

## DAFTAR ISI

|   | <b>Halaman</b> |
|---|----------------|
| <b>PENGESAHAN</b> .....   | i              |
| <b>PERNYATAAN</b> .....   | ii             |
| <b>ABSTRACT</b> .....   | iii            |
| <b>ABSTRAK</b> .....  | iv             |
| <b>KATA PENGANTAR</b> .....                                       | v              |
| <b>DAFTAR ISI</b> .....   | viii           |
| <b>DAFTAR TABEL</b> .....   | xiii           |
| <b>DAFTAR GAMBAR</b> .....  | xiv            |
| <b>DAFTAR LAMPIRAN</b> .....                                      | xv             |
| <b>BAB I PENDAHULUAN</b>  |                |
| 1.1. Latar Belakang Penelitian .....                              | 1              |
| 1.2. Identifikasi Masalah.....                                    | 9              |
| 1.3. Tujuan Penelitian .....                                      | 10             |
| 1.4. Kegunaan Hasil Penelitian .....                              | 10             |
| 1.5. Lokasi Dan Jadwal Penelitian .....                           | 11             |
| 1.5.1 Lokasi Penelitian.....                                      | 11             |
| 1.5.2 Jadwal Penelitian.....                                      | 12             |
| <b>BAB II TINJAUAN PUSTAKA, KERANGKA PEMIKIRAN, DAN HIPOTESIS</b> |                |
| 2.1 Tinjauan Pustaka.....   | 13             |
| 2.1.1. <i>Current Ratio</i> (CR).....                             | 13             |

|         |   |    |
|---------|---|----|
| 2.1.1.1 | Pengertian <i>Current Ratio</i> .....             | 14 |
| 2.1.1.2 | Rumus <i>Current Ratio</i> .....                  | 15 |
| 2.1.1.3 | Kegunaan dan Kelemahan <i>Current Ratio</i> ..... | 16 |
| 2.1.2.  | <i>Total Assets Turnover</i> (TAT) .....          | 18 |
| 2.1.2.1 | Pengertian <i>Total Assets Turnover</i> .....     | 18 |
| 2.1.2.2 | Rumus <i>Total Assets Turnover</i> .....          | 19 |
| 2.1.3.  | <i>Inventory Turnover</i> (IT) .....              | 21 |
| 2.1.3.1 | Pengertian <i>Inventory Turnover</i> .....        | 21 |
| 2.1.3.2 | Rumus <i>Inventory Turnover</i> .....             | 23 |
| 2.1.3.3 | Jenis-Jenis <i>Inventory Turnover</i> .....       | 24 |
| 2.1.4.  | <i>Return On Assets</i> (ROA).....                | 25 |
| 2.1.4.1 | Pengertian <i>Return On Assets</i> .....          | 26 |
| 2.1.4.2 | Rumus <i>Return On Assets</i> .....               | 27 |
| 2.1.4.3 | Faktor yang Mempengaruhi ROA .....                | 28 |
| 2.1.4.4 | Kegunaan dan Kelemahan ROA.....                   | 28 |
| 2.1.5.  | Penelitian Terdahulu .....                        | 30 |
| 2.2.    | Kerangka Pemikiran .....                          | 34 |
| 2.3.    | Hipotesis.....                                    | 40 |

### **BAB III OBJEK DAN METODE PENELITIAN**

|       |   |    |
|-------|---|----|
| 3.1   | Objek Penelitian .....  | 41 |
| 3.1.1 | Sejarah PT Ultrajaya Milk Industry<br>and Trading Company Tbk ..... | 41 |

|  |    |
|--|----|
| 3.1.2 Visi, Misi dan Nilai PT Ultrajaya Milk Industry<br>and Trading Company Tbk .....                           | 42 |
| 3.1.3 Kegiatan Usaha serta Jenis Produk yang Dihasilkan PT<br>Ultrajaya Milk Industry and Trading Company Tbk... | 43 |
| 3.1.4 Struktur Organisasi PT Ultrajaya Milk<br>Industry and Trading Company Tbk.....                             | 45 |
| 3.2 Metode Penelitian .....  | 46 |
| 3.2.1 Operasionalisasi Variabel .....  | 47 |
| 3.2.2 Teknik Pengumpulan Data.....   | 48 |
| 3.2.2.1 Jenis Data.....  | 48 |
| 3.2.2.2 Populasi .....   | 49 |
| 3.2.2.3 Sampel .....   | 49 |
| 3.2.2.4 Prosedur Pengumpulan Data.....   | 50 |
| 3.3 Model Penelitian .....   | 50 |
| 3.4 Teknik Analisis Data.....  | 51 |
| 3.4.1 Analisis Rasio Keuangan .....  | 51 |
| 3.4.2 Analisis Statistik.....  | 53 |
| 3.4.2.1 Uji Asumsi.....  | 53 |
| 3.4.2.2 Analisis Regresi Linier Berganda .....   | 57 |
| 3.4.2.3 Koefisien Determinasi.....   | 58 |
| 3.4.2.4 Uji Hipotesis .....  | 59 |

## **BAB IV HASIL PENELITIAN DAN PEMBAHASAN**

|                            |    |
|----------------------------|----|
| 4.1 Hasil Penelitian ..... | 62 |
|----------------------------|----|

|  |    |
|--|----|
| 4.1.1 <i>Current Ratio</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk.....  | 62 |
| 4.1.2 <i>Total Assets Turnover</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk .....   | 64 |
| 4.1.3 <i>Inventory Turnover</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk .....  | 66 |
| 4.1.4 <i>Return On Assets</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk .....  | 68 |
| 4.1.5 <i>Current Ratio, Total Assets Turnover dan Inventory Turnover dan Return On Assets</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk .....                      | 70 |
| 4.1.5.1 Uji Asumsi.....  | 71 |
| 4.1.5.2 Analisis Regresi Linear Berganda .....   | 73 |
| 4.1.5.3 Koefisien Determinasi.....   | 75 |
| 4.1.5.4 Pengujian Hipotesis.....   | 75 |
| 4.2 Pembahasan .....   | 77 |
| 4.2.1 <i>Current Ratio, Total Assets Turnover, Inventory Turnover dan Return On Assets</i> pada PT Ultrajaya Milk Industry Trading Company Tbk. Periode 2009-2018..              | 77 |
| 4.2.2 Pengaruh <i>Current Ratio, Total Assets Turnover, Inventory Turnover dan Return On Assets</i> pada PT Ultrajaya Milk Industry Trading Company Tbk. Periode 2009-2018 ..... | 80 |

|  |    |
|--|----|
| 4.2.2.1 Pengaruh <i>Current Ratio</i> terhadap <i>Return On Assets</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk. Periode 2009-2018 ....         | 81 |
| 4.2.2.2 Pengaruh <i>Total Assets Turnover</i> terhadap <i>Return On Assets</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk. Periode 2009-2018 .... | 81 |
| 4.2.2.3 Pengaruh <i>Inventory Turnover</i> terhadap <i>Return On Assets</i> pada PT Ultrajaya Milk Industry and Trading Company Tbk. Periode 2009-2018 ....    | 82 |

## **BAB V SIMPULAN DAN SARAN**

|                   |    |
|-------------------|----|
| 5.1 Simpulan..... | 84 |
| 5.2 Saran.....    | 86 |

|                             |    |
|-----------------------------|----|
| <b>DAFTAR PUSTAKA</b> ..... | 88 |
|-----------------------------|----|

|                                   |     |
|-----------------------------------|-----|
| <b>DAFTAR RIWAYAT HIDUP</b> ..... | 119 |
|-----------------------------------|-----|