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GLOSARIUM

<i>Sticky Cost</i>	: Perubahan biaya yang tidak simetris terhadap perubahan level aktivitas penjualan perusahaan (<i>Asymmetry Cost Behavior</i>)
<i>Attainment Discrepancy Level</i>	: Pencapaian kinerja perusahaan periode pengamatan terhadap level kinerja aspirasi periode sebelumnya, baik historis maupun sosial.
<i>Attainment Discrepancy Level Historis</i>	: Level kinerja historis individual perusahaan $i,t-1$ yang diperoleh dari hasil tingkat pengembalian aset (<i>return on assets</i>) periode sebelumnya ($t-1$). Dapat disebut juga capai kinerja masa lalu (historis)
<i>Attainment Discrepancy Level Sosial</i>	: Level kinerja industri dimana perusahaan berada i,t,j , yaitu nilai tengah (median) tingkat pengembalian aset (<i>return on assets</i>) pada periode sebelumnya ($t-1$) dari seluruh perusahaan yang terdapat dalam satu industri. Dapat disebut juga capai kinerja industri.
<i>Slack Sumber Daya</i>	: Total ketersediaan sumber daya didalam perusahaan yang tidak terikat oleh persyaratan-persyaratan atau pembatasan-pembatasan penggunaan tertentu (<i>uncommitted resources</i>), baik oleh internal maupun eksternal perusahaan (<i>Composite Slack Index</i>)
<i>Available Slack</i>	: Rasio lancar perusahaan, yaitu total aset lancar dibagi kewajiban lancar.
<i>Potential Slack</i>	: Rasio total ekuitas terhadap total kewajiban/utang perusahaan.
<i>Unabsorbed Slack</i>	: Rasio arus kas bebas (<i>free cash flow</i>) terhadap total aset perusahaan.
<i>Best Effort-Sticky Costs</i>	: <i>Sticky costs</i> yang dihasilkan dari gabungan <i>attainment discrepancy level</i> yang positif dan <i>slack sumber daya</i> yang besar.

Least Effort-Sticky Costs

: *Sticky costs* perusahaan yang timbul dari ketidakmapuan perusahaan didalam mengelola proses bisnis internal dengan ditunjukkan oleh capaian kinerja yang berada dibawah level kinerja aspirasi serta *slack* sumber daya yang kecil.

