 2016 - 2018 experienced an unstable change and in an unfavorable condition or less profit. This means the company or management was less able to produce profits at the level of sales, assets and share capital.

Keywords: *Profitability, Profitability Ratio.*