

**CEO CHARACTERISTIC AND HEDGING DECISION**  
**THESIS**  
**SUBMITTED IN PARTIAL FULFILLMENT OF THE**  
**REQUIREMENTS FOR THE DEGREE OF BACHELOR OF**  
**SCIENCE IN ACCOUNTING**



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**ACCOUNTING STUDY PROGRAM**  
**FACULTY OF ECONOMICS AND BUSINESS**  
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**SURABAYA**  
**2019**

**KARAKTERISTIK *CEO* DAN KEPUTUSAN LINDUNG NILAI**  
**SKRIPSI**  
**DIAJUKAN UNTUK MEMENUHI SEBAGIAN PERSYARATAN DALAM**  
**MEMPEROLEH GELAR SARJANA AKUNTANSI**



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**2019**

**UNDERGRADUATE THESIS**

**CEO CHARACTERISTIC AND HEDGING DECISION**

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**DECLARATION**

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Surabaya, December 12<sup>th</sup> 2019

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## ACKNOWLEDGEMENT

All praises to Allah SWT for His grace and blessings so this undergraduate thesis entitled “CEO Characteristic and Hedging Decision” is finished. Author would like to send sincere appreciation for many parties involved during this research. For my family, My dad Mr Mulyono and Mrs Siti Fatimah for the tough love and support. My big brother Wisnu for being a friend, an admirable role model, and a solid rock for your siblings. My little brother, Wahyu for the much-needed distraction and games and adventures. Thank you for letting me play the big sister role for my own benefit. My sincerest thank you for the respected dean, Prof. Dr. Dian Agustia, SE., M.Si., head of department Drs. Agus Widodo Mardijuwono, M.Si., Ak. and Mr. Iman Harymawan, SE., MBA., Ph.D., as the head of undergraduate Accounting Program of Universitas Airlangga for the support. Mr. Khusnul Prasetyo, SE., MM., Ak. As this research supervisor for the outstanding support and feedback. I am forever grateful, sir. Accounting English Class batch 2016, especially Prima, Ghassani, Eka, Carissa, for the supportive feedback. My eternal cheerleader group, a bunch of colorful characters with phenomenal life experience, *Biro Jodoh*. Ria, Farah, Devi, Liak, Enjelina, Lukman, Athiyatul, Uweg, Capi. Thank you for sparing your time knocking some sense into me during questionable times. You are human miracle, and all other parties that cannot be mentioned due to the word limitation: May Allah repay your kindness. Finally, while author spend considerable amount of time working out this research, it is without doubt still far from perfect. Hence, any constructive criticism and feedbacks is welcomed. Please send any to [istiqomah.nurul.aini-2015@feb.unair.ac.id](mailto:istiqomah.nurul.aini-2015@feb.unair.ac.id) Thank you

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