

DAFTAR ISI

LEMBAR PENGESAHAN	Error! Bookmark not defined.
ABSTRAK	Error! Bookmark not defined.
KATA PENGANTAR.....	Error! Bookmark not defined.
DAFTAR ISI.....	1
DAFTAR TABEL	4
DAFTAR GAMBAR.....	5
DAFTAR LAMPIRAN.....	6
<u>BAB I</u> PENDAHULUAN.....	Error! Bookmark not defined.
1.1 Latar Belakang Penelitian.....	Error! Bookmark not defined.
1.2 Identifikasi Dan Rumusan Masalah.....	Error! Bookmark not defined.
1.2.1. Identifikasi Masalah.....	Error! Bookmark not defined.
1.2.2. Rumusan Masalah	Error! Bookmark not defined.
1.3 Tujuan Penelitian	Error! Bookmark not defined.
1.4 Manfaat Penelitian.....	Error! Bookmark not defined.
1.4.1. Manfaat Teoritis	Error! Bookmark not defined.
1.4.2. Manfaat Praktis	Error! Bookmark not defined.
<u>BAB II</u> KAJIAN PUSTAKA, KERANGKA PEMIKIRAN DAN HIPOTESIS	Error! Bookmark not defined.
.....	Error! Bookmark not defined.
2.1. Kajian Pustaka	Error! Bookmark not defined.
2.1.1. Akuntansi	Error! Bookmark not defined.
2.1.1.1. Definisi Akuntansi....	Error! Bookmark not defined.
2.1.1.2. Manfaat Akuntansi ...	Error! Bookmark not defined.
2.1.1.3. Tujuan Akuntansi	Error! Bookmark not defined.
2.1.1.4. Bidang-Bidang Akuntansi	Error! Bookmark not defined.
2.1.1.5. Profesi Akuntan	Error! Bookmark not defined.
2.1.2. Akuntansi Biaya.....	Error! Bookmark not defined.
2.1.2.1. Definisi Akuntansi Biaya	Error! Bookmark not defined.
2.1.2.2. Tujuan Akuntansi Biaya	Error! Bookmark not defined.
2.1.2.3. Manfaat Akuntansi Biaya	Error! Bookmark not defined.
2.1.3. Biaya	Error! Bookmark not defined.
2.1.3.1. Definisi Biaya.....	Error! Bookmark not defined.
2.1.3.2. Penggolongan Biaya.	Error! Bookmark not defined.
2.1.3.3. Metode Biaya.....	Error! Bookmark not defined.
2.1.4. Variabel Yang Diteliti	Error! Bookmark not defined.
2.1.4.1. Biaya Variabel.....	Error! Bookmark not defined.
2.1.4.1.1. Definisi Biaya Variabel	Error! Bookmark not defined.
2.1.4.1.2. Perhitungan Biaya Variabel	Error! Bookmark not defined.
	defined.

2.1.4.1.3. Elemen-Elemen Biaya Variabel	Error! Bookmark not defined.
2.1.4.2. Margin Kontribusi	Error! Bookmark not defined.
2.1.4.2.1. Definisi Margin Kontribusi	Error! Bookmark not defined.
2.1.4.2.2. Pengukuran Margin Kontribusi	Error! Bookmark not defined.
2.1.4.2.3. Faktor-Faktor Yang Mempengaruhi Margin Kontribusi	Error! Bookmark not defined.
2.1.4.3. Hubungan Biaya Variabel Dengan Margin Kontribusi	Error! Bookmark not defined.
2.1.4.4. Penelitian Terdahulu Yang Relevan	Error! Bookmark not defined.
2.1.5. Kerangka Pemikiran.....	Error! Bookmark not defined.
2.1.6. Hipotesis Penelitian.....	Error! Bookmark not defined.
BAB III METODE PENELITIAN	Error! Bookmark not defined.
3.1. Metode Penelitian Yang Digunakan	Error! Bookmark not defined.
3.2. Definisi Variabel Dan Operasionalisasi Variabel	Error! Bookmark not defined.
3.2.1. Definisi Variabel	Error! Bookmark not defined.
3.2.2. Operasionalisasi Variabel.....	Error! Bookmark not defined.
3.3. Sumber Dan Teknik Pengumpulan Data	Error! Bookmark not defined.
3.3.1. Sumber Data.....	Error! Bookmark not defined.
3.3.2. Teknik Pengumpulan Data.....	Error! Bookmark not defined.
3.4. Teknik Analisis Data	Error! Bookmark not defined.
3.4.1. Analisis Koefisien Korelasi Pearson Product Moment (PPM)	Error! Bookmark not defined.
3.4.2. Analisis Regresi Linear Sederhana	Error! Bookmark not defined.
3.4.3. Analisis Koefisien Determinasi (R^2)	Error! Bookmark not defined.
3.4.4. Uji t.....	Error! Bookmark not defined.
3.4.5. Uji F	Error! Bookmark not defined.
3.5. Tempat Dan Waktu Penelitian.....	Error! Bookmark not defined.
3.5.1. Tempat Penelitian.....	Error! Bookmark not defined.
3.5.2. Waktu Penelitian	Error! Bookmark not defined.
BAB IV HASIL PENELITIAN DAN PEMBAHASAN	Error! Bookmark not defined.
4.1. Hasil Penelitian.....	Error! Bookmark not defined.
4.1.1. Gambaran Umum PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.1.1. Sejarah Singkat PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.1.2. Perluasan Unilever Indonesia	Error! Bookmark not defined.
4.1.1.3. Visi dan Misi PT. Unilever Indonesia Tbk	Error! Bookmark not defined.

4.1.1.4.	Struktur Organisasi PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.1.5.	Produk PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.1.6.	Hubungan Kerjasama Global PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.1.7.	Kantor PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.2	Deskripsi Variabel yang Diteliti	Error! Bookmark not defined.
4.1.2.1.	Biaya Variabel PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.2.2.	Margin Kontribusi PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.1.3	Hasil Pengujian Hipotesis	Error! Bookmark not defined.
4.1.3.1.	Analisis Koefisien Korelasi Pearson Product Moment (PPM)	Error! Bookmark not defined.
4.1.3.3.	Analisis Regresi Linier Sederhana	Error! Bookmark not defined.
4.1.3.4.	Analisis Koefisien Determinasi (R^2)	Error! Bookmark not defined.
4.1.3.6.	Uji t.....	Error! Bookmark not defined.
4.1.3.7.	Uji F.....	Error! Bookmark not defined.
4.2.	Pembahasan	Error! Bookmark not defined.
4.2.1.	Biaya Variabel Pada PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.2.2.	Margin Kontribusi Pada PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
4.2.3.	Pengaruh Biaya Variabel Terhadap Margin Kontribusi Pada PT. Unilever Indonesia Tbk	Error! Bookmark not defined.
BAB V	KESIMPULAN DAN SARAN	Error! Bookmark not defined.
5.1.	Simpulan	Error! Bookmark not defined.
5.2.	Saran	Error! Bookmark not defined.
DAFTAR PUSTAKA		Error! Bookmark not defined.
LAMPIRAN		Error! Bookmark not defined.
RIWAYAT HIDUP		Error! Bookmark not defined.

DAFTAR TABEL

Tabel 1.1	Biaya Variabel PT. Unilever Indonesia Tbk.....	3
Tabel 1.2	Margin Kontribusi PT. Unilever Indonesia Tbk.....	6
Tabel 2.1	Ilustrasi Laporan Laba Rugi – <i>Full Costing</i>	26
Tabel 2.2	Ilustrasi Laporan Laba Rugi – <i>Variable Costing</i>	28
Tabel 2.3	Penelitian Terdahulu yang Relevan	40
Tabel 3.1	Operasionalisasi Variabel	47
Tabel 3.2	Interpretasi Koefisien Korelasi Nilai r.....	50
Tabel 3.3	Jadwal dan Waktu Penelitian	56
Tabel 4.1	Biaya Variabel PT. Unilever Indonesia Tbk	70
Tabel 4.2	Margin Kontribusi PT. Unilever Indonesia Tbk.....	77
Tabel 4.3	Rekapitulasi Data Penelitian Variabel X dan Variabel Y	80
Tabel 4.4	Analisis Korelasi Pearson Product Moment	82
Tabel 4.5	Analisis Regresi Linear Sederhana	85
Tabel 4.6	Analisis Koefisien Determinasi	86
Tabel 4.7	Uji t (Partial Individual Test)	88
Tabel 4.8	Uji F.....	90

DAFTAR GAMBAR

Gambar 2.1	Paradigma Penelitian.....	43
Gambar 4.1	Struktur Organisasi PT. Unilever Indonesia Tbk.....	63
Gambar 4.2	Biaya Variabel PT. Unilever Indonesia Tbk.....	73
Gambar 4.3	Rasio Biaya Variabel PT. Unilever Indonesia Tbk.....	74
Gambar 4.4	Margin Kontribusi PT. Unilever Indonesia Tbk.....	78
Gambar 4.5	Rasio Margin Kontribusi PT. Unilever Indonesia Tbk.....	79

DAFTAR LAMPIRAN

Lampiran 1	Surat Tugas Membimbing Skripsi	107
Lampiran 2	Surat Keterangan Penelitian.....	108
Lampiran 2	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2012	109
Lampiran 4	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2013	110
Lampiran 6	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2014	111
Lampiran 8	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2015	112
Lampiran 10	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2016	113
Lampiran 12	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2017	114
Lampiran 14	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2018	115
Lampiran 14	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2019	116
Lampiran 14	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2020	117
Lampiran 14	Laporan Laba Rugi PT. Unilever Indonesia Tbk Tahun 2021	118
Lampiran 14	Tabel t	119
Lampiran 15	Tabel F.....	120
Lampiran 16	Daftar Riwayat Hidup	121