

DAFTAR ISI

| | |
|--|------|
| BUKTI RISET | i |
| LEMBAR PERNYATAAN ORISINALITAS | ii |
| LEMBAR RIWAYAT HIDUP | iii |
| ABSTRAK | iv |
| DAFTAR ISI | vi |
| DAFTAR TABEL | viii |
| BAB I : PENDAHULUAN | |
| 1.1 Latar Belakang Masalah..... | 1 |
| 1.2 Rumusan Masalah | 3 |
| 1.3 Tujuan Penelitian | 4 |
| 1.4 Manfaat Penelitian | 4 |
| BAB II : TINJAUAN PUSTAKA | |
| 2.1 Tinjauan Penelitian Terdahulu | 5 |
| 2.2 Tinjauan Teoritis | 12 |
| 2.2.1 Pengertian Manajemen Keuangan..... | 12 |
| 2.2.2 Pengertian Perencanaan | 13 |
| 2.2.2.1 Pengertian Perencanaan Laba | 14 |
| 2.2.3 Pengertian Biaya | 16 |
| 2.2.3.1 Pengertian Klasifikasi Biaya | 16 |
| 2.2.4 Pengertian Volume Penjualan | 18 |
| 2.2.5 Pengertian Laba..... | 19 |
| 2.2.6 Pengertian Analisis Cost Volume Profit | 20 |
| 2.2.7 Pengertian Contribution Margin | 21 |
| 2.2.8 Pengertian Break Even Point | 22 |
| 2.2.9 Pengertian Margin of Safety | 23 |
| 2.2.10 Pengertian Operating Leverage | 24 |
| 2.3 Kerangka Pikiran..... | 26 |

| | | |
|----------------|--|----|
| BAB III | : METODE PENELITIAN | |
| 3.1 | Jenis Penelitian..... | 27 |
| 3.2 | Definisi Operasional Variabel..... | 27 |
| 3.3 | Tempat dan Waktu Penelitian..... | 28 |
| 3.3.1 | Tempat Penelitian..... | 28 |
| 3.3.2 | Waktu Penelitian..... | 28 |
| 3.4 | Jenis dan Sumber Penelitian..... | 28 |
| 3.4.1 | Jenis Data..... | 28 |
| 3.4.2 | Sumber Data..... | 28 |
| 3.5 | Metode Pengumpulan data..... | 29 |
| 3.6 | Metode Analisis..... | 30 |
| BAB IV | : HASIL PENELITIAN DAN BAHASAN | |
| 4.1. | Gambaran Umum Objek Penelitian..... | 33 |
| 4.1.1 | Gambaran Umum J.S Production..... | 33 |
| 4.1.2 | Deskripsi Produk..... | 33 |
| 4.2. | Hasil Analisis Data..... | 34 |
| 4.2.1 | Analisis Biaya dan Volume Penjualan..... | 34 |
| 4.2.2 | Analisis Laba Operasi..... | 37 |
| 4.2.3 | Analisis Cost Volume Penjualan..... | 38 |
| 4.2.3.1 | Analisis Contribution Margin..... | 38 |
| 4.2.3.2 | Analisis Break Even Point..... | 39 |
| 4.2.3.3 | Analisis Margin of Safety..... | 40 |
| 4.2.3.4 | Analisis Operating Leverage..... | 41 |
| 4.2.3.5 | Analisis Target Laba..... | 42 |
| 4.2.4 | Pembahasan..... | 43 |
| BAB V | : PENUTUP | |
| 5.1 | Kesimpulan..... | 44 |
| 5.2 | Saran..... | 45 |
| DAFTAR PUSTAKA | | 46 |
| LAMPIRAN | | 50 |