

ABSTRACT

This study compares the profitability of Micro, Small, and Medium Enterprises (MSMEs) in the trade and services sectors in Bojongsoang District, Bandung Regency, West Java. The analysis was conducted by comparing relevant financial ratios for each sector. The primary focus of this study was to compare the profitability of various business types, specifically in the food and beverage, services, and fashion sectors. The study employed a quantitative descriptive approach with statistical methods, which were then calculated using the Gross Profit Margin profitability ratio. Data were obtained from 87 MSME respondents who had been operating their businesses for at least one year. This study also revealed the importance of access to financing, business scale, and entrepreneurial experience as determining factors for MSME profitability.

Keywords: Bojongsoang District, Descriptive Statistics, MSMEs, Profitability