

## DAFTAR ISI

|                                                      |                                     |
|------------------------------------------------------|-------------------------------------|
| <b>HALAMAN PERNYATAAN ORISINALITAS .....</b>         | <b>i</b>                            |
| <b>LEMBAR PERSETUJUAN PEMBIMBING .....</b>           | <b>ii</b>                           |
| <b>HALAMAN PENGESAHAN.....</b>                       | <b>iii</b>                          |
| <b>SURAT PERNYATAAN .....</b>                        | <b>iv</b>                           |
| <b>HALAMAN PERNYATAAN PERSETUJUAN PUBLIKASI.....</b> | <b>v</b>                            |
| <b>KATA PENGANTAR.....</b>                           | <b>Error! Bookmark not defined.</b> |
| <b>ABSTRAK .....</b>                                 | <b>Error! Bookmark not defined.</b> |
| <b>ABSTRACT .....</b>                                | <b>ix</b>                           |
| <b>DAFTAR ISI.....</b>                               | <b>x</b>                            |
| <b>DAFTAR TABEL .....</b>                            | <b>xiii</b>                         |
| <b>DAFTAR GAMBAR.....</b>                            | <b>xiv</b>                          |
| <b>DAFTAR LAMPIRAN .....</b>                         | <b>xv</b>                           |
| <b>BAB I PENDAHULUAN.....</b>                        | <b>xv</b>                           |
| 1.1 Latar Belakang .....                             | <b>Error! Bookmark not defined.</b> |
| 1.2 Identifikasi Masalah.....                        | <b>Error! Bookmark not defined.</b> |
| 1.3 Batasan Masalah.....                             | <b>Error! Bookmark not defined.</b> |
| 1.4 Perumusan Masalah.....                           | <b>Error! Bookmark not defined.</b> |
| 1.5 Tujuan Penelitian.....                           | <b>Error! Bookmark not defined.</b> |
| 1.6 Manfaat Penelitian.....                          | <b>Error! Bookmark not defined.</b> |
| <b>BAB II TINJAUAN PUSTAKA.....</b>                  | <b>xv</b>                           |
| 2.1 Tinjauan Pustaka .....                           | <b>xv</b>                           |
| 2.1.1 Manajemen .....                                | <b>xv</b>                           |
| 2.1.2 Manajemen Keuangan .....                       | <b>21</b>                           |
| 2.1.3 Laporan Keuangan.....                          | <b>25</b>                           |
| 2.1.4 Pertumbuhan Laba .....                         | <b>27</b>                           |
| 2.1.5 <i>Total Asset Turn Over</i> .....             | <b>29</b>                           |
| 2.1.6 <i>Working Capital to Total Asset</i> .....    | <b>30</b>                           |
| 2.2 Hasil Penelitian Terdahulu .....                 | <b>32</b>                           |
| 2.3 Kerangka Pemikiran .....                         | <b>Error! Bookmark not defined.</b> |
| 2.4 Hipotesis Penelitian.....                        | <b>42</b>                           |



|                                         |            |
|-----------------------------------------|------------|
| <b>BAB V KESIMPULAN DAN SARAN .....</b> | <b>101</b> |
| 5.1 Kesimpulan.....                     | 101        |
| 5.2 Saran .....                         | 102        |
| <b>DAFTAR PUSTAKA.....</b>              | <b>105</b> |



## DAFTAR TABEL

|                                                                                                                                  |    |
|----------------------------------------------------------------------------------------------------------------------------------|----|
| Tabel 1.1 Daftar Perusahaan Sektor Makanan dan Minuman.....                                                                      | 2  |
| Tabel 1.2 Perhitungan Pertumbuhan Laba pada Sektor Industri Makanan dan Minuman Tahun 2018-2021.....                             | 5  |
| Tabel 1.3 Perhitungan <i>Total Asset Turn Over (TATO)</i> pada Sektor Industri Makanan dan Minuman Tahun 2018-2021 .....         | 7  |
| Tabel 1.4 Perhitungan <i>Working Capital to Total Asset (WTCA)</i> pada Sektor Industri Makanan dan Minuman Tahun 2018-2021..... | 9  |
| Tabel 2.1 Penelitian Terdahulu .....                                                                                             | 34 |
| Tabel 3.1 Waktu Penelitian.....                                                                                                  | 46 |
| Tabel 3.2 Variabel Dependen.....                                                                                                 | 47 |
| Tabel 3.3 Variabel Independen .....                                                                                              | 48 |
| Tabel 3.4 Populasi Penelitian.....                                                                                               | 49 |
| Tabel 3.5 Sampel Penelitian.....                                                                                                 | 50 |
| Tabel 4.1 Data Penelitian .....                                                                                                  | 68 |
| Tabel 4.2 Perhitungan Laba Perusahaan .....                                                                                      | 70 |
| Tabel 4.3 Perhitungan <i>Total Asset Turn Over (TATO)</i> Perusahaan .....                                                       | 73 |
| Tabel 4.4 Perhitungan <i>Working Capital to Total Asset (WCTA)</i> Perusahaan .....                                              | 78 |
| Tabel 4.5 Uji Statistik Deskriptif.....                                                                                          | 82 |
| Tabel 4.6 Uji Multikolinearitas .....                                                                                            | 84 |
| Tabel 4.7 Uji Heteroskedastisitas.....                                                                                           | 85 |
| Tabel 4.8 Uji Autokorelasi.....                                                                                                  | 86 |
| Tabel 4.9 Uji <i>Common effect Model</i> (Uji CEM).....                                                                          | 87 |
| Tabel 4.10 Uji <i>Fixed Effect Model</i> (Uji FEM).....                                                                          | 89 |
| Tabel 4.11 Uji <i>Random Effect Model</i> (Uji REM) .....                                                                        | 90 |
| Tabel 4.12 Uji Signifikansi Chow.....                                                                                            | 91 |
| Tabel 4.13 Uji Signifikansi Hausman .....                                                                                        | 92 |
| Tabel 4.14 Hipotesis Uji Parsial (Uji t).....                                                                                    | 93 |
| Tabel 4.15 Hipotesis Uji Simultan (Uji F).....                                                                                   | 95 |
| Tabel 4.16 Hipotesis Uji Koefisien Determinasi ( $R^2$ ).....                                                                    | 96 |

## DAFTAR GAMBAR

|                                                                                   |    |
|-----------------------------------------------------------------------------------|----|
| Gambar 1.1 Trend Pertumbuhan Industri Makanan dan Minuman Tahun 2018 – 2021 ..... | 3  |
| Gambar 1.2 Fluktuasi Pertumbuhan Laba.....                                        | 5  |
| Gambar 1.2 Fluktuasi <i>Total Asset Turn Over</i> (TATO).....                     | 8  |
| Gambar 1.4 Fluktuasi <i>Workig Capital to Total Asset</i> (WTCA).....             | 10 |
| Gambar 2.1 Kerangka Pemikiran.....                                                | 42 |
| Gambar 3.1 Desain Penelitian.....                                                 | 44 |
| Gambar 4.1 Uji Normalitas .....                                                   | 83 |



## DAFTAR LAMPIRAN

|                                                                               |     |
|-------------------------------------------------------------------------------|-----|
| Lampiran 1 Data Perhitungan Pertumbuhan Laba .....                            | 108 |
| Lampiran 2 Data Perhitungan <i>Total Asset Turn Over</i> (TATO) .....         | 111 |
| Lampiran 3 Data Perhitungan <i>Workig Capital to Total Asset</i> (WTCA) ..... | 114 |
| Lampiran 4 Pengolahan Data <i>Eviews</i> 12.....                              | 118 |
| Lampiran 5 Tabel <i>Durbin-Waston</i> .....                                   | 122 |
| Lampiran 6 Tabel t .....                                                      | 123 |
| Lampiran 7 Tabel F .....                                                      | 124 |

