

**EXTERNAL PRESSURES AND FINANCIAL PERFORMANCE:
THE MEDIATING EFFECT OF MATERIAL FLOW COST
ACCOUNTING**

THESIS

**SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF BACHELOR OF ACCOUNTANCY**



by:

SATWIKO OETOMO ADJI BASOEKI

NIM. 041611333044

ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS AIRLANGGA

SURABAYA

2020

**TEKANAN EKSTERNAL DAN KINERJA KEUANGAN:
PENGARUH MEDIASI AKUNTANSI BIAYA ALIRAN BAHAN
BAKU**

SKRIPSI

**DIAJUKAN UNTUK MEMENUHI SEBAGIAN PERSYARATAN DALAM
MEMPEROLEH GELAR SARJANA AKUNTANSI**



Oleh:

SATWIKO OETOMO ADJI BASOEKI

NIM. 041611333044

PROGRAM STUDI S1 AKUNTANSI

FAKULTAS EKONOMI DAN BISNIS

UNIVERSITAS AIRLANGGA

SURABAYA

2020

UNDERGRADUATE THESIS

**EXTERNAL PRESSURES AND FINANCIAL
PERFORMANCE: THE MEDIATING EFFECT OF
MATERIAL FLOW COST ACCOUNTING**

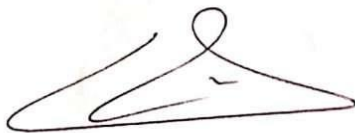
PROPOSED BY:

SATWIKO OETOMO ADJI BASOEKI

NIM: 041611333044

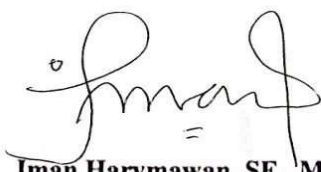
APPROVED AND RECEIVED BY:

SUPERVISOR,



Dr. Noorlailie Soewarno, SE., MBA., AK., CMA., CA. DATE...29/7/2020.
NIP. 196412251989032001

COORDINATOR OF ACCOUNTING STUDY PROGRAM,



Iman Harymawan, SE., MBA., Ph.D.
NIP. 198404202008121005

DATE...30-7-2020

Scanned with CamScanner

 Scanned with CamScanner

STATEMENT OF DECLARATION

I, (Satwiko Oetomo Adji Basoeki, 041611333044), declare that:

1. My thesis is genuine and truly my own creation, and is not another's person work made under my name, nor a piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Universitas Airlangga or in any other Universities/Colleges.
2. This thesis does not contain any work or opinion written or published by anyone, unless clearly acknowledged or referred to by quoting the author's name and stated in the references.
3. This statement is true; if on the future this statement is proven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with the prevailing norms and regulations in Universitas Airlangga.

Surabaya, June 2nd 2020

Declared by,



Satwiko Oetomo Adji Basoeki

NIM. 041611333044

FOREWORDS

Praise to Allah The Almighty for the blessing, grace, and salvation for the author to finish this undergraduate thesis. Shalawat and greetings are also delivered for our Prophet Muhammad SAW. The thesis entitled “Material Flow Cost Accounting On The Effect Of Regulatory And Market Pressures Toward Financial Performance” is structured to meet some requirements in obtaining bachelor of accounting degree. This work and study cannot be accomplished without the help from:

1. Prof. Dr. Mohammad Nasih, SE., M.T., Ak. as the Chancellor of Airlangga University
2. Prof. Dr. Hj. Dian Agustia, SE., M.Si., Ak. as the Dean of the Faculty of Economic and Business
3. Dr. Iman Harymawan, S.E. MBA., Ph.D. as the Coordinator of Accounting Study Program
4. Dr. Noorlailie Soewarno, SE., MBA., Ak. as the supervisor of this thesis who always being total as a teacher for the author, provide suggestions and insights for this study, as well as the experience shared during the process.
5. The lecturers and academic staffs who provide assistance during the study.
6. Father and mother, Mr. Poedji Basoeki and Mrs. Hernie Saadijah, who always take care of the author wholeheartedly, and the dearest siblings: Mas Aga, Mas Adit, and Devi, who have always been the company for the author.
7. The owners of MSMEs in East Java who are willing to be the respondents.
8. Iftitah Imania, who have stayed by the author’s side during the joy and sorrow moments during the study, with her countless support throughout the time.
9. A family during the author’s college life, AKS1 2016, for the time, laugh, and efforts spent which already turn into a precious memory. #JAWARAJEH!
10. The big family in the college (AKS1 2013, 2014, 2015, 2017, 2018, 2019).
11. EC-AK 2017 (AKS1 2016) for the humility and compassions as classmates.
12. HMA UNAIR 2017 as the first student organization that taught a lot about organization, especially for the Intellectual Department.
13. HMA UNAIR 2018 for the trust and the lessons taught from the process. Special thanks for the 4 Board of Director (BPH), Intellectual and Human Resource Department for everything that had been given during that time.
14. BEM FEB UNAIR 2019 for the amazing experience shared among each others. Special thanks to the 16 Board of Director (BPH), and my irreplaceable Science Department who helped a lot as a coworker and a little happy family.
15. Everyone who give support, put their trust and hope for the best of the author.

Surabaya, June 26th 2020

Author