

TABLE OF CONTENTS

	Page
TITLE PAGE	i
APPROVAL FOR UNDERGRADUATE THESIS	iii
STATEMENT OF DECLARATION	iv
FOREWORDS	v
ABSTRACT	vi
ABSTRAK	vii
TABLE OF CONTENTS	viii
LIST OF FIGURES	x
LIST OF TABLES	xi
LIST OF APPENDIX	xii
CHAPTER 1 INTRODUCTION	1
CHAPTER 2 LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT	7
2.1 External Pressures and Financial Performance	7
2.2 External Pressures and Material Flow Cost Accounting.....	9
2.3 Material Flow Cost Accounting and Financial Performance.....	13
2.4 Research Framework.....	14
CHAPTER 3 RESEARCH METHODOLOGY	15
3.1 Research Design.....	15
3.2 Data Collection	15
3.3 Measurement of the Constructs.....	16
3.3.1 Regulatory Pressure	17
3.3.2 Market Pressure.....	17
3.3.3 Material Flow Cost Accounting.....	18
3.3.4 Financial Performance	18

3.4 Analytical Techniques.....	18
CHAPTER 4 RESULT AND DISCUSSION	21
4.1 General Overview of Object	21
4.2 Descriptive Variable Statistics	23
4.3 Description of Research Results	25
4.3.1 Measurement Model Analysis	25
4.3.2 Structural Model Analysis.....	28
4.4 Interpretation of Results and Discussion.....	33
CHAPTER 5 CONCLUSION AND SUGGESTION	38
5.1 Summary of Results	38
5.2 Conclusion	38
5.3 Suggestions	39
5.4 Limitations	40
REFERENCES.....	41

LIST OF FIGURES

Figure 2.1	Research Framework	14
Figure 4.1	Result of the direct effect test	29
Figure 4.2	Result of the structural model.....	29

LIST OF TABLES

Table 4.1	Respondent Characteristics	22
Table 4.2	Category of the Responses	23
Table 4.3	Descriptive Statistics	24
Table 4.4	Convergent Validity and Reliability Test	27
Table 4.5	Discriminant Validity Test	28
Table 4.6	Variance Accounted For (VAF) calculation (RP-MFCA-FP)	31
Table 4.7	Variance Accounted For (VAF) calculation (MPR-MFCA-FP)	31
Table 4.8	Summary of The Structural Model Analysis	32

LIST OF APPENDIX

Appendix 1	Questionnaire	51
Appendix 2	Questionnaire Items Index	55
Appendix 3	Data Tabulation	56
Appendix 4	PLS Output – Indirect Effect.....	71
Appendix 5	PLS Output – Direct Effect	82
Appendix 6	Similarity Test	90