**DAFTAR ISI**

**ABSTRAK**.................................................................................................... i

**KATA PENGANTAR** ................................................................................ ii

**DAFTAR ISI** ............................................................................................... v

**DAFTAR TABEL** ....................................................................................... vi

**DAFTAR GAMBAR** .................................................................................. vii

**DAFTAR LAMPIRAN** .............................................................................. viii

**BAB 1 PENDAHULUAN**

* 1. Latar Belakang ........................................................................... 1
  2. Rumusan Masalah ...................................................................... 3
  3. Tujuan Penelitian ....................................................................... 3
  4. Manfaat Penelitian ...................................................................... 3
  5. Metode Analisis Data ................................................................. 4
  6. Deskriptif Umum Entitas ........................................................... 4

1. Gambaran Umum Perusahaan ....................................... 6
2. Organisasi Perusahaan ................................................... 8
3. Aktivitas Usaha ............................................................. 12

**BAB II DESKRIPSI PRAKTEK UMUM**

* 1. Landasan Teori

a. Pengertian Laporan Keuangan ............................................. 14

b. Pengertian Analisis Laporan Keuangan ............................... 21

c. Pengertian Analisis Rasio Profitabilitas ............................... 22

2.2 Praktek Akuntansi Analisis Rasio Profitabilitas PT. Intraco Penta,Tbk

Cabang Manado ........................................................................... 27

a. Laporan Keuangan Tahun 2015 dan 2016 ............................ 27

b. Hasil Perhitungan dan Analisis Rasio Profitabilitas ............. 30

2.3 Evaluasi Praktek Akuntansi Analisis Rasio Profitabilitas PT. Intraco   
 Penta,Tbk Cabang Manado .......................................................... 36

**BAB III PENUTUP**

3.1 Kesimpulan................................................................................ 37

3.2 Saran ......................................................................................... 37

**DAFTAR PUSTAKA** .................................................................................... ix

**PERNYATAAN KEASLIAN TULISAN** .................................................... x

**LAMPIRAN-LAMPIRAN**

**LEMBAR KONSULTASI PEMBIMBING**