

## DAFTAR ISI

|  |      |
|--|------|
| HALAMAN JUDUL .....  | i    |
| HALAMAN PERSETUJUAN SKRIPSI .....  | ii   |
| HALAMAN PENGESAHAN KELULUSAN UJIAN .....   | iii  |
| PERNYATAAN ORISINALITAS SKRIPSI .....  | iv   |
| HALAMAN PERSEMBAHAN DAN MOTTO .....  | v    |
| ABSTRACT .....   | vi   |
| ABSTRAK .....  | vii  |
| KATA PENGANTAR .....   | viii |
| DAFTAR ISI .....   | x    |
| DAFTAR TABEL .....   | xiii |
| DAFTAR GAMBAR .....  | xiv  |
| DAFTAR LAMPIRAN .....  | xv   |
| BAB I PENDAHULUAN .....  | 1    |
| 1.1 Latar Belakang .....   | 1    |
| 1.2 Rumusan Masalah .....  | 10   |
| 1.3 Tujuan Penelitian .....  | 11   |
| 1.4 Kegunaan Penelitian .....  | 11   |
| 1.5 Sistematika Penelitian .....   | 12   |
| BAB II TINJAUAN PUSTAKA .....  | 15   |
| 2.1 Landasan Teori dan Penelitian Terdahulu .....  | 15   |
| 2.1.1 MCS: <i>a tool for goal achievement</i> .....  | 15   |
| 2.1.2 <i>Family-led Firm: culture, beliefs and values</i> .....  | 24   |
| 2.1.3 <i>Institutional Theory</i> .....  | 27   |
| 2.1.4 Kaitan <i>Institutional Theory</i> dan Peran Pemilik pada<br>Sistem Pengendalian Manajemen ..... | 28   |
| 2.1.5 Penelitian Terdahulu .....   | 30   |
| 2.2 Kerangka Pemikiran .....   | 32   |



LAMPIRAN-LAMPIRAN ..... 122