

DAFTAR SINGKATAN

Nomor	Singkatan	Istilah
1	RUPS	Rapat Umum Pemegang Saham
2	PSAK	Pernyataan Standar Akuntansi Keuangan
3	BEI	Bursa Efek Indonesia
4	INWC	<i>Inventory to Net Working Capital</i>
5	KAP	Kantor Akuntan Publik
6	ROE	<i>Return On Equity</i>
7	CR	<i>Current ratio</i>
8	BUMN	Badan Usaha Milik Negara
9	DAR	<i>Debt to Asset Ratio</i>
10	VIF	<i>Variance Inflation Factor</i>
11	LM	<i>Langrange Multiplier</i>
12	OLS	<i>Ordinary Least Square</i>
13	LSDV	<i>Least Square Dummy Variable</i>
14	ECM	<i>Error Component Model</i>
15	GLS	<i>Generalized Least Square</i>
16	Ln	Logaritma Natural
17	BLUE	<i>Best Linear Unbias Estimator</i>
18	Prob.	Probabilitas
19	SPAP	Standar Profesional Akuntan Publik