

ABSTRACT

Kartu As is a prepaid cellular card from Telkomsel with some advantages especially at low rates, broad signal range, and national roaming. Kartu As provides the best services based on the fulfillment of the desires of the consumer. Although low rates on appeal with other Telkomsel's products, Kartu As remain able to compete at competition provider in Indonesia. However, the performance of Kartu As a bit difficult to know because of the company's financial reporting is still combining of three products.

In this study, in doing an analysis of profitability of the Kartu As to see how performance products based on network costs. Based on the Fully Distributed Cost Approach, calculating the cost allocation for 2009-2013 and compared with the revenue earned during the past five years then get gross profit produced by Kartu As. Of profitability in its analysis of the condition of the competitors were doing and formed the strategy that might be able to use the company to help maintain its position based on the analysis of SWOT and Porter.

Of a result of calculation, in earn that the performances of Kartu AS that can be seen from the gross profit margin ie decreased by 13% in 2009-2010, decreased by 10% in 2010-2011, increased by 11% in 2011-2012, decreased by 3% in 2012-2013. This condition indicates that the company's operations in unstable condition.

Keyword : Fully Distributed Cost, Revenue, Profitabilitas, Assets, Gross Profit Margin, Return On Assets, Porter's Model, SWOT