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Management control system (MCS)

Research

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MCS Research - example

Inspiring research work (bandi.feb.uns.ac.id)

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ARTIKEL

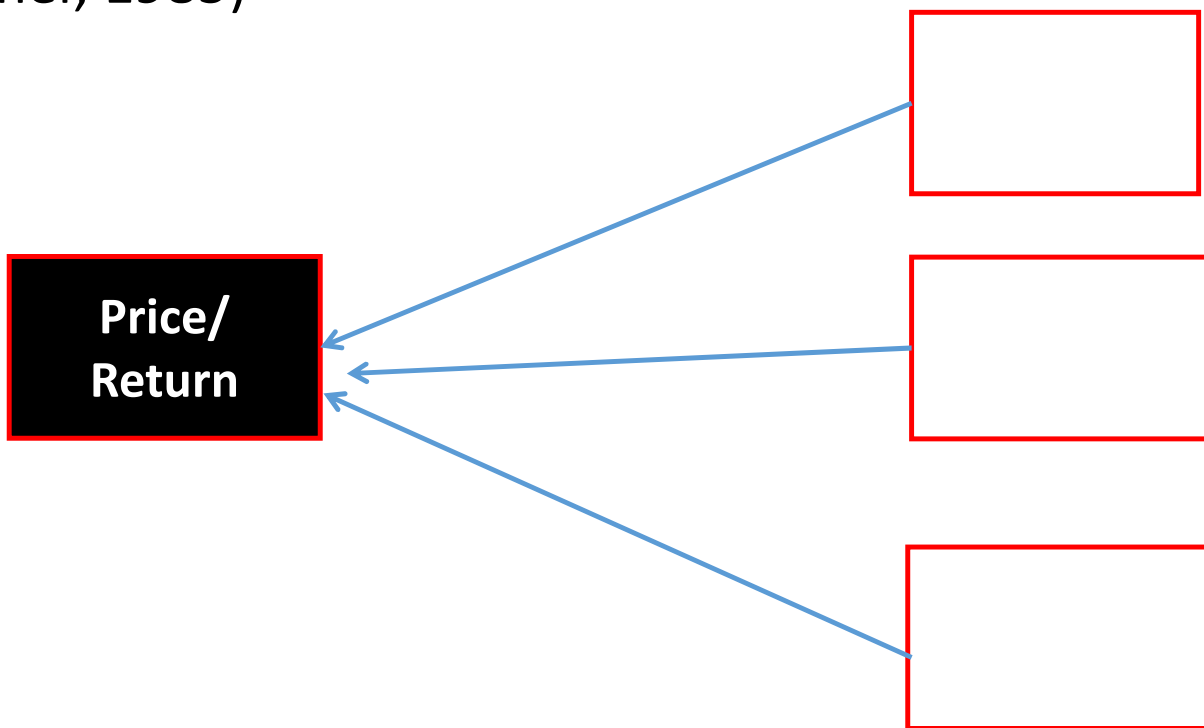
Artikel berikut sangat membantu para peneliti, khususnya para mahasiswa yang sedang menyelesaikan Disertasi, Tesis, dan Skripsi.

1. Brawn & Warner (1985), contoh menghitung return abnormal (unexpected return), [unduh](#);
2. Baxamusa (2011), contoh penggunaan teori, [unduh](#);
3. Balsam *et al.* (2003) contoh kerangka pemikiran penelitian, [unduh](#);
4. Baron & Kenny (1986) contoh model moderator-mediator, [unduh](#);
5. Basu (1997) contoh memodel *dummy variable* dalam model, [unduh](#);

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MCS Research – example

Inspiring research work: measuring abnormal return in research work (Brown & Warner, 1985)



$$AAR = \sum_{t=1}^N AR_{it}$$

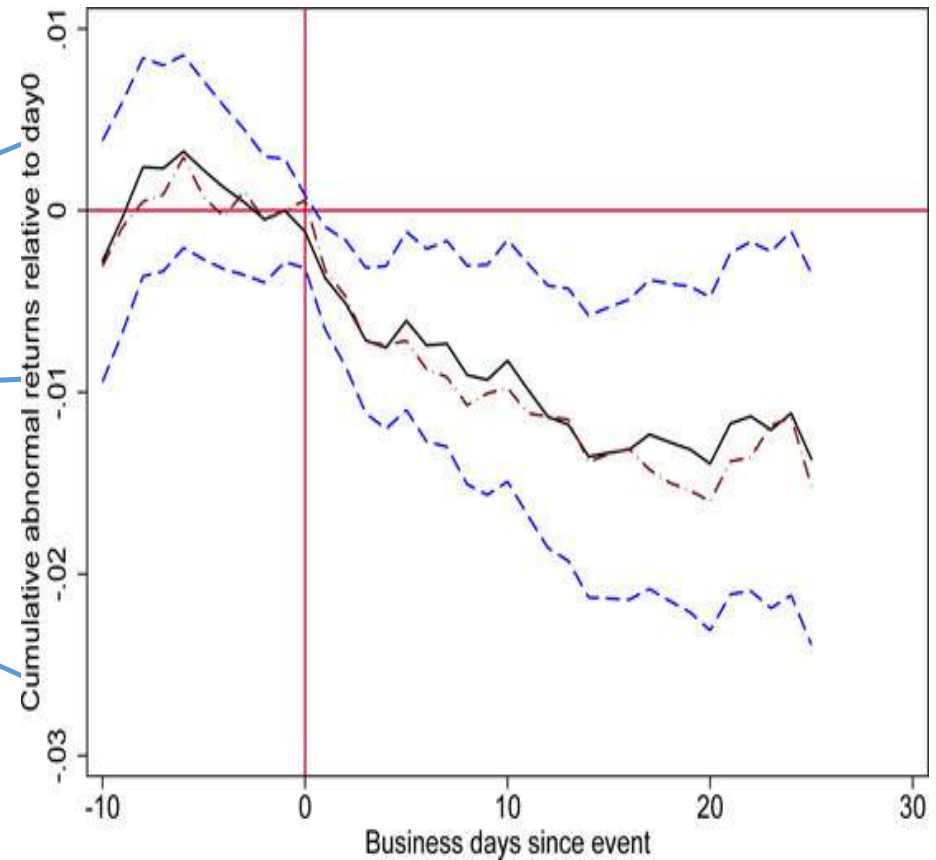
$$CAR(n_1, n_2) = \sum_{t=1}^T AAR$$

$$t(CAR(n_1, n_2)) = \frac{CAR(n_1, n_2)}{\sigma(AR) \times \sqrt{n_2 - n_1 + 1}}$$

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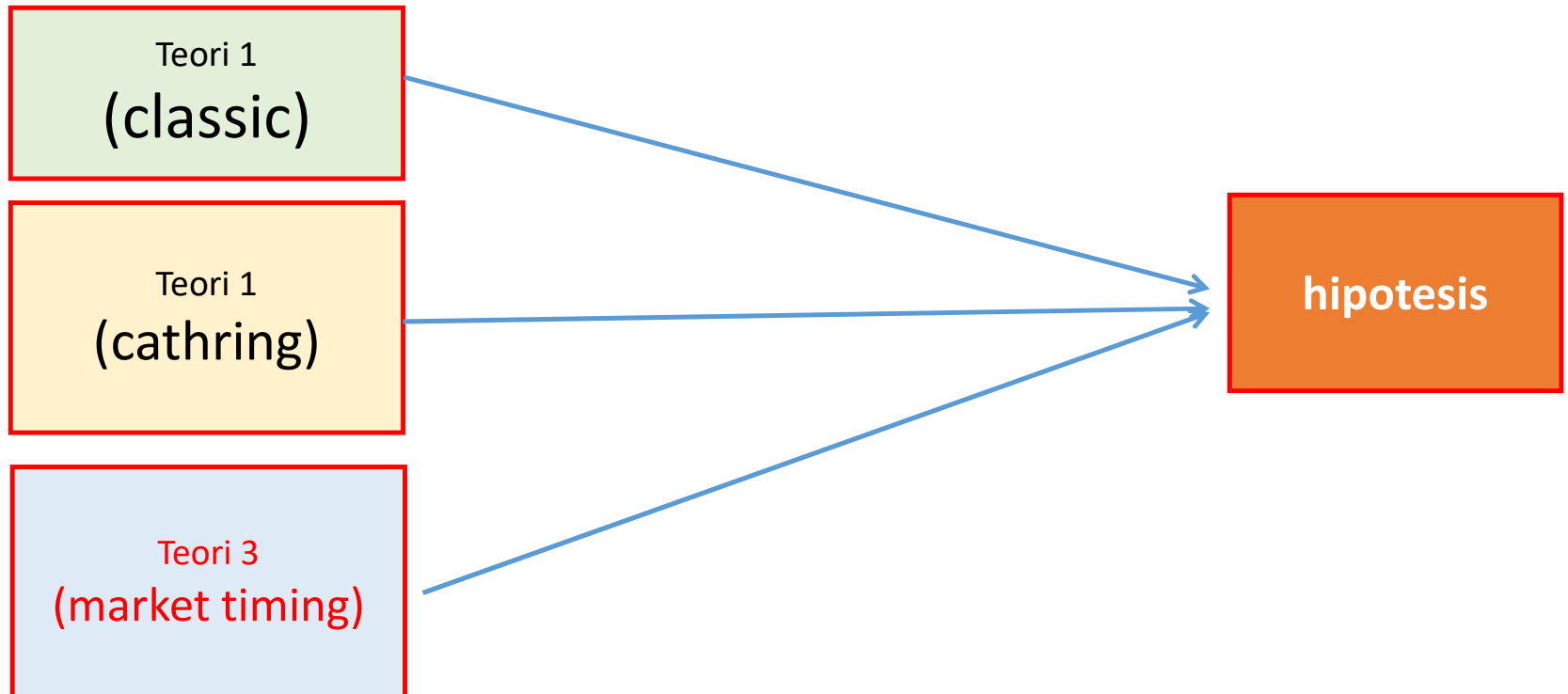
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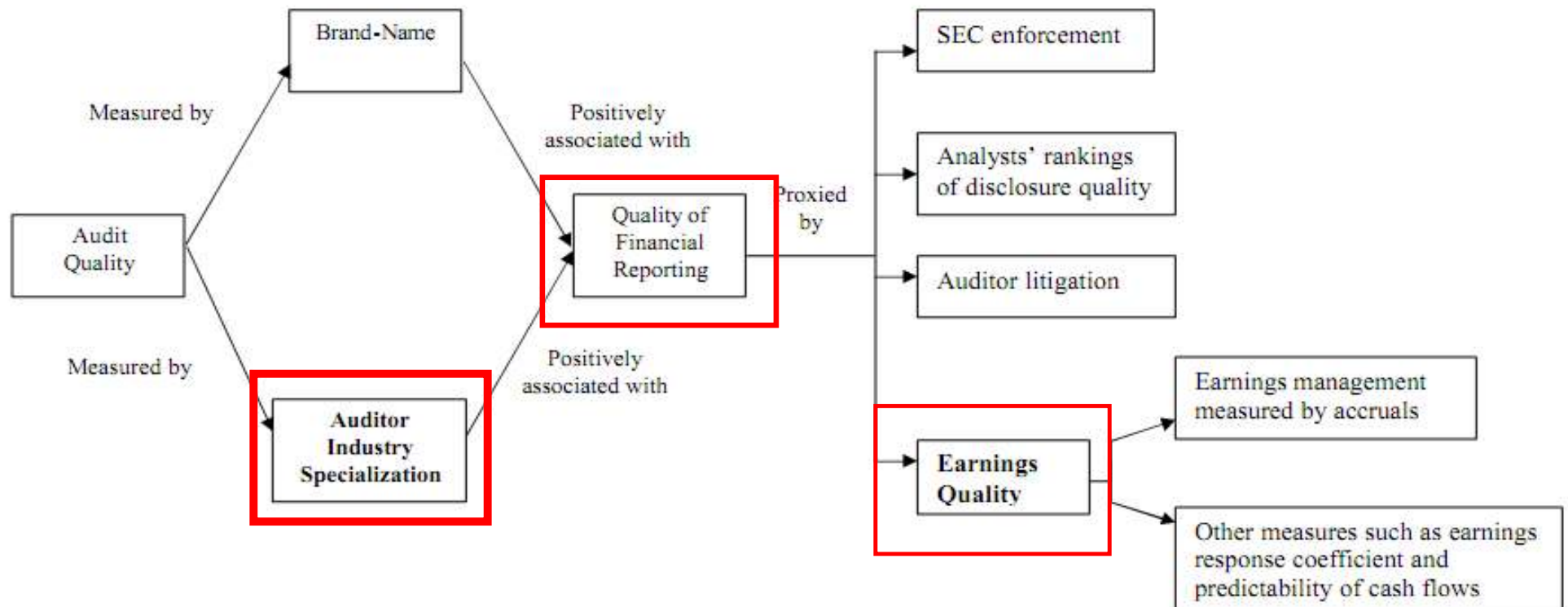
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Inspiring research work: measuring theory (ies) in research work (Baxamusa, 2011)



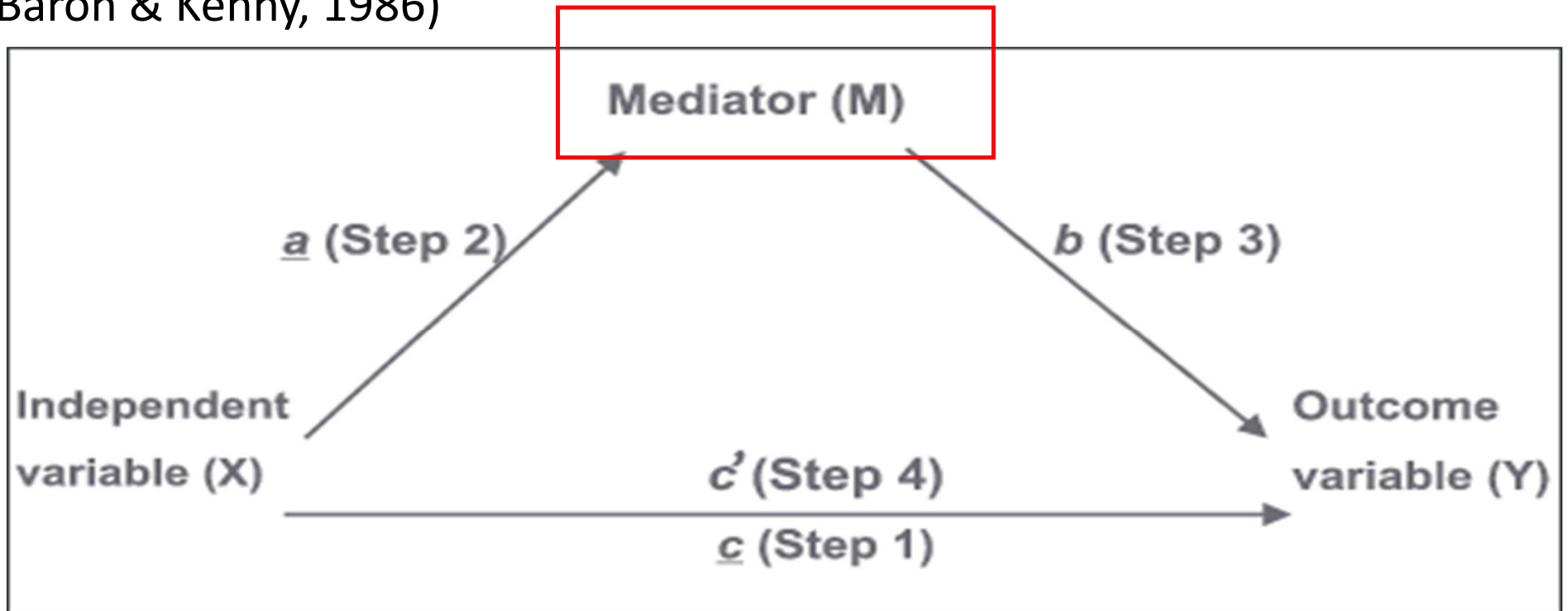
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Inspiring research work: using theoretical framework in research work (Balsam et al. 2003)



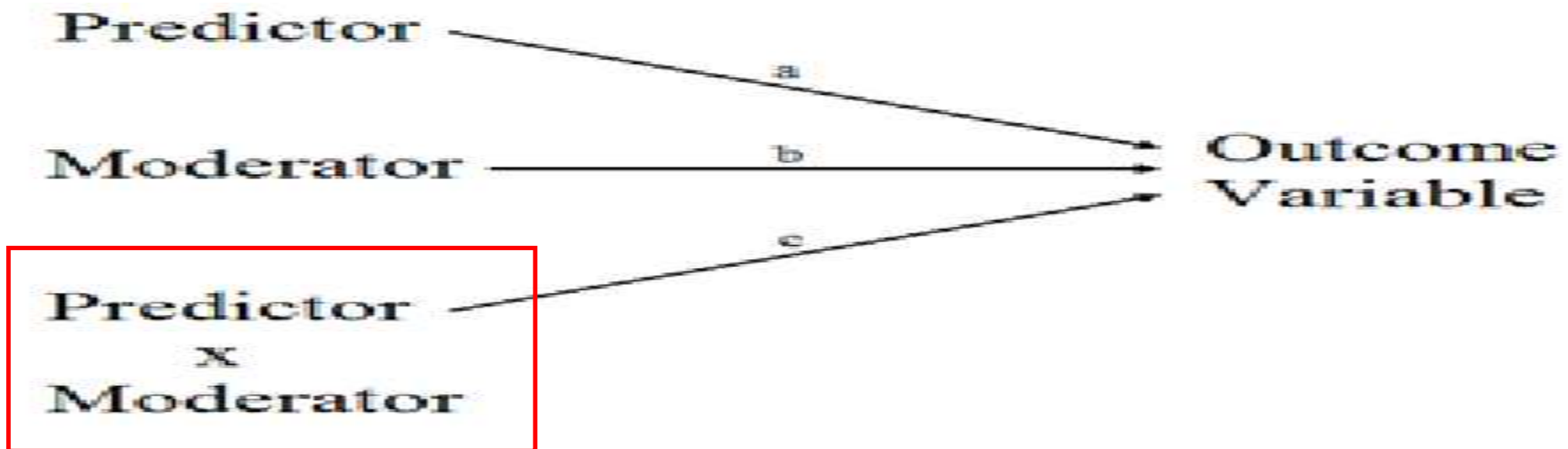
Research – example (cont'd)

Inspiring research work: using mediator/ moderator variabel in research work (Baron & Kenny, 1986)



MCS Research – example (cont'd)

Inspiring research work: using mediator/ moderator variabel in research work (Baron & Kenny, 1986)



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Inspiring research work: using dummy variabel in research work (Basu, 1997)

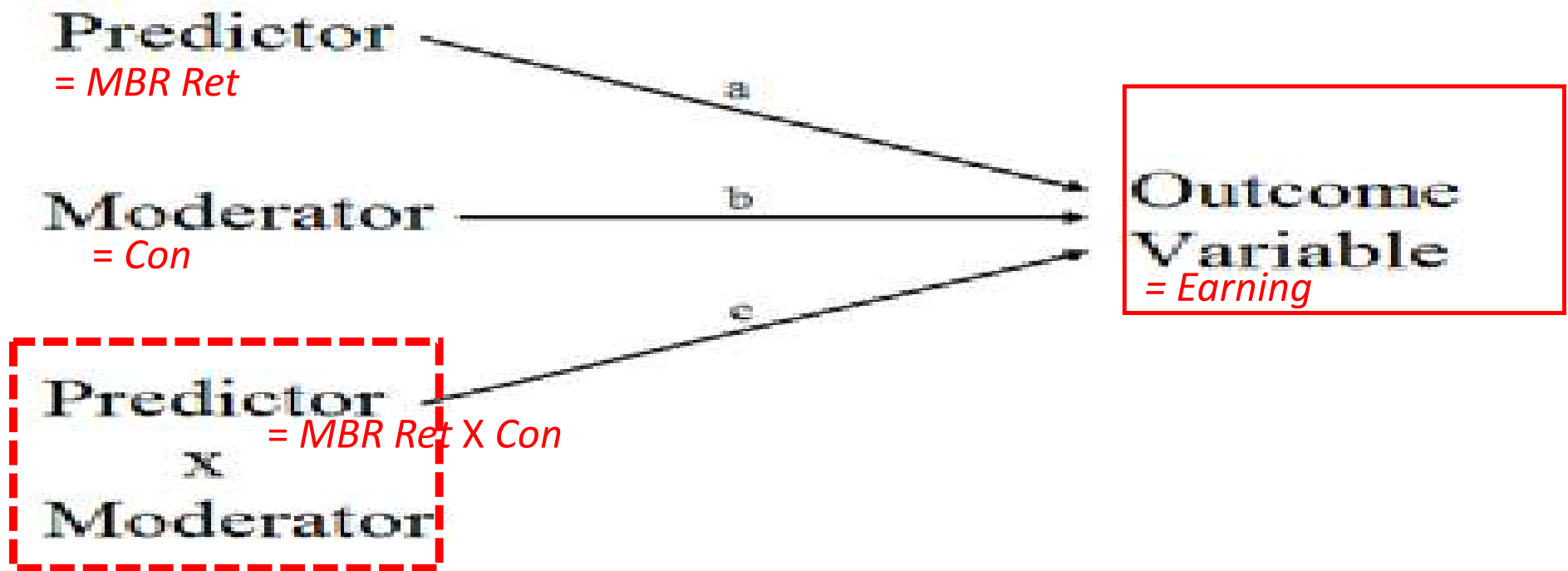
Model 1:

$$EARN_{it} = \beta_0 + \beta_1 NEG_{it} + \beta_2 RET_{it} + \beta_3 CON_{it} + \beta_4 MBR_RET_{it} + \beta_5 MBR_CON_{it} + \varepsilon_{it}$$

Variable ^a	Basu (1997) model			Model 1		
	pred. sign	coeff.	t ^b	pred. sign	coeff.	t ^b
INTERCEPT	?	0.027	2.42	?	0.016	1.66
NEG	-	0.007	0.47	-	0.025	1.83**
RET	+	0.039	1.49*	+	-0.043	-1.15
CON	+	0.199	4.71***	+	0.586	8.62***
MBR_RET				+	0.098	4.99***
MBR_CON				-	-0.239	-8.78***

MCS Research – example (cont'd)

Inspiring research work: using **dummy** variabel in research work (Basu, 1997)



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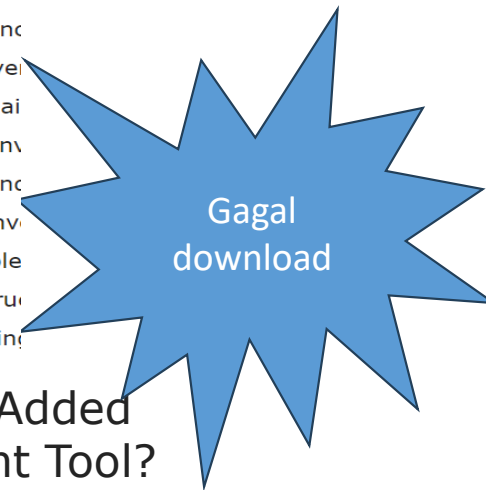
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- Omneya, A. , Ashraf, S. and Eldin, B. (2021) Is Economic Value Added Momentum (EVA Momentum) a Better Performance Measurement Tool? Evidence from Egyptian Listed Firms. *American Journal of Industrial and Business Management*, **11**, 297-319. doi: [10.4236/ajibm.2021.113019](https://doi.org/10.4236/ajibm.2021.113019)

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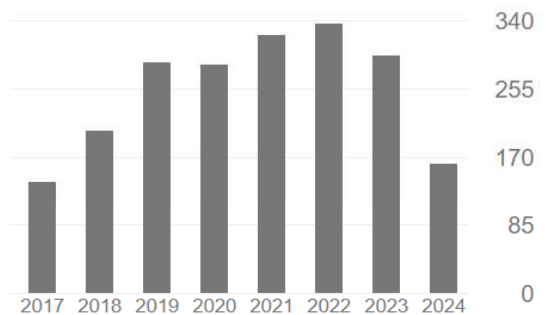
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