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The profitability analysis contributes very significantly to the managment for decision making. Now a days, the financial manager has the most important role in top managment and occupies a dynamic position in solving the most difficult problems of the managment for achiveing the ultimate objective of the company i.e. adopting new techniques for increasing profitability. The concepts and techniques are advantageously used by the financial manager, creditors, businessmen, research scholars and teachers to analyse profitability. It helps them in up-dating their knowledge regarding profitability analysis and making the best financial decisions.

The large scale industries are an index for measuring the socio-economic progress of a country. It is a yard-stick of the economic advancement, development and increase in the living standards of the people of a country.

The study of profitability of the selected large scale industries in Jordan has been neglected and there has been not single research completed on the profitability analysis. Our present study of profitability is an important step in this field.

This Study of profitability analysis is divided into seven chapters. The first chapter begins with the importance, objectives, hypotheses of the study, sources and coverage of data

and methodology and data collection. In the second chapter, the concepts and measurement of profit and profitability have been discussed, the meaning of profit as an absolute measure and profitability as a relative measure are analysed. In the third chapter, the profitability of the selected large scale industries in Jordan has been analysed and measured on the basis of profit margin and assets turnover. In chapter four. return on capital employed and value added analysis of the selected companies have been analysed. The fifth chapter analyses the profitability and growth with the help of regression analysis. In chapter six, the determinants of profitability have been divided into two parts i.e general factors and the second part discusses the different factors affecting profitability with the help of regression analysis. The seventh chapter presents the conclusions drawn and certain suggestions for improving profitability.

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