

DAFTAR ISI

HALAMAN PERNYATAAN ORISINALITAS	Error! Bookmark not defined.
HALAMAN PENGESAHAN.....	Error! Bookmark not defined.
SURAT PERNYATAAN	Error! Bookmark not defined.
HALAMAN PERNYATAAN PERSETUJUAN PUBLIKASI.....	Error! Bookmark not defined.
KATA PENGANTAR.....	Error! Bookmark not defined.
ABSTRAK	Error! Bookmark not defined.
ABSTRACT	Error! Bookmark not defined.
DAFTAR ISI.....	i
DAFTAR TABEL	iii
DAFTAR GAMBAR.....	iv
DAFTAR LAMPIRAN	v
BAB 1 PENDAHULUAN	Error! Bookmark not defined.
1.1 Latar Belakang.....	Error! Bookmark not defined.
1.2 Identifikasi Masalah	Error! Bookmark not defined.
1.3 Pembatasan Masalah.....	Error! Bookmark not defined.
1.4 Rumusan Masalah.....	Error! Bookmark not defined.
1.5 Tujuan Penelitian.....	Error! Bookmark not defined.
1.6 Manfaat Penelitian.....	Error! Bookmark not defined.
1.6.1 Manfaat Teoritis	Error! Bookmark not defined.
1.6.2 Manfaat Praktis.....	Error! Bookmark not defined.
BAB 2 TINJAUAN PUSTAKA	Error! Bookmark not defined.
2.1 Tinjauan Pustaka.....	Error! Bookmark not defined.
2.1.1 Manajemen	Error! Bookmark not defined.
2.1.1.1 Pengertian Manajemen	Error! Bookmark not defined.
2.1.1.2 Fungsi Manajemen	Error! Bookmark not defined.
2.1.1.3 Tujuan Manajemen.....	Error! Bookmark not defined.
2.1.2 Manajemen Keuangan	Error! Bookmark not defined.
2.1.2.1 Pengertian Manajemen Keuangan.....	Error! Bookmark not defined.
2.1.2.2 Fungsi Manajemen Keuangan	Error! Bookmark not defined.
2.1.2.3 Tujuan Manajemen Keuangan.....	Error! Bookmark not defined.
2.1.3 Perencanaan	Error! Bookmark not defined.
2.1.3.1 Pengertian Perencanaan	Error! Bookmark not defined.
2.1.3.2 Fungsi Perencanaan	Error! Bookmark not defined.
2.1.3.3 Manfaat Perencanaan.....	Error! Bookmark not defined.
2.1.4 Laba	Error! Bookmark not defined.
2.1.4.1 Pengertian Laba	Error! Bookmark not defined.
2.1.4.2 Jenis – Jenis Laba	Error! Bookmark not defined.
2.1.4.3 Manfaat Laba.....	Error! Bookmark not defined.
2.1.5 Perencanaan Laba	Error! Bookmark not defined.
2.1.5.1 Pengertian Perencanaan Laba	Error! Bookmark not defined.
2.1.5.2 Manfaat Perencanaan Laba.....	Error! Bookmark not defined.
2.1.6 Break Even Point (BEP)	Error! Bookmark not defined.

2.1.6.1	Pengertian Break Even Point (BEP).....	20
2.1.6.2	Asumsi Break Even Point (BEP).....	24
2.1.6.3	Klasifikasi Biaya.....	24
2.1.6.4	Manfaat BEP.....	25
2.1.6.5	Kelemahan BEP.....	26
2.1.7	<i>Margin Of Safety</i> (MOS).....	Error! Bookmark not defined.
2.1.7.1	Pengertian Margin Of Safety (MOS).....	27
2.1.7.2	Kegunaan Margin Of Safety (MOS)	27
2.2	Hasil Penelitian Terdahulu	Error! Bookmark not defined.
2.3	Paradigma Penelitian	Error! Bookmark not defined.
BAB 3	METODOLOGI PENELITIAN	Error! Bookmark not defined.
3.1	Desain Penelitian	Error! Bookmark not defined.
3.2	Lokasi dan Waktu Penelitian.....	Error! Bookmark not defined.
3.2.1	Lokasi Penelitian	Error! Bookmark not defined.
3.2.2	Waktu Penelitian	Error! Bookmark not defined.
3.3	Definisi Operasional Variabel	Error! Bookmark not defined.
3.3.1	Definisi Variabel.....	Error! Bookmark not defined.
3.3.2	Definisi Operasional	Error! Bookmark not defined.
3.4	Jenis Data.....	Error! Bookmark not defined.
3.5	Pengumpulan Data Penelitian.....	Error! Bookmark not defined.
3.5.1	Sumber Data Penelitian	Error! Bookmark not defined.
3.5.2	Teknik Pengumpulan Data	Error! Bookmark not defined.
3.5.3	Instrumen Penelitian.....	Error! Bookmark not defined.
3.6	Analisis Data.....	Error! Bookmark not defined.
3.6.1	Rancangan Analisis.....	Error! Bookmark not defined.
BAB 4	HASIL DAN PEMBAHASAN	Error! Bookmark not defined.
4.1	Gambaran Umum Usaha.....	Error! Bookmark not defined.
4.1.1	Deskripsi Data Penelitian	Error! Bookmark not defined.
4.2	Hasil Analisis.....	Error! Bookmark not defined.
4.3	Pembahasan	Error! Bookmark not defined.
4.3.1	Klasifikasi Biaya	Error! Bookmark not defined.
4.3.2	<i>Break Even Point</i> (BEP).....	Error! Bookmark not defined.
4.3.3	<i>Margin Of Safety</i> (MOS).....	Error! Bookmark not defined.
4.3.4	Perencanaan Laba.....	Error! Bookmark not defined.
BAB 5	KESIMPULAN DAN SARAN	Error! Bookmark not defined.
5.1	Kesimpulan.....	Error! Bookmark not defined.
5.2	Saran	Error! Bookmark not defined.
DAFTAR PUSTAKA		Error! Bookmark not defined.
RIWAYAT HIDUP		Error! Bookmark not defined.

DAFTAR TABEL

Tabel 1.1 Data Penjualan	6
Tabel 2.1 Hasil Penelitian Terdahulu	28
Tabel 3.1 Jadwal Penelitian.....	34
Tabel 3.2 Operasional Variabel.....	39
Tabel 4.1 Biaya UKM	43
Tabel 4.2 Data Volume Penjualan, Harga, dan Pendapatan	44
Tabel 4.3 Laporan Anggaran Laba Kontribusi	44
Tabel 4.4 Data Penjualan dan Penjualan BEP	47
Tabel 4.5 Rekapitulasi Hasil Analisis	50



DAFTAR GAMBAR

Gambar 1.1 Jumlah Unit UMKM tahun (2015-2019)	1
Gambar 1.2 Kontribusi UMKM terhadap PDB Indonesia (2015-2019).....	2
Gambar 1.3 Pengetahuan pelaku UMKM terhadap Laporan Keuangan.....	5
Gambar 2.1 Grafik Titik Impas	23
Gambar 2.2 Analisis <i>Break Even Point</i>	31
Gambar 2.3 Analisis <i>Margin Of Safety</i>	32
Gambar 2.4 Paradigma Pemikiran	32
Gambar 3.1 Desain Penelitian.....	33
Gambar 4.1 Logo UKM	41
Gambar 4.2 Grafik BEP Produk A.....	46
Gambar 4.3 Grafik BEP Produk B.....	47



DAFTAR LAMPIRAN

Lampiran 1 Surat Pengecekan Turnitin	59
Lampiran 2 Biaya Produksi Tahun 2021	60
Lampiran 3 Volume penjualan Tahun 2021.....	61
Lampiran 4 Pendapatan Tahun 2021	61
Lampiran 5 Klasifikasi Biaya Tahun 2021	62
Lampiran 6 Dokumentasi Penelitian	62



