

**CUSTOMER CONCENTRATION IMPACT ON THE
GROWTH OF INDONESIA FIRM DURING AND BEFORE
COVID-19 PANDEMIC**

THESIS

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



by:

DINA AYU PUSPITASARI NAIBAHO

NIM. 041711333213

ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS AIRLANGGA

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DECLARATION

I, (Dina Ayu Puspitasari Naibaho, 041711333213), 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 refereed 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, 2 Agustus 2022

Declared by,



Dina Ayu Puspitasari Naibaho

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PREFACE

Praise Allah SWT for all the might and blessings that Allah set upon the researcher to help finish this thesis. This thesis titled “Customer Concentration Impact on The Growth of Indonesia Firm During and Before COVID-19 Pandemic” is assembled to fulfill the requirements in obtaining a bachelor’s degree of Accounting in the Faculty of Economics and Business Airlangga University.

The assembly of this thesis is not without the support of several parties:

1. Mrs. Yani Permatasari, S.Ak., MBA., Ak., CA as the supervisor for this thesis and EC student's number one supporter, I genuinely feel grateful that I can still find kindness in these difficult times. Thank you for your guidance throughout the years.
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9. My EC 2018 friends that make every day learning more joyful. I would surely miss their antics and warmth.

This undergraduate thesis is anything but perfect. Thus, I would be more than grateful for any feedback to improve the quality of this research and the related topics. Furthermore, I apologize for misspellings of name, degree or others stated here.

Surabaya, 29 May 2022



Dina Ayu Puspitasari Naibaho

CUSTOMER CONCENTRATION IMPACT ON THE GROWTH OF INDONESIA FIRM DURING AND BEFORE COVID-19 PANDEMIC

Dina Ayu Puspitasari Naibaho

ABSTRACT

This research aims to analyze the impact of COVID-19 on firm sustainable growth and to investigate the moderating role of Customer Concentration (CC) between the relationship of sustainable growth and COVID-19. This quantitative research using regression analysis with the help of PROCESS macro by Hayes to investigate the moderating role of customer concentration with listed firms in the Indonesia Stock Exchange for 2019-2020 as a sample. The results show COVID-19 had a significant negative influence on sustainable growth and customer concentration can't moderate the relationship between COVID-19 and sustainable growth. The findings of this research may help businesses to assess the supply chain operation during uncertain conditions such as COVID-19.

Keywords: Customer Concentration, Sustainable Growth, COVID-19, Indonesia

DAMPAK KONSENTRASI PELANGGAN PADA PERTUMBUHAN BERKELANJUTAN PERUSAHAAN INDONESIA SEBELUM DAN SELAMA PANDEMI COVID-19

Dina Ayu Puspitasari Naibaho

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dampak COVID-19 terhadap pertumbuhan berkelanjutan perusahaan dan untuk mengetahui peran moderasi konsentrasi pelanggan antara hubungan pertumbuhan berkelanjutan dan COVID-19. Penelitian kuantitatif ini dilakukan dengan menggunakan analisis regresi dan dibantu *PROCESS macro by Hayes* sebagai alat untuk mengetahui peran moderasi, dengan sampel perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2019-2020. Hasil penelitian menunjukkan COVID-19 memiliki pengaruh negatif yang signifikan terhadap pertumbuhan berkelanjutan dan konsentrasi pelanggan tidak dapat memoderasi hubungan antara COVID-19 dan pertumbuhan berkelanjutan. Temuan penelitian ini dapat membantu perusahaan untuk menilai operasi rantai pasokan dalam kondisi ketidakpastian seperti COVID-19.

Kata Kunci: Konsentrasi Pelanggan, Pertumbuhan keberlanjutan, COVID-19, Indonesia

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