

DAFTAR ISI

	Halaman
LEMBAR PERSETUJUAN	i
LEMBAR PENGESAHAN	ii
LEMBAR PERNYATAAN	iii
ABSTRAK	iv
KATA PENGANTAR	v
RIWAYAT HIDUP PENELITI	vii
DAFTAR ISI	viii
DAFTAR TABEL	xii
DAFTAR GRAFIK	xv
DAFTAR GAMBAR	xvi
BAB I PENDAHULUAN	1
A. Latar Belakang Masalah.....	1
B. Identifikasi dan Rumusan Masalah	8
C. Tujuan Penelitian	9
D. Kegunaan Penelitian.....	9
BAB II KAJIAN PUSTAKA, KONSEP DAN TEORI, KERANGKA BERFIKIR, DAN HIPOTESIS	10
A. Kajian Penelitian Terdahulu.....	10
B. Konsep dan Teori	16
1. Manajemen Keuangan Syariah	16
a. Pengertian Manajemen Keuangan Syariah	16
b. Landasan Syariah Manajemen Keuangan Syariah.....	17
c. Aspek-aspek Manajemen Keuangan Syariah...	18
d. Tujuan Manajemen Keuangan Syariah	20
2. <i>Cost Of Goods Sold</i>	21
a. Pengertian <i>Cost Of Goods Sold</i>	21

b.	Landasan Syariah <i>Cost Of Goods Sold</i>	22
c.	Aspek-aspek <i>Cost Of Goods Sold</i>	23
d.	Pehitungan <i>Cost Of Goods Sold</i>	24
3.	<i>Tax Expenses Deferred</i>	25
a.	Pengertian <i>Tax Expenses Deferred</i>	25
b.	Landasan Syariah <i>Tax Expenses Deferred</i>	26
c.	Rumus <i>Tax Expenses Deferred</i>	27
d.	Manfaat Mengetahui <i>Tax Expenses Deferred</i> ..	28
4.	<i>Profit For The Year</i>	29
a.	Pengertian <i>Profit For The Year</i>	29
b.	Landasan Syariah <i>Profit For The Year</i>	30
c.	Unsur-unsur <i>Profit For The Year</i>	32
d.	Manfaat Mengetahui <i>Profit For The Year</i>	33
C.	Kerangka Berfikir.....	33
D.	Hipotesis.....	37
BAB III	METODOLOGI PENELITIAN	39
A.	Obyek Penelitian	39
B.	Metode dan Pendekatan Penelitian	39
C.	Jenis Data Penelitian	40
D.	Sumber Data Penelitian.....	41
E.	Operasionalisasi Variabel Penelitian	41
F.	Teknik Pengumpulan Data Penelitian.....	43
G.	Teknik Analisis Data.....	44
1.	Analisis Deskriptif	45
2.	Analisis Asosiatif	45
a.	Analisis Regresi	45
b.	Analisis Korelasi	47
c.	Analisis Koefisien Determinasi.....	48
d.	Analisis Uji Hipotesis	49
BAB IV	HASIL PENELITIAN DAN PEMBAHASAN	52
A.	Hasil Penelitian	52

1. Gambaran Umum PT. Sinar Mas Agro	
Resources and Teknologi Tbk.....	52
a. Sejarah PT. Sinar Mas Agro Resources and Technologi Tbk.....	52
b. Visi, Misi dan Budaya PT. Sinar Mas Agro Resources and Teknologi Tbk.....	54
c. Struktur Organisasi PT. Sinar Mas Agro Resources and Teknologi Tbk.....	55
d. Produk PT. Sinar Mas Agro Resources and Technologi Tbk.....	56
2. Analisis Deskriptif	56
a. Perkembangan <i>Cost Of Goods Sold</i> (X_1) PT. Sinar Mas Agro Resources and Teknologi Tbk	57
b. Perkembangan <i>Tax Expenses Deferred</i> (X_2) PT. Sinar Mas Agro Resources and Teknologi Tbk	59
c. Perkembangan <i>Profit For the Year</i> (Y) PT. Sinar Mas Agro Resources and Teknologi Tbk	61
3. Analisis Kuantitatif	63
a. Pengaruh <i>Cost Of Goods Sold</i> (X_1) terhadap <i>Profit for the Year</i> (Y) PT. Sinar Mas Agro Resources and Teknologi Tbk.....	64
b. Pengaruh <i>Tax Expenses Deferred</i> (X_2) terhadap <i>Profit for the Year</i> (Y) PT. Sinar Mas Agro Resources and Teknologi Tbk.....	71
c. Pengaruh <i>Cost Of Goods Sold</i> (X_1) dan <i>Tax Expenses Deferred</i> (X_2) terhadap <i>Profit for the Year</i> (Y) pada PT. Sinar Mas Agro Resources and Teknologi Tbk	78

B. Pembahasan.....	90
1. Pengaruh <i>Cost Of Goods Sold</i> (X_1) terhadap <i>Profit for the Year</i> (Y).....	90
2. Pengaruh <i>Tax Expenses Deferred</i> (X_2) terhadap <i>Profit for the Year</i> (Y).....	91
3. Pengaruh <i>Cost Of Goods Sold</i> (X_1) dan <i>Tax</i> <i>Expenses Deferred</i> (X_2) terhadap <i>Profit for the</i> <i>Year</i> (Y).....	92
BAB V PENUTUP	94
A. Kesimpulan	94
B. Saran.....	95
DAFTAR PUSTAKA	96
LAMPIRAN	



DAFTAR TABEL

	Halaman
Tabel 1.1	4
<i>Cost Of Goods Sold, Tax Expenses Deferred dan Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk. Periode 2009-2018.....	
Tabel 2.1	14
Kajian Penelitian Terdahulu.....	
Tabel 3.1	42
Operasionalisasi Variabel.....	
Tabel 3.2	48
Nilai Kriteria Hubungan Korelasi	
Tabel 4.1	57
Analisis Deskriptif <i>Cost Of Goods Sold, Tax Expenses Deferred dan Profit For the Year</i> di PT. Sinar Mas Agro Resources and Teknologi Tbk Periode 2009-2018	
Tabel 4.2	58
Perkembangan <i>Cost Of Goods Sold</i> PT. Sinar Mas Agro Resources and Teknologi Tbk Periode 2009-2018	
Tabel 4.3	60
Perkembangan <i>Tax Expenses Deferred</i> PT. Sinar Mas Agro Resources and Teknologi Tbk Periode 2009-2018	
Tabel 4.4	62
Perkembangan <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk Periode 2009-2018	
Tabel 4.5	65
Analisis Regresi Linier Sederhana <i>Cost Of Goods Sold</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	
Tabel 4.6	67
Analisis Korelasi <i>Pearson Product Moment Cost Of Goods Sold</i> terhadap <i>Profi For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	
Tabel 4.7	67
Pedoman Untuk Memberikan Interpretasi Terhadap Koefisien Korelasi.....	
Tabel 4.8	68
Analisis Koefisien Determinasi <i>Cost Of Goods Sold</i> terhadap <i>Profi for the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	

Tabel 4.9	Analisis Uji Signifikansi T Parsial <i>Cost Of Goods Sold</i> terhadap <i>Profit For the year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	70
Tabel 4.10	Analisis Regresi Linier Sederhana <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	72
Tabel 4.11	Analisis Korelasi <i>Pearson Product Moment Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk 2016-2019.....	74
Tabel 4.12	Pedoman Untuk Memberikan Interpretasi Terhadap Koefisien Korelasi.....	74
Tabel 4.13	Analisis Koefisien Determinasi <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	75
Tabel 4.14	Analisis Uji Signifikansi T Parsial <i>Tax Expenses Deferred</i> terhadap <i>Profit for the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	77
Tabel 4.15	Analisis Regresi Linier Berganda <i>Cost Of Goods Sold</i> dan <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	81
Tabel 4.16	Analisis Korelasi <i>Pearson Product Moment Cost Of Goods Sold</i> dan <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	84
Tabel 4.17	Analisis Korelasi Berganda <i>Cost Of Goods Sold</i> dan <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	85
Tabel 4.18	Pedoman Untuk Memberikan Interpretasi Terhadap Koefisien Korelasi.....	86

Tabel 4.19	Analisis Koefisien Determinasi <i>Total Current Assets</i> dan <i>Total Current Liabilities</i> terhadap <i>Total Equity</i> PT. Sinar Mas Agro Resources and Teknologi Tbk.....	87
Tabel 4.20	Analisis Uji F Simultan <i>Total Current Liabilities</i> terhadap <i>Total Equity</i> PT. Sinar Mas Agro Resources and Teknologi Tbk	89



DAFTAR GRAFIK

	Halaman
Grafik 1.1 Grafik <i>Cost Of Goods Sold, Tax Expenses Deferred dan Profit For the Year</i> PT. Sinar Mas Agro Resources and Technologi. Periode 2009-2018.....	6
Grafik 4.1 Perkembangan <i>Cost Of Goods Sold</i> PT. Sinar Mas Agro Resources and Technologi Tbk Periode 2009-2018.....	59
Grafik 4.2 Perkembangan <i>Tax Expenses Deferred</i> PT. Sinar Mas Agro Resources and Technologi Tbk Periode 2009-2018.....	61
Grafik 4.3 Perkembangan <i>Profit for the Year</i> PT. Sinar Mas Agro Resources and Technologi Tbk Periode 2009-2018.....	63



DAFTAR GAMBAR

	Halaman
Gambar 2.1 Kerangka Berfikir.....	36
Gambar 4.1 Struktur Organisasi PT. Sinar Mas Agro Resources and Technologi Tbk.....	56
Gambar 4.2 Pengaruh <i>Cost Of Goods Sold</i> dan <i>Tax Expenses Deferred</i> terhadap <i>Profit For the Year</i> pada PT. Sinar Mas Agro Resources and Technologi Tbk.....	89

