

## DAFTAR PUSTAKA

- Abdullah, S.Y.E.M, & Yau, F. S. (2016). Contingency Factors Influencing MAS Design of Manufacturing Firms in Malaysia. *Asian Journal of Accounting and Governance*, 7, 1-9.
- Alleyne, P., & Marshall, D. W. (2011). An Exploratory Study of Management Accounting Practices in Manufacturing Companies in Barbados. *International Journal of Business and Social Science*, 2 (9), 2219-6021.
- American Psychological Association (2010). *Publication Manual of the American Psychological Association*. 6th Ed. Washington, DC.
- Anthony, R. N., & Govindarajan, V. (2007). *Management Control Systems*. Singapore: McGraw-Hill Education (Asia).
- Belkaoui, R. A., (2002). *Behavioral Management Accounting*. London. Quorum Books.
- Bhimani, A., Horngren, C. T., Datar, S.M., & Rajan, M. (2015). *Management and Cost Accounting*. 6th Ed. UK: Pearson Education Limited.
- Bisbe, J., & Otley, D.T. (2004). The Effects of Interactive Use of Management Control System on Product Innovation, *Accounting, Organizations and Society*, 29(8), 709-737.
- Bouwens, J., & Abernethy, M.A. (2000). The Consequences of Customization on Management Accounting System Design. *Accounting Organization and Society*, 25, 221-241.
- Bruggeman, W., & Slagmulder, R. (1995). The impact of technological change on management accounting. *Management Accounting Research*, 6, 241-252.
- Buchanan, D. A. & Huczynski, A. A. (2017). *Organizational Behavior*. 6<sup>th</sup> ed. UK: Pearson Education Limited.
- Cassia, L., Paleari, S., & Redondi, R., (2005). Management Accounting Systems and Organizational Structure. *Small Business Economics*, 25, 373-391.
- Chongruksut, W. (2009). Organizational Culture and the Use of Management Accounting Innovations in Thailand. *RU International Journal*, 3 (1), 113-126.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods*. 12<sup>th</sup> ed. USA: McGraw-Hill/Irwin.
- Demartini, C. (2014). *Performance Management Systems Design, Diagnosis and Use*. USA: Physica- Verlag A Springer Company.
- Dimas, A. (2019, Feb 2). It's Time for Timesheet! Di petik Feb 24, 2019. Dari internal outlook YSTC. <https://www.stc.or.id>.

- Drury, C. (2017). *Management and Cost Accounting*. 10<sup>th</sup> Ed. UK: Cengage Learning EMEA.
- Gerdin, J. (2005). Management Accounting System Design in Manufacturing Departments: An Empirical Investigation Using a Multiple Contingencies Approach. *Accounting, Organizations and Society*, 30, 99–126.
- Ghanbari, M., & Vaseli, S. (2015). The Role of Management Accounting in the Organization. *International Research Journal of Applied and Basic Sciences*, 9 (11), 1912-1915.
- Ghanem, N. B., & Sulaiman, S. (2016). Management Accounting System, Information Quality, and Organizational Performance: Evidence from Libya. *Asia-Pacific Management Accounting Journal*, 11 (2), 1-23.
- Ghozali, H. I. (2014). *Structural Equation Modeling: Metode Alternatif dengan PARTIAL LEAST SQUARES (PLS)*. Universitas Diponegoro Semarang.
- Gibson, J. L., Ivancevich, J. M., Donnelly, J. H. Jr., & Konopaske, R. (2012). *Organizations: Behaviour, Structure, Processes*. 14<sup>th</sup> Edition. NY: McGrawHill/Irwin.
- Gnawali, A. (2017). Management Accounting Systems and Organizational Performance of Nepalese Commercial Banks. *The Journal of Nepalese Business Studies*, 10 (1), 8-18.
- Gosselin, M. (2011). Contextual factors affecting the deployment of innovative performance measurement systems. *Journal of Applied Accounting Research*, 12, 260-277.
- Guinea, A., F. (2016). Study regarding the impact of cultural factors on management accounting systems. *Audit Financier XIV*, 12, 1359-1367.
- Haag, S., & Cummings, M. (2009). *Management Information Systems for the Information Age*. 8<sup>th</sup> ed. New York. McGraw-Hill/Irwin.
- Hakim, A. L. (2007). *Challenges of Managing Information Quality in Service Organizations*. London: IDEA Group Publishing.
- Hansen, D. R., & Mowen, M. M. (2007). *Managerial Accounting*. 8<sup>th</sup> ed. USA: Thomson South-Western.
- Hair, J.F., Black, W.C., Babin, B.J., Anderson, R.E., & Tatham, R.L (2006). *Multivariate Data Analisys*. 6<sup>th</sup> ed. Pearson International Edition.
- Hair, J.F., Risher, J.J., Sarstedt, M., & Ringle, C.M. (2019). When to use and how to report the results of PLS-SEM. *Emerald insight*, 0955-534, X.
- Heidman, M. (2008). Exploring the Role of Management Accounting Systems in Strategic Sensemaking. *Information Systems Management*, 25, 244–257

- Heidmann, M., Schäffer, U., & Strahringer, S. (2008). *The Role of Management Accounting Systems in Strategic Sensemaking*. Dissertation European Business School, Oestrich-Winkel.
- Henry, A. E. (2011). *Understanding Strategic Management*. 3<sup>rd</sup> ed. UK: Oxford.
- Heryanto, G., & Augustine, Y. (2017). The Influence of Organizational Culture on Corporate Performance: Using Management Accounting System as the Mediating Variable. *OIDA International Journal of Sustainable Development*, 10 (01), 35-48.
- Hitt, M. A., Miller, C. C., & Colella, A. (2011). *Organizational Behavior*. 3<sup>rd</sup> ed. USA: John Wiley & Sons, Inc.
- Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2008). *Introduction to Management Accounting*. dalam Heidmann, Marcus, *The Role of Management Accounting Systems in Strategic Sensemaking* (p.42). Wiesbaden. Deutscher Universitäts-Verlag
- Hoye, R., Smith, A.C.T., Nicholson, M., & Steward, B. (2015). *Sport Management principles and applications*. 4<sup>th</sup> ed. USA: Routledge Taylor & Francis Group.
- Jex, S. M., & Britt, T. W. (2008). *Organizational Psychology a Scientist-practitioner approach*. 2<sup>nd</sup> ed. USA: John Wiley & Sons, Inc.
- Kamus Besar Bahasa Indonesia (2008). Jakarta: Pusat Bahasa Departemen Pendidikan Nasional.
- Kaplan, D. (2009). *Structural equation modeling: Foundations and extensions*. 2nd ed. Thousand Oaks, CA: Sage.
- Kinicki, A., Kreitner, R., & Buelenc, M. (2010). *Organizational Behaviour*. USA: McGraw-Hill.
- Kirchmer, M. (2017). *High Performance Through Business Process Management, Strategy Execution in a Digital World*. 3<sup>rd</sup> ed. USA: Springer International Publishing AG.
- Kline, R. B. (2011). *Principles and Practice of Structural Equation Modeling*. 3rd Ed. NY: The Guilford Press.
- Kress, M. (2010). *Intelligent Business Process Optimization for the Service Industry*. Karlsruhe: KIT Scientific Publishing.
- Lata, P., & Ussahawanitchakit, P. (2015). Management Accounting System Effectiveness and Goal Achievement: Evidence from Automotive Business in Thailand. *The Business and Management Review*, 7 (1), 322-334.
- Laudon, K. C., & Laudon, J. P. (2014). *Management Information Systems: Managing the Digital Firm*. 13<sup>th</sup> Ed. UK: Pearson Education Limited.
- Leitner, S. (2012). *Information Quality and Management Accounting*. NY. Springer.

- Leymann, F., & Roller, D. (1999). *Production Workflow: Concepts and Techniques*. Pearson Education.
- Mahentiran, S., & Kershaw, R. (1998). Business Process Change and the Role of the Management Accountant. *Journal of Cost Management*, 39, 31-38.
- Majekodunmi, D. (2018). *Business Process Automation with ProcessMaker 3.1, A Beginner's Guide*. Nigeria: Apress.
- McGilvray, D. (2008). *Executing Data Quality Projects: Ten Steps to Quality Data and Trusted Information*. UK: Morgan Kaufmann Publisher.
- Melcher, J. (2012). *Proses Measurement in Business Process Management, Theoretical Framework and Analisys of Several Aspects*. Wurttemberg: KIT Scientific Publishing.
- Miles, R. E., Snow, Charles C., Meyer, A. D., & Coleman, H. J. (1978). *Organizational Strategy, Structure, and Process*. USA: Academy of Management.
- Moermahadi S. D. (2018, Oct 3). BPK temukan permasalahan Rp11,5 triliun pada semester I. Dipetik 16 Maret 2019, dari Beritatagar.id: <https://beritagar.id/artikel/berita/bpk-temukan-permasalahan-rp115-triliun-pada-semester-i>
- Moermahadi S. D. (2018, April 3). BPK Temukan Pelanggaran Tata Niaga Impor di Kemendag. Dipetik 23 Juli 2018, dari Metrotvness-Metro: <http://news.metrotvnews.com/read/2018/04/03/854782/bpk-temukan-pelanggaran-tata-niaga-impor-di-kemendag>
- Napitupulu, H. I. (2015). Impact of Organizational Culture on the Quality of Management Accounting Information System: A Theoretical Approach. *Research Journal, of Finance and Accounting*, 6 (4), 74-83.
- Napitupulu, H. I. (2018). Organizational Culture in Management Accounting Information System: Survey on State-Owned Enterprises (SOEs) Indonesia, *Global Business Review*, 19 (3), 1-16.
- Nelson, R. R., Todd, P. A., & Wixom, B. H. (2005). Antecedents of Information and system Quality: An Empirical Examination Within the Context of Data Warehousing. *Journal of Management Information Systems*, 21 (4), 200-235.
- O'Brien, J. A., & Marakas, G. M. (2010). *Management Information System*. 10<sup>th</sup> ed. USA: McGraw-Hill/Irwin.
- Page, S. (2010). *The Power of Business Process Improvement, 10 Simple Steps to Increase Effectiveness, Efficiency, and Adaptability*. USA: Amacom.
- Petchjul, S., Ussahawanitichakit, P., & Muenthaisong, K. (2014). Management Accounting System Effectiveness and Firm Success: Evidence from

- Information and Communication Technology Businesses in Thailand. Semantic Scholar. *AU-GSB-e-Journal*, 7 (2), 52-78.
- Pollanen, R. M. (2005). Performance measurement in municipalities: Empirical evidence in Canadian context. *International Journal of Public Sector Management*, 18 (1), 4-24.
- Rasid, A., Zaleha, S., Isa, C.R., & Ismail, W.K.W. (2014). *Management Accounting Systems, Enterprise Risk Management, and Organizational Performance in Financial Institutions.*, Malaysia: Emerald Group Publishing Limited.
- Reynolds, G. W., & Stair, R. M. (2018). *Principles of Information System*. 13<sup>th</sup> ed. USA: Cengage Learning.
- Riahi, A., & Belkaoui. (2002). *Behavioral Management Accounting*. USA: Quorum Books.
- Robbins, S., Bergman, R., Stagg, I., & Coulter M. (2012). *Management*. 10<sup>th</sup> ed. Australia: Pearson Australia.
- Romney, M. B., & Steinbart, P. J. (2018). *Accounting Information System*. 14<sup>th</sup> ed. USA: Pearson Education.
- Sabir, R. I., Irfan, M., Akhtar, N., Pervez, M. A., & Rehman, A. (2014). Customer Satisfaction in the Restaurant Industry; Examining the Model in Local Industry Perspective. *Journal of Asian Business Strateg*, 4 (1), 18-31.
- Saleem, P. M. (2012). *A Comprehensif & Practical Guide; Contemporary Office Handbook; Empowering Profesional for Success*. 1<sup>st</sup> Ed. D.C Books: Kottayam, Kerala State, India.
- Seddon, P. B., Staples, D.S., Patnayakuni, R., & Bowtell, M. J. (1997). *The IS Effectiveness Matrix: The Importance of Stakeholder and System in Measuring IS Success*. Australia. The University of Melbourne.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. 7<sup>th</sup> Ed. UK: John Wiley & Sons Ltd.
- Shahzadi, S., Khan, R., Toor, M., & Haq, A., (2017). Impact of external and internal factors on management accounting practices: a study of Pakistan. *International Journal of Finance and Accounting*, 6 (2), 46-58.
- Simons, Robert., (1987). Accounting Control Systems and Business Strategy: An Empirical Analysis. UK. *Accounting Organizations and Society*, 12 (4), 357-374.
- Sinha, P. K. (2008). *Management Control Systems: A managerial emphasis*. 1<sup>st</sup> ed. Excel Books.
- Sisaye, S. (2006). *The Ecology of Management Accounting and Control Systems: Implications for Managing Teams and Work Groups in Complex Organizations*. USA: Praeger Publishers.

- Smoke, C. H. (2010). *Company Officer*. 3<sup>rd</sup> ed. USA: Delmar, Cengage Learning.
- Stroh, L. K., Northcraft, G. B., & Neale, M. A. (2002). *Organizational Behaviour, A Management Challenge*. 3<sup>rd</sup> ed. USA: Lawrence Erlbaum Associates, Inc.
- Sugiyono (2011). *Metode Penelitian Kuantitatif Kualitatif dan Riset dan Development*. Cetakan ke-9. Bandung: Alfabeta.
- Sugiyono (2017). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Cetakan ke-25. Bandung: Alfabeta.
- Suliyanto (2006). *Metode Riset Bisnis*, Yogyakarta: Andi Offset.
- Turner, L., Weickgenannt, A., & Copeland, M. K. (2017). *Accounting Information Systems, Controls and Processes*. 3<sup>rd</sup> ed. USA: John Wiley & Sons, Inc.
- Valanciene, L., & Gimzauskiene, E. (2008). The Changing Role of Management Accounting Systems Towards Value Creation. *Journal of Economic and Financial Sciences*, 2(1), 7-30.
- Weber, I. M. (2009). *Semantic Methods for Execution-level Business Process Modeling*. Germany: Springer Berlin Heidelberg.
- Weske, M. (2012). *Business Process Management Concepts, Languages, Architectures*. 2<sup>nd</sup> ed. UK: Springer Heidelberg.
- Woods, M., & Linsley, P., (2017). *The Routledge Companion to Accounting and Risk*. USA: Routledge Companion.
- Yeoh, W., Talbert, J., & Zhou, Y. (2014). *Information Quality and Governance for Business Intelligence*. USA: IGI Global.