

ABSTRACT

SimPATI is one of prepaid cellular that owned by Telkomsel. As one of leader cellular company in Indonesia, Telkomsel must be able to maintain it's position and improve the quality of service. So, it is necessary to know how the performance of its product, especially SimPATI. However, the performance of SimPATI itself because of the company's financial performance data is the combination of overall product.

This research will make profitability analysis of the total cost issued by SimPATI to find out the financial performance of SimPATI. This research is done with Top Down approach and using Fully Distributed Cost (FDC) method. At this research, calculation performed during the last five years to know the financial performance of SimPATI each year. From the profitability analysis result, then the proposed strategy is formed based on the concept of SWOT analysis and Porter's Three Generic Strategic.

From the calculation, the profitability performance that issued by SimPATI has fluctuated during the last five years. From the result of GPM (Gross Profit Margin), the profitability margin was decreased 4,91% in 2010, decreased 3,31% in 2011, increased 3,43% in 2012, and decreased 0,87% in 2013. Proposed strategies such as cost leadership strategy and survival strategies as well as quality improvement of service from SimPATI.

Keywords: Fully Distributed Cost, Revenue, Profitabilitas, Gross Profit Margin, Competitor, Analisis SWOT, Porter's Three Generic Strategic.