

**Improving Gross Profit through Strategic Sales and Cost Control for Non Full
Maintenance Contracts : A case Study at UT Tanjungereb**

By

Maskurdi Skunda Putra, S.T
22452045

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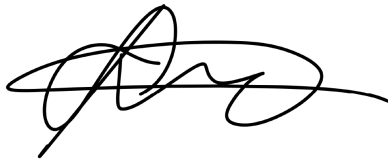


SWISS GERMAN UNIVERSITY
The Prominence Tower
Jalan Jalur Sutera Barat No. 15, Alam Sutera
Tangerang, Banten 15143 - Indonesia

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.



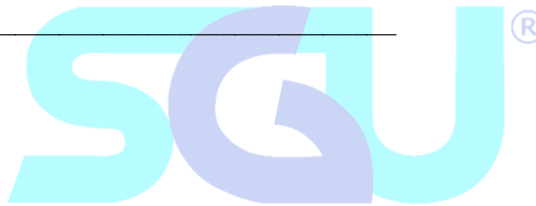
Maskurdi Skunda Putra, S.T

Student

2 September 2025

Date

Approved by:



Assoc. Prof. Dr. Ir. Gembong Baskoro, M.Sc., IPU, ASEAN
Eng, APEC Eng

Thesis Advisor

2 September 2025

Date

Dr. Dwityapoetra S. Besar

Thesis Co-Advisor

2 September 2025

Date

Dr. Maulahikmah Galinium, S.Kom, M.Sc

Dean

2 September 2025

Date

ABSTRACT

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By

Maskurdi Skunda Putra, S.T

Assoc. Prof. Dr. Ir. Gembong Baskoro, M.Sc., IPU, ASEAN Eng, APEC Eng,
Advisor

Dr. Dwityapoetra S. Besar, Co-Advisor

SWISS GERMAN UNIVERSITY

This research aims to improve the Gross Profit Margin (GPM) of the Non-Full Maintenance Contract (NFMC) Service at United Tractors Tanjung Redeb (UT TJR). As of March 2025, revenue achievement only reached 68% of the target, with highly fluctuating monthly gross profit margins—ranging from -20.4% in January to +40% in February and dropping again to -23% in March. These inconsistencies indicate inefficiencies in sales execution and cost control.

The study applies the DMAIC (Define, Measure, Analyze, Improve, Control) methodology, a Six Sigma-based approach, to identify root causes and implement structured improvements. Data analysis includes transaction trends, customer behavior, and cost structure, supported by tools such as the Fishbone Diagram and Pareto Analysis. Key findings point to underutilized service capacity, misaligned sales targeting, and irregular cost postings as contributors to GPM instability. Improvement efforts focus on reactivating dormant customer segments, optimizing service transaction volume, as a sales strategy and enhancing cost monitoring practices to increase Gross profit margin.

This research contributes practical strategies for improving profitability in service-based industries through better sales management and cost efficiency.

Keywords: Gross Profit Margin, Cost Control, Sales Strategy, DMAIC



DEDICATION

All praise is due to Allah Subhanahu Wa Ta'ala for His endless mercy, protection, blessings, and guidance, which have enabled me to complete this thesis.

I sincerely dedicate this thesis to my current workplace, PT United Tractors Tbk, and to my university, Swiss German University. The preparation and completion of this work serve as part of the fulfillment of the requirements for the Master's Degree in the Mechanical Engineering Program at Swiss German University.

I hope that this thesis may serve as a valuable reference and source of insight for future academic research, business strategies, and industrial development.



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All praise is due to Allah Subhānahu Wa Ta'ala for His mercy, protection, blessings, and guidance, which have enabled me to complete this thesis. The preparation and completion of this thesis fulfill the requirements of the Master's Degree in the Mechanical Engineering Program at Swiss German University.

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I hope that this thesis will be useful and contribute meaningfully to future academic, professional, and industrial developments.



CONTENTS

STATEMENT BY THE AUTHOR.....	2
ABSTRACT.....	3
DEDICATION.....	5
ACKNOWLEDGEMENTS.....	6
CONTENTS.....	8
CHAPTER 1 - INTRODUCTION.....	12
1.1. Background.....	12
1.2. Research Problem.....	14
1.3. Research Objectives.....	16
1.4. Significant of Study.....	16
1.5. Research Question.....	17
1.6. Hypothesis.....	17
CHAPTER 2 - LITERATURE REVIEW.....	19
2.1 Theoretical Perspectives.....	19
2.1.1 Service Program at PT United Tractors.....	19
2.1.2 Service Business transactions at PT United tractors.....	20
2.1.3 Financial Highlight.....	20
2.1.4 Gross Profit Margin.....	21
2.1.5 Cost Control.....	22
2.1.6 Six Sigma.....	23
2.1.7 DMAIC.....	24
2.1.8 SWOT Analysis.....	25
2.1.9 Pareto Analysis.....	27
2.1.10 Fishbone Diagram (Ishikawa Cause-and-Effect Diagram).....	28
2.2 Previous Studies.....	30
2.2.1 Heino, M. (2015).Improving gross profit margin in a quick service restaurant.....	30
2.2.2 Fauzi, A. A. A., Rifada, R. M., & Cahyani, D. (2024). Do sales volume and cost of goods sold increase gross profit margin?.....	31
CHAPTER 3 – RESEARCH METHODS.....	35
3.1. Scope of Study.....	35
3.2. Time Frame Research.....	35

3.3. Research Flow Process	35
3.4. Research Framework	36
3.4.1 Define	36
3.4.2 Measure	36
3.4.3. Analyze	36
3.4.4 Improve.....	36
3.4.5 Control.....	36
3.4. Research Framework	36
3.4. Research Framework	36
CHAPTER 4 – RESULTS AND DISCUSSIONS.....	43
4.1. Problem Discussion	43
4.2. Data Analysis.....	43
4.2.1 Define	40
4.2.2 Measure	43
4.2.3 Analyze.....	43
4.2.4 Improve.....	43
4.3. Control.....	60
CHAPTER 5 – CONCLUSIONS AND RECCOMENDATIONS	64
5.1 Conclusions.....	64
5.2 Recommendations.....	65
GLOSSARY.....	67
REFERENCES.....	70
CURRICULUM VITAE	72

LIST OF FIGURES

Figures	Page
Figure 1.1 Area Coverage site UT Tanjungredeb	12
Figure 1.2 Customer business update site UT Tanjungredeb	13
Figure 1.3 Trend revenue SVC NFMC TJR YTD March 2025	14
Figure 1.4 Trend Gross Profit SVC NFMC TJR YTD March 2025	15
Figure 2.1 Service Program at PT United Tractors	18
Figure 2.2 Maintenance Contract Program at PT United Tractors	20
Figure 2.3 DMAIC Roadmap	26
Figure 3.1 Research Flow Process	34
Figure 3.2 Research Framework Methods	35
Figure 3.3 Research Framework Methods	42
Figure 4.1 Structur Project Team.....	43
Figure 4.2 Hystorical Revenue SVC NFMC TJR.....	45
Figure 4.3 Hystorical Revenue by Customer SVC NFMC TJR	46
Figure 4.4 Pareto Fix Cost YTD March 2025.....	48
Figure 4.5 Revenue from Pareto Customer SVC NFMC TJR	53
Figure 4.6 Trend Revenue SVC NFMC TJR 2025	54
Figure 4.7 Trend Salary Mechanic SVC NFMC TJR 2025	56
Figure 4.8 Trend GP SVC NFMC TJR 2025	57

LIST OF TABLES

Table	Page
Table 2.1 Cost Classification on Service Departments	24
Table 2.2 Level of Sigma Performance.....	25
Table 2.3 Swot Analysis	26
Table 3.1 Time Frame of Study and Research.	33
Table 4.1 Actual Sales 2024 comapre with Plan OG 2025.	42
Table 4.2 Achievement Revenue YTD March 2025.	44
Table 4.3 Mechanic Hours Data	48

