DAFTAR ISI

ABSTRAK ................................................................................................................. i
ABSTRACT ................................................................................................................ ii
LEMBAR PENGESAHAN ....................................................................................... iii
PERNYATAAN ORISINALITAS ........................................................................... iv
LEMBAR PERSEMBAHAN ....................................................................................... v
KATA PENGANTAR .................................................................................................. vi
DAFTAR ISI .............................................................................................................. viii
DAFTAR TABEL ......................................................................................................... x
DAFTAR GAMBAR ..................................................................................................... xi
DAFTAR LAMPIRAN ................................................................................................. xii

BAB I PENDAHULUAN
A. Latar Belakang Masalah ................................................................. 1
B. Identifikasi Masalah .............................................................................. 11
C. Pembatasan Masalah ............................................................................. 11
D. Perumusan Masalah ............................................................................... 12
E. Kegunaan Penelitian ............................................................................. 12

BAB II KAJIAN PUSTAKA, KERANGKA BERPIKIR DAN PERUMUSAN HIPOTESIS
A. Dekripsi Teoritis
   1. Hakekat Volume Penjualan ........................................................... 13
   2. Hakekat Manajemen Piutang ......................................................... 22
B. Kerangka Berfikir ..................................................................................... 47
C. Perumusan Hipotesis ............................................................................. 48

BAB III METODOLOGI PENELITIAN
A. Tujuan Penelitian ................................................................. 49
B. Waktu dan Tempat Penelitian ......................................................... 49
C. Metode Penelitian ................................................................................. 49
D. Sampel dan Responden ................................................................. 50
E. Konstelasi Hubungan Antar Variabel .............................................. 51
F. Instrumen Penelitian ............................................................................. 52
G. Teknik Analisis Data ............................................................................ 56
H. Uji Hipotesis Peneitian ................................................................. 58
BAB IV     HASIL PENELITIAN
A. Deskripsi Data
   1. Volume Penjualan.................................................. 63
   2. Manajemen Piutang............................................... 65
B. Analisis Data ............................................................. 68
C. Uji Hipotesis ............................................................. 68
D. Interpretasi Hasil Penelitian......................................... 72
E. Keterbatasan Penelitian............................................... 76

BAB V KESIMPULAN, IMPLIKASI, DAN SARAN
A. Kesimpulan.............................................................. 78
B. Implikasi ................................................................. 79
C. Saran ...................................................................... 80

DAFTAR PUSTAKA ........................................................ 82
LAMPIRAN-LAMPIRAN .................................................. 84
DAFTAR TABEL

<table>
<thead>
<tr>
<th>Tabel</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>III.1 Kriteria Pemilihan Sampel</td>
<td>50</td>
</tr>
<tr>
<td>III.2 Kisi-kisi Instrumen Variabel Manajemen Piutang</td>
<td>37</td>
</tr>
<tr>
<td>III.3 Skala Penilaian Variabel Manajemen Piutang</td>
<td>38</td>
</tr>
<tr>
<td>IV.1 Distribusi Frekuensi Volume Penjualan</td>
<td>63</td>
</tr>
<tr>
<td>IV.2 Distribusi Frekuensi Manajemen Piutang</td>
<td>66</td>
</tr>
<tr>
<td>IV.3 Tabel Perhitungan ANAVA</td>
<td>71</td>
</tr>
</tbody>
</table>
**DAFTAR GAMBAR**

<table>
<thead>
<tr>
<th>Gambar</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>IV.1</td>
<td>Grafik Histogram Variabel Y</td>
</tr>
<tr>
<td>IV.2</td>
<td>Grafik Histogram Variabel X</td>
</tr>
<tr>
<td>IV.3</td>
<td>Grafik Regresi Linier</td>
</tr>
</tbody>
</table>
## DAFTAR LAMPIRAN

<table>
<thead>
<tr>
<th>Lampiran</th>
<th>Judul</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Kuisoner Penelitian Uji Coba Variabel X</td>
<td>84</td>
</tr>
<tr>
<td>2.</td>
<td>Kuisoner Penelitian Variabel X</td>
<td>88</td>
</tr>
<tr>
<td>3.</td>
<td>Data Hasil Uji Coba Validitas Variabel X</td>
<td>91</td>
</tr>
<tr>
<td>4.</td>
<td>Data Hasil Uji Reliabilitas Variabel X</td>
<td>92</td>
</tr>
<tr>
<td>5.</td>
<td>Data Variabel X (Manajemen Piutang)</td>
<td>93</td>
</tr>
<tr>
<td>6.</td>
<td>Perhitungan Kekuatan Masing-Masing Indikator</td>
<td>95</td>
</tr>
<tr>
<td>7.</td>
<td>Data Variabel Y (Volume Penjualan)</td>
<td>96</td>
</tr>
<tr>
<td>8.</td>
<td>Data Mentah Variabel X dan Y</td>
<td>98</td>
</tr>
<tr>
<td>9.</td>
<td>Perhitungan Grafik Histogram Variabel X</td>
<td>99</td>
</tr>
<tr>
<td>10.</td>
<td>Perhitungan Grafik Histogram Variabel Y</td>
<td>99</td>
</tr>
<tr>
<td>11.</td>
<td>Gambar Grafik Histogram Variabel X dan Y</td>
<td>101</td>
</tr>
<tr>
<td>12.</td>
<td>Data Berpasangan Variabel X dan Y</td>
<td>102</td>
</tr>
<tr>
<td>13.</td>
<td>Tabel Perhitungan Rata-rata, Varians, dan Simpangan Baku</td>
<td>103</td>
</tr>
<tr>
<td>14.</td>
<td>Perhitungan Rata-rata, Varians, dan Simpangan Baku</td>
<td>104</td>
</tr>
<tr>
<td>15.</td>
<td>Perhitungan Persamaan Regresi</td>
<td>105</td>
</tr>
<tr>
<td>16.</td>
<td>Grafik Persamaan Regresi</td>
<td>106</td>
</tr>
<tr>
<td>17.</td>
<td>Tabel Untuk Menghitung $\hat{Y}$</td>
<td>107</td>
</tr>
<tr>
<td>18.</td>
<td>Perhitungan Uji Normalitas Galat Taksiran</td>
<td>108</td>
</tr>
<tr>
<td>19.</td>
<td>Perhitungan Uji Keberartian Regresi</td>
<td>111</td>
</tr>
<tr>
<td>20.</td>
<td>Perhitungan Uji Linieritas regresi</td>
<td>113</td>
</tr>
<tr>
<td>21.</td>
<td>Daftar ANAVA untuk Uji Keberartian dan Kelinieran Regresi</td>
<td>116</td>
</tr>
<tr>
<td>22.</td>
<td>Perhitungan Koefisien Korelasi Product Moment</td>
<td>117</td>
</tr>
<tr>
<td>23.</td>
<td>Perhitungan Uji Signifikansi</td>
<td>118</td>
</tr>
<tr>
<td>24.</td>
<td>Perhitungan Uji Koefisien Determinasi</td>
<td>119</td>
</tr>
<tr>
<td>25.</td>
<td>Tabel Penentuan Jumlah Sampel</td>
<td>120</td>
</tr>
<tr>
<td>26.</td>
<td>Kurva normal dari 0 sampai $z$</td>
<td>121</td>
</tr>
<tr>
<td>27.</td>
<td>Tabel Nilai-nilai dalam distribusi t</td>
<td>122</td>
</tr>
<tr>
<td>28.</td>
<td>Tabel Nilai-nilai r Product Moment</td>
<td>123</td>
</tr>
<tr>
<td>29.</td>
<td>Tabel Nilai-nilai untuk distribusi F</td>
<td>124</td>
</tr>
<tr>
<td>30.</td>
<td>Tabel Nilai kritis $L$ untuk Uji Liliefors</td>
<td>128</td>
</tr>
<tr>
<td>31.</td>
<td>Permohonan Izin Penelitian dari Universitas</td>
<td>129</td>
</tr>
<tr>
<td>32.</td>
<td>Persetujuan Izin Penelitian dari PIK</td>
<td>130</td>
</tr>
<tr>
<td>33.</td>
<td>Surat Keterangan dari PIK Pulogadung</td>
<td>131</td>
</tr>
</tbody>
</table>