

# Creative Industries

*by* Sri Suryaningsum

---

**Submission date:** 04-Oct-2017 09:28AM (UTC+0700)

**Submission ID:** 856867168

**File name:** 13.\_Creative\_Industries\_and\_Student\_dst.doc (117K)

**Word count:** 4214

**Character count:** 25032

**CREATIVE INDUSTRIES AND STUDENTS ENTREPRENEURIAL SPIRIT  
(STUDY ON THE STUDENTS' INFORMATICS TECHNIQUES UPNVY)**

**Sri Suryaningsum**

**Department of Accounting, UPN “Veteran” Yogyakarta**

**Jl. SWK 104 Ringroad Utara Condongcatur Yogyakarta**

**Email: [suryaningsumsri@yahoo.com](mailto:suryaningsumsri@yahoo.com)**

**Abstract:**

Small businesses have a vital role in national economy of a nation. This study sampled students in the Department of Informatics UPNVY short semester July of 2009, a total of two classes. Of the forty students was twenty-six students (65%) have practiced self-employment. This is a great achievement, because in other science majors found many obstacles to growing interest in entrepreneurship. In exploratory studies conducted in the Department of Informatics UPN Veteran Yogyakarta, it turns out the entrepreneurial spirit thrive. Armed with their discipline and spirit wirausahanya, they develop creative industries. Entrepreneurial practice Department of Informatics students UPN Veteran Yogyakarta, this needs to be supported by increasing knowledge of business administration and business insight.

Keyword: creative industry, an entrepreneurial spirit, the students of  
Department of Informatics UPNVY

**1. INTRODUCTION**

Utomo (2009) argued that entrepreneurial spirit can be enhanced through business incubator approach to theory and practice. Theoretical approach alone will not provide a real effect on the improvement of the entrepreneurial spirit. If the article Utomo (2009) that continued investigation is needed to ensure that the increase in the entrepreneurial

spirit will diikuiti with concrete steps of the respondents to open a business, then the practice of entrepreneurship in this research effort has been made by the students of Department of Informatics UPNVY as many as 26 students from the total respondents as many as 40 students. Another advantage is that the practice of entrepreneurship efforts made by students of Department of Informatics UPNVY is related to the creative industry. Industrial creative (Department of Trade version) is based on the definition: "Industries Which have on <sup>3</sup> their origin in Individual Creativity, skill & talent, and Which have a potential for wealth and job Creation through the generation and exploitation of intellectual property", example: Batik industry industry, architectural services, advertising services industry. "Creative Industries is an industry that was warmly discussed by government, private sector and the perpetrators themselves. In particular, the government has increasingly put its attention. At least there is the Department of Commerce, <sup>10</sup> Ministry of Industry, Ministry of Culture and Tourism, Ministry of Communications and Information, and Department of Labor.

Entrepreneurship is important because the national economic situation is still far from prosperous. National Socioeconomic Survey Results (SUSENAS) <sup>5</sup> by the Central Statistics Agency (BPS) in March 2006 suggest that the number of poor people in Indonesia in March 2006 were 39.05 million or 17.75 percent of the total 222 million population. Poor population of four million people compared to increases recorded in February 2005. The unemployment rate in the range 10.8% to 11% of the workforce into categories as unemployment. <sup>5</sup> Even those who have graduated from college more difficult to get a job because not much happened expansion of business activities. <sup>1</sup> In these

circumstances the problem of unemployment among the highly educated will negatively affect social stability and community.

The above conditions also supported by the fact that most university graduates are more as job seekers (job seekers), rather than creators of jobs (job creators). This could be due to a learning system that is applied in various universities are currently more focused on how to prepare students to graduate and get a job quickly, rather than graduates who are ready to create jobs. In addition, entrepreneurial activity (Entrepreneurial Activity), which is still relatively low. Entrepreneurial Activity translated as individuals active in starting new businesses and expressed as a percent of total active working population. The higher the index of Entrepreneurial Activity, the higher the level of entrepreneurship in a country. <sup>1</sup> To foster entrepreneurship and increase the entrepreneurial activity that more college graduates into employment creators than job seekers, we need a real business. Ministry of National Education has developed various policies and programs to support the creation of university graduates are better prepared to work and create jobs.

## 2. Problem Formulation

Formulation of the problem in this activity are:

1. How entrepreneurial is run by students of Department of Informatics UPNVY?
2. How do students in the Department of Informatics UPNVY run the business entrepreneurship practices?

### 3. Literature Review

#### Entrepreneurship

Entrepreneurship, among others, to study how entrepreneurs should have an in attitudes and behavior, how to innovate, develop creativity, and optimize existing factors from both inside and outside the business, thereby increasing productivity. Entrepreneurship is a spirit of understanding, attitude, behavior of a person's <sup>4</sup> ability to handle the business and / or activities that lead to efforts to find, create, implement way of working, new technology and products to improve efficiency in order to provide better service and / or obtain <sup>2</sup> greater profits. Entrepreneurship is a process of creativity and innovation that have a high risk to generate added value for products that benefit society and bring prosperity for the entrepreneur. Entrepreneurship can be learned that although there are also certain people who have the talent in terms of entrepreneurship. Education strategies embodied in the PMW aim to form softskill to behave according to an entrepreneurial character.

Entrepreneurial awareness embraces positive perception of entrepreneurs.

Understanding the perception expressed by Kreitner and Kinicki (2001) as follows:

<sup>6</sup> "Perception is a cognitive process That enables us to interpret and understand our surroundings."

Four stages of information processing in the formation of perception (Kreitner and Kinicki, 2001) is:

- (1). Phase selective attention (selective attention), which is a process of awareness of something or someone.
- (2). Phase interpretation and simplification (encoding and simplification), namely the

process of interpretation or translation of information into a mental representation.

(3). Stage storage and repetitions (storage and retention), the stage of information storage in long-term memory.

(4). Withdrawal phase and response information (retrieval and response), which was made during a person makes the consideration and decision.

Phase encoding and the resulting simplification allows a different interpretation and evaluation of a person or an event the same. According Kreitner and Kinicki (2001), differences in interpretation could be caused by: (1) differences in the schemata of information used for interpretation, (2) the influence of mood and emotion, (3) apply the latest cognitive categories, and (4) individual differences.

Zimmerer (1996) argued that entrepreneurship can be learned and taught as a discipline in itself, because it has the objects, concepts, theories, drafts of scientific method.

The characteristics of an entrepreneur include:

- a. Confident and able to be positive about themselves and their environment.
- b. Leader behaves
- c. Have the initiative, creative and innovative behavior
- d. Able to work hard
- e. Broad-minded and have a vision for the future
- f. A calculated risk taker
- g. Responsive to suggestions and criticism

These characteristics can be realized in various abilities such as in selecting the type of

businesses, manage production, develop marketing, improve management financial and capital, to organize and manage the business group, develop a business partnership.

### **Student Entrepreneurial Program**

The economic crisis in 1997-1998 that the government has opened up awareness of Small and Medium Enterprises (SMEs) can be used to support the perekonomian mainstay in Indonesia. Since then the Indonesian government is determined to promote and strengthen the Indonesian economy from the crisis and also help the government in the effort distribution of income. Population data for 2005 show that SMEs employ 96% of the total labor force of Indonesia, and increased to 97% in 2007. Although SMEs are able to absorb labor force in large numbers but less productive, as by walking in place. Low level of entrepreneurial skills is one cause of low productivity of SMEs. Utomo (2009) argued that entrepreneurial spirit can be enhanced through business incubator approach to theory and practice. Theoretical approach alone will not provide a real effect on the improvement of the entrepreneurial spirit. More Utomo (2009) suggested that there should be a real step by opening a business for every every learner. This requires learning a real step a business orientation. One of the programs developed by governments in developing entrepreneurship on campus is the Student Entrepreneurial Program. One effort to prepare university graduates to have the ability to create jobs through Student Entrepreneurial Program (Student Entrepreneur Program) which is a continuation of previous programs are deemed successful, among other Student Creativity Program and the Cooperative Education (Co -op).

Student Entrepreneurial Program is intended to facilitate students who have an interest and entrepreneurial talent to start with a base of science entrepreneurship, technology and art that is learned, both through education and entrepreneurship training internships, preparation of business plans, as well as capital support and assistance is backgrounded usahaProgram by college graduates who tend to be job seekers, college graduates are less able to be creative in the difficulties and limitations, and lack of relevance of learning in higher education to the environment or the working world. This program aims to instill the culture and entrepreneurial spirit to students, fostering entrepreneurship, new entrepreneurs are highly educated, and creates new business unit based science and technology telecommunication. The expected results of this program is to make students who have an entrepreneurial attitude, capable of science and technology telecommunication-based entrepreneurship, and strengthen the capacity of management institutions of entrepreneurship education in universities in the management and development of entrepreneurship education. Expected output from the Program is to produce a Young Student Entrepreneur entrepreneurs or scholars who can create employment '

Student Entrepreneurial Program was held with the aim of:

1. enhancing the skills and the skills of the students, especially the sense of business which is expected to create new wirausahawirausaha / young potential;
2. develop entrepreneurial-new entrepreneurs who are highly educated;
3. create a new business unit based science and technology telecommunication; and
4. build business networks between business people with entrepreneurial newbies entrepreneurs already established.



Given the Student Entrepreneurial Program to engage students, Small Mandiri (SMEs) and universities, the administration also expected that this program can benefit them, as follows.

1. The benefits for students.

- a. Provide opportunities to enhance the ability of soft skills of students with direct involvement in the world of work;
- b. Provides an opportunity to engage directly in SMEs, as well as to hone the entrepreneurial spirit; and
- c. Grow the business people in addition to the intellectual life of students, so have the courage to start a business with capital support and assistance given separately.

Benefit for entrepreneurs / SMEs.

- a. Get educated workforce that has adequate competence and can be recruited as the new labor or business partners;
- b. Help resolve the business problems faced by SMEs through the transfer of knowledge;
- c. Gaining access to information and technology;
- d. Deepen the relationship between the SMEs with the campus;
- e. Has a more mature human resource planning in the field of science and technology telecommunication and business development opportunities of cooperation, and
- f. Fill labor shortages at peak periods or production activities during vacation / holidays;

Benefits to universities / Kopertis

- a. Institutional strengthening higher education in entrepreneurship education program

development;

- b. Opening the opportunity to carry out the Tri Dharma Higher Education;
- c. Strengthen the relationship between the academic world with the corporate world;
- d. Opens the possibility to make adjustments curriculum that can be more applicable to the business world; and
- e. Produce entrepreneurial-creator of employment of young entrepreneurs and aspiring young entrepreneurs succeed in the future that has the background and knowledge in the field of science and technology telecommunication.

#### **4. PURPOSE OF ACTIVITY**

This research is exploratory (preliminary study) associated with the level of entrepreneurship in students. <sup>9</sup> The purpose of this study is to determine the level of entrepreneurship that has been run by students of Department of Informatics UPNVY. Benefits expected from this activity is to document, explain, and find out how far the practice of entrepreneurship that has been run by the students of Department of Informatics UPNVY. Another benefit is to provide guidelines, for the institution in making policies for the development of an entrepreneurial spirit civitas adakemik especially students.

#### **6. Research Method**

Research conducted on students of Department of Informatics UPNVY. Samples are learners / students UPNVY the Department of Informatics lecture Indonesian travel on short semester in 2009. Number of students in these two classes of about forty students, but

practicing self-employment is twenty-six students. For students who have entrepreneurial practices and fill out questionnaires, researchers share each in the form of a souvenir T-shirt distributions. The purpose of this souvenir to give appreciation for the willingness to fill out the questionnaire honestly. For the respondent profile (name, age, address) completed by the respondent because it is done at random checks to verify that the business run the business entrepreneurship

Samples for writing a scientific article is a small part of the data Rusnas 2009-UGM Higher Education on behalf of Didi Achjari, Ph.D. lead researcher and in this case the researcher is one of the team members. (Additional information, if anyone is interested in obtaining data, are welcome to contact the researcher).

## 7. Results

### Using of Information Technology and Business Accounting

If seen from the information technology used, it appears that all the selected respondents in the research process in general and this devotion is capable of using and operating the management of information technology to support activities that they do.

No.	Industry categorization	Type of	Perception Accounting Information
Subjects		Information Technology	In The Beginning Meetings (determination of the Subject Learning Process of Accounting

			Information)
1	Music, art shows	Web site, blog, fb, multiply, hp, IM (teleconference)	Not using the accounting information system
2	Batik Design	email, blogs, fb, friendster, hp, catalog	benefits of accounting information is very low, accounting costs higher than benefits, and small entrepreneurs is not willing to hold accounting information.
3	Batik Design	Blog, forum KASKUS	No need
4	Batik Design	Facebook	Troublesome
5	Mushroom cultivation	Web site, email, fb, hp.	Necessary but has not been able to study the accounting information system in accordance with the Division of Accounting Science
6	Advertising	Web site, blog	No need
7	Batik Design	Facebook	No need
8	Other: pulse and kiosks selling	Web site, email, fb, hp, telepon.	Recording only
9	Design	email, fb, friendster, hp, katalog	No need

10	Art market and the antic goods	Facebook	No need
11	Batik Design	Web site, email, blog, fb, friendster, hp	No need
12	Batik Design	hp, telepon	Simple listing
13	Design	Friendstter	No need
14	music, design, interactive games, software and IT services	Web site, email, blog, fb, friendster, hp, telepon	Troublesome if the study in accordance with accounting disciplines.
15	Crafts, design	email, blog, hp, telepon	Troublesome if the study in accordance with accounting disciplines.
16	software and IT services; other: Unread teaching programming and also the manufacture of traditional herbal medicine	hp, telepon	Troublesome if the study in accordance with accounting disciplines.
17	music, other: catfish business	email, blog, fb, friendster,	Necessary but has not been able to study the accounting information

		hp,telepon	system in accordance with the Division of Accounting Science
18	Music, freelance design	Web site, email, blog, fb, friendster, hp, telepon, fax	Troublesome if the study in accordance with accounting disciplines.
19	Fashion design, other catfish	Email, blog, fb, hp, telepon	Ordinary does not use.
20	Software and IT services; Other: WEB DESIGN BUSINESS AND PRIVATE hosting, NGOs, SMEs	Web site, email,blog, hp, telepon	No need to bother if the study in accordance with accounting disciplines.
21	Music	Fb, hp	Troublesome if the study in accordance with accounting disciplines.
22	Film / video / photography, design	Hp, telepon	Not using the accounting information system
23	Fashion design	Email, hp	Not using the accounting information system
24	Film / video / photography	Email, hp	Not using the accounting information system
25	Other: fisheries	Email, blog, fb, friendster, hp,	Necessary but has not been able to study the accounting information

		telepon	system in accordance with the Division of Accounting Science
26	Desain	Fb, hp	Not using the accounting information system

Source: Primary data were processed researchers (2009)

From the table above shows that although respondents who became the subject of research and dedication to operationalize these emails, blogs, face book, the web site to manage its industrial activities in accordance with the disciplines engaged in the Information Engineering. For the development of other businesses, such as the use of simple accounting, they have not used well, they generally felt that the system in accordance with accounting information that is considered troublesome business. This perception may also be troublesome because they did not know about or know how the accounting business, even in a simple business accounting. This perception could change if they are in desperate need. Business accounting needs will be in line with the growth of entrepreneurs who run them. Understanding the perception expressed by Kreitner and Kinicki (2001) as follows: "Perception is a cognitive process That enables us to interpret and understand our surroundings."

Four stages of information processing in the formation of perception (Kreitner and Kinicki, 2001) is:

- (1). Phase selective attention (selective attention), which is a process of awareness of something or someone.
- (2). Phase interpretation and simplification (encoding and simplification), namely the process of interpretation or translation of information into a mental representation.

(3). Stage storage and repetitions (storage and retention), the stage of information storage in long-term memory.

(4). Withdrawal phase and response information (retrieval and response), which was made during a person makes the consideration and decision.

Phase encoding and the resulting simplification allows a different interpretation and evaluation of a person or an event the same. According Kreitner and Kinicki (2001), differences in interpretation could be caused by: (1) differences in the schemata of information used for interpretation, (2) the influence of mood and emotion, (3) apply the latest cognitive categories, and (4) individual differences.

Small entrepreneurs may have different perceptions of the same thing, namely the accounting information. This difference in perception is largely determined from the results of interpretation and simplification in the encoding phase. Small entrepreneurs can have different information in schemata used to interpret the value of accounting information. Schemata are mental images of an event or an object (Kreitner and Kinicki, 2001). The real experience will form an appropriate schemata for accounting information.

These findings indicate that students in the Department of Informatics UPNVY have perception 'negative' in the value of accounting information. Perception is concurrent with the lack of implementation and use of accounting information by these small businessmen.

Therefore, it can be predicted that the perception of 'negative' is based on the schemata that are not derived from experience in running small businesses and using accounting information. In other words, the experience of implementation and use of accounting information



can change the perception of small entrepreneurs on accounting information. (This, which later will be discussed in more detail in the article continued).

Can be stated that all research subjects at the beginning of research and dedication did not understand the detailed articulation of the provision of accounting information, which consists of the <sup>8</sup> balance sheet, income statement, cash flow statement, statement of financial position.

Records cash receipts and payments are only part of the determination of cash balances. If the entirety of the perpetrators of the creative industries SMEs using only records of cash expenditure and receipts alone, it can be ascertained that the net wealth held by the perpetrators of the creative industries SMEs can not be known with certainty as well as how the real profit or loss earned by the perpetrators of the creative industry SMEs, because there components that are not calculated correctly.

Precisely the perception of who are the users of accounting information are answered by all participants complete the creative industry SMEs with the bank. It can be stated that during these parties, which requires to provide a complete accounting information only the perpetrator, the bank provides only the creative industries SMEs financial statements if the will owe the bank. Can be stated also that it is definitely going to happen abuse of this rule, because the making of reports by the principals of accounting information MSMEs creative industry in engineering and management certainly is not organized well.

Precise perception of the qualitative characteristics will reflect that the typical user to understand the correct procedures in the financial statements information that is useful for the user. The financial report has four principal qualitative characteristics are: understandable, relevant, reliable, and comparable (SAK, 2004). In the table above almost all subjects at the beginning of research and dedication was conducted relevant states, can be compared (1), can be

understood (3), and reliable (1). Actually if a person understands about the nature of the financial statements as the product of accounting information system, it will declare all of these characteristics. This indicates that the real perpetrators of the creative industries SMEs has not been properly understood aspects of the provision of accounting information (usefulness / importance of providing accounting information, component / articulation presentation of <sup>11</sup> accounting information, the user / users of accounting information, accounting information qualitative characteristics) as part of the grammar governance discipline and regularity of the presentation of accounting information.

## **8. Conclusions And Recommendations**

The results of this study indicate that there are many students of Department of Informatics UPNVY who implement entrepreneurial. Entrepreneurial practices are undertaken in accordance with design knowledge, as well as the business of making animations, making business web, business design, and others. This business is conducted mostly included in the creative industrial group. This is certainly an exciting thing, because at the majors of other disciplines are still many obstacles to nurture students' interests and an entrepreneurial spirit. In performing these entrepreneurs, they are supported by information technology capabilities really mastered, such as web, blogs, other multi-media technology. Information technology made in executing all transactions (e-commerce). Entrepreneurial practices are implemented is still shaped individuals. Maybe because it was still a private business practices so that the business techniques that support the business (eg accounting simple business) has not performed well. To support good business practices, required skills and business techniques that should be

controlled by the businesses. This business techniques such as networking, business communication and negotiation, excellent service, business administration, business management, et cetera. Successful entrepreneurs have the calculations and ways of thinking and his business clearly and dare to take chances. To be an entrepreneur critical success, takes time and perseverance. Obligation to maintain trust and need to be disciplined to manage the business. In a tight competition, employers need to focus and good with ambition.

To print and equip students in entrepreneurial practice, the institutions should also actively participate in and facilitate accommodate students who have entrepreneurial potential. Campus entrepreneurship program very good for growing entrepreneurial spirit of students, particularly in the institutional environment. Through this program will provide tips on entrepreneurship, how to expand trade and business networking, business financial management and so forth. Campus Entrepreneurial Program is expected institutions to educate students to be independent, in a sense could pay for college and life from the results of operations have been built. Entrepreneurial Campus Program institutions must continue to be carried out continuously (per year) to encourage more students appear independent entrepreneur.

Entrepreneurial Campus Program is a program of this institution which is very useful for entrepreneurs who formed the intellect, ie graduates. In addition to developing students who have been running the business. Since most, students who pass the objective of finding a job rather than create jobs, and with this program, expected to be one solution to reducing unemployment intellectual. By becoming a participant of this program, prior to graduating students equipped to build the business.

## References

- Accounting Trend & Techniques*, edisi 56, American Institute of Certified Public Accountants, New York, 2002
- Baridwan, Zaki. *Intermediate Accounting*. Edisi 7. Yogyakarta: BPFE, 1992.
- Christensen. 1988. *Experimental Methodology*. Allyn and Bacon. Boston.
- Hariyanto, E. 1999. "Analisis Kebutuhan Informasi Akuntansi bagi Usaha Perdagangan Eceran (Retail) di Kotatip Purwokerto." *Jurnal Ekonomi Bisnis dan Akuntansi* No. 1/Vol. 1/September.
- Idrus. 2000. *Akuntansi dan Pengusaha Kecil*. Akuntansi. Edisi 07/Maret/Th. VII.
- Indonesia Small Business Research Center. 2003. *Usaha Kecil Indonesia: Tinjauan Tahun 2002 dan Prospek Tahun 2003*. LP3E- Kadin Indonesia. Jakarta.
- International Accounting Standards Board. 2004. *Discussion Paper: Preliminary Views on Accounting Standards for Small and Medium-sized Entities*. IASB. London. United Kingdom.
- Kopertis V. 2009. Panduan Kegiatan Program Mahasiswa Wirausaha (*Entrepreneur Student Program*) Bagi Mahasiswa Perguruan Tinggi Swasta Di Kopertis Wilayah V Tahun 2009
- Kreitner, R., and A. Kinicki. 2001. *Organizational Behavior*. Fifth Ed. Irwin McGraw-Hill. Boston.
- Marbun, B.N. 1997. *Manajemen Perusahaan Kecil*. PT Pustaka Binaman Pressindo. Jakarta.
- Megginson, W.L., M.J. Byrd, and L.C. Megginson. 2000. *Small Business Management: An Entrepreneur's Guidebook*. Third Ed. Irwin McGraw-Hill. Boston.
- Metzler, J.C. 2005. "How the AICPA Helps Members Serve Small Business." *Journal of Accountancy*, 199 (March).
- Neuman, W.L. 2000. *Social Research Methods: Qualitative and Quantitative Approaches*. Fourth Ed. Allyn and Bacon. Boston.
- Pinasti, M. 2001. "Penggunaan Informasi Akuntansi dalam Pengelolaan Usaha Para Pedagang Kecil di Pasar Tradisional Kabupaten Banyumas." *Jurnal Ekonomi, Bisnis dan Akuntansi* No. 1/Vol. 3/Mei.

Pinasti, M. 2008. Pengaruh Penyelenggaraan Dan Penggunaan Informasi Akuntansi Terhadap Persepsi Pengusaha Kecil Atas Informasi Akuntansi : Suatu Riset Eksperimen. *Prosiding SNA 10 di Unhas Makassar*.

Utomo, Humam Santoso. 2009. Strategi Peningkatan Jiwa Kewirausahaan. *Paradigma*. Vol. 13, Nomor 2, Juni 2009.

Zimmerer, W. Thomas. 1996. *Entrepreneurship and the Venture Formation*, New Jersey: Prentice Hall International Coirp.

[http://cda.ipb.ac.id/wirausaha/index.php?option=com\\_content&view=frontpage&Itemid=7](http://cda.ipb.ac.id/wirausaha/index.php?option=com_content&view=frontpage&Itemid=7).  
wirausaha

[http://wirausaha-mahasiswa.ugm.ac.id/?page\\_id=2](http://wirausaha-mahasiswa.ugm.ac.id/?page_id=2)

<http://www.ditkelembagaan-dikti.net/pedoman/143-program-mahasiswa-wirausaha>

# Creative Industries

---

## ORIGINALITY REPORT

---

11%

SIMILARITY INDEX

10%

INTERNET SOURCES

0%

PUBLICATIONS

3%

STUDENT PAPERS

---

## PRIMARY SOURCES

---

1	<a href="http://feb.unpad.ac.id">feb.unpad.ac.id</a> Internet Source	5%
2	Submitted to London School of Commerce Student Paper	1%
3	Submitted to School of Business and Management ITB Student Paper	1%
4	<a href="http://dakwah.unisnu.ac.id">dakwah.unisnu.ac.id</a> Internet Source	1%
5	<a href="http://sibresearch.org">sibresearch.org</a> Internet Source	1%
6	<a href="http://smartaccounting.files.wordpress.com">smartaccounting.files.wordpress.com</a> Internet Source	1%
7	<a href="http://puslit.petra.ac.id">puslit.petra.ac.id</a> Internet Source	<1%
8	<a href="http://growthforce.com">growthforce.com</a> Internet Source	<1%
9	<a href="http://ijaftp.com">ijaftp.com</a>	

Internet Source

<1%

10

[www.dcdr.dk](http://www.dcdr.dk)

Internet Source

<1%

11

[library.binus.ac.id](http://library.binus.ac.id)

Internet Source

<1%

Exclude quotes Off

Exclude matches < 5 words

Exclude bibliography On