

# TELAAH BISNIS

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**Financial Strategy and Profitability Performance:  
Financial Ratio Analysis of the Telecommunications  
Industry on the Indonesia Stock Exchange**

Faizul Mubarok, Tutik Sri Utami, Annisa  
Ishanifah, Annisa Putri Mawarni

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**The Existence of Sell in May and Go Away in  
ASEAN-5**

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**Hotel Tax Optimization Strategy Through Regulatory  
and Root Cause Approach**

Suparmono Suparmono

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**Navigating Climate Risk Through SFAS: A  
Sustainable Accounting Strategy**

Fety Widianti Aptasari, Muhammad Helmi  
Falah

DOI: 10.35917/tb.v25i2

In collaboration with:



Volume 25, Issue 2, December 2024

ISSN 1411-6375 (Print)  
ISSN 2541-6790 (Electronic)

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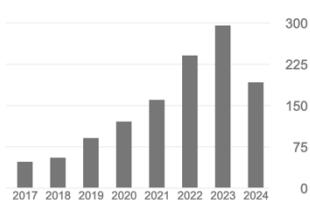


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