

DAFTAR PUSTAKA

- Agbejule, A. (2005). The relationship between management accounting systems and perceived environmental uncertainty on managerial performance: A research note. *Accounting and Business Research*, 35(4), 295–305.
- Agbejule, A. (2011). Organizational culture and performance: The role of management accounting system. *Journal of Applied Accounting Research*, 12(1), 74–89.
- Ambe, C. M., & Sartorius, K. (2019). Competition and the performance of strategic business units - A study of the South African beverage industry. *Meditari Accountancy Research*, 10, 1–23.
- Anshori, Muslich, Dan Sri Iswati. (2009). *Buku Ajar Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Bouwens, J., & Abernethy, M. A. (2000). The Consequences of Customization on Management Accounting System Design. *Accounting, Organizations and Society*, 25(3), 221-241.
- Busco, C., & Scapens, R. W. (2011). Management accounting systems and organisational culture: Interpreting their linkages and processes of change. *Qualitative Research in Accounting & Management*, 8(4), 320–357.
- Butarbutar, J. D., Karamoy, H., & Tirayoh, V. Z. (2017). Analisis Penerapan Sistem Akuntansi Manajemen Terhadap Pegendalian Kualitas Produk Di Pt.Empat Saudara Manado. *Going Concern : Jurnal Riset Akuntansi*, 12(01), 187–193.
- Carolina, Y. (2012). Pengaruh Penerapan Total Quality Management (TQM) Dan Komitmen Organisasi Terhadap Kinerja Perusahaan Dengan Budaya Organisasi Sebagai Variabel Moderasi (Survei Pada Perusahaan Manufaktur Di Jawa Barat Yang Listing Di BEI). *Jurnal Akuntansi Maranatha*, 4(2), 175–186.
- Chenhall, R. H., & Morris, D. (1986). The Impact Of Structure, Environment, And Interdependence On The Perceived Usefulness Of Management Accounting Systems. *Accounting Review*. Vol.6 No.1, pp. 16-35
- Dahlan, Muhammad. (2017), Moderating Effect Of Usefulness Management Accounting System On The Relationship Between Innovation And Firm Performance: Evidence From Bandung District, West Java, Indonesia.

- El-Sayed Ebaid, I. (2009). The impact of capital-structure choice on firm performance: empirical evidence from Egypt. *Journal of Risk Finance*, 10(5), 477–487.
- Etemadi, H., Dilami, Z. D., Bazaz, M. S., & Parameswaran, R. (2009). Culture, Management Accounting and Managerial Performance: Focus Iran. *Advances in accounting*.
- Fiedler, F. E., & Chemers, M. M. (1974). *Leadership and effective management [by] Fred E. Fiedler [and] Martin M. Chemers*
- Ghasemi, R., Mohamad, N. A., Karami, M., Bajuri, N. H., & Asgharizade, E. (2016). The mediating effect of management accounting system on the relationship between competition and managerial performance. *International Journal of Accounting and Information Management*, 24(3), 272–295.
- Ghasemi, R., Habibi, H. R., Ghasemlo, M., & Karami, M. (2019). The effectiveness of management accounting systems: evidence from financial organizations in Iran. *Journal of Accounting in Emerging Economies*, 9(2), 182–207.
- Ghozali, I., & Latan, H. (2014). *Partial Least Squares Konsep, Metode Dan Aplikasi Menggunakan Program Warppls 4.0*. Semarang: Badan Penerbit Universitas Diponegoro.
- Grnlund, M. (2003). Management accounting system integration in corporate mergers: A case study. *Accounting, Auditing & Accountability Journal*, 16(2), 208–243.
- Hair, J. & Black, W.C. & Babin, Barry & Anderson, Rolph & Tatham, R.L.. (2010). SEM: An introduction. *Multivariate data analysis: A global perspective. Multivariate Data Analysis: A Global Perspective*. 629-686.
- Hammad, S. A., Jusoh, R., & Oon, E. Y. N. (2010). Management accounting system for hospitals: a research framework. *Industrial Management & Data Systems*, 110(5), 762–784.
- Hammad, S. A., Jusoh, R., Ghozali, I., Hammad, S. A., Jusoh, R., & Ghozali, I. (2013). Decentralization, perceived environmental uncertainty, managerial performance and management accounting system information in Egyptian hospitals. *International Journal of Accounting and Information Management*, 21(4), 314–330.
- Hoque, Z. (2011), “The relations among competition, delegation, management accounting systems change and performance: A path model”, *Advances in Accounting*, Vol. 27 No. 2, pp. 266-277

- Iba, Z. (2012). Hubungan Karakteristik Informasi yang Dihasilkan oleh Sistem Informasi Akuntansi Manajemen Terhadap Kinerja Manajerial Pada PT. Eurotek Jaya Perkasa Bogor.
- Ismail, K., Isa, C. R., & Mia, L. (2018). Evidence on the usefulness of management accounting systems in integrated manufacturing environment. *Pacific Accounting Review*, 30(1), 2–19.
- Kettinger,W.J and C.C Lee 1994. Perceived service quality and user satisfaction with the information service fuction. *Decision Sciences* (25) Vol.5. pp. 737-767
- Kwarteng, A., & Aveh, F. (2018). Empirical examination of organizational culture on accounting information system and corporate performance: Evidence from a developing country perspective. *Meditari Accountancy Research*, 26(4), 675–698.
- Lee, M., & Kim, H. (2017). Exploring the organizational culture's moderating role of effects of corporate social responsibility (CSR) on firm performance: Focused on corporate contributions in Korea. *Sustainability (Switzerland)*, 9(10).
- Liu, L., Qu, W., & Haman, J. (2018). Product market competition, state-ownership, corporate governance and firm performance. *Asian Review of Accounting*, 26(1), 62–83.
- Mia, L., & Winata, L. (2014). Manufacturing strategy and organisational performance: The role of competition and MAS information. *Journal of Accounting and Organizational Change*, 10(1), 83–115.
- Nguyen, N. P. (2018). Performance implication of market orientation and use of management accounting systems. *Journal of Asian Business and Economic Studies*, 25(1), 33–49.
- Napitupulu, I. H. (2018). Organizational Culture in Management Accounting Information System: Survey on State-owned Enterprises (SOEs) Indonesia. *Global Business Review*, 19(3), 556–571.
- Reverte, Carmelo, Gómez-Melero, Eduardo, & Cegarra-Navarro, Juan Gabriel. (2016). The influence of corporate social responsibility practices on organizational performance: *evidence from Eco-Responsible Spanish firms*
- Romadona, E., Putro, B. L., & Wahyudin, A. (2014). SISTEM REKOMENDASI SISTEM INFORMASI BERDASARKAN BUDAYA ORGANISASI MENGGUNAKAN METODE ORGANIZATIONAL CULTURE ASSESSMENT INSTRUMENT DAN COMPETING VALUES

- FRAMEWORK. *Jurnal Pendidikan Teknologi Informasi Dan Komunikasi*, 7(2), 23–29
- Sekaran, U. (2006). *Metodologi penelitian untuk bisnis Edisi Keempat*. Jakarta: Salemba Empat.
- Silitonga, N. (2018). PENGARUH PENERAPAN SISTEM AKUNTANSI MANAJEMEN DAN BUDAYA ORGANISASI TERHADAP KINERJA MANAJERIAL BANK. *Jurnal Analisa Akuntansi Dan Perpajakan*, 2(2), 15–29.
- Solimun, A. M. P. S. (2010). *Metode Partial Least Square-PLS*. CV Citra Malang, Malang
- Solimun, N., & Rinaldo, A. A. (2006). Pemodelan Persamaan Struktural: Pendekatan PLS dan SEM. Modul Pelatihan Aplikasi Software Smart PLS dan AMOS, Fakultas MIPA dan Program Pascasarjana, Universitas Brawijaya Malang
- Sonia, S. (2017). PENGARUH BUDAYA ORGANISASI TERHADAP KUALITAS SISTEM INFORMASI AKUNTANSI MANAJEMEN IMPLIKASINYA TERHADAP KINERJA MANAJERIAL (STUDI KASUS PADA PT. ESA KIRANA NUSA BANDUNG). *JURNAL AKUTANSI, AUDIT DAN SISTEM INFORMASI AKUTANSI (JASA)*, 1(3), 90–107.
- Soobaroyen, T., & Poorundersing, B. (2008). The effectiveness of management accounting systems: Evidence from functional managers in a developing country. *In Managerial Auditing Journal* (Vol. 23, Issue 2).
- Sudana, I Made. 2011. *Manajemen Keuangan Perusahaan*. Jakarta: Erlangga
- Sugiantoro, B. (2012). Diagnosis Budaya Organisasi dan Kompetensi Manajerial di PT Pactoconvex Niagataa. *Thesis (Universitas Indonesia)*, 1–165.
- Tetuko, S. (2019). *PENGARUH KETERLIBATAN MANAJER TERHADAP KINERJA KEUANGAN PERUSAHAAN: PERAN MEDIASI INOVASI DIAJUKAN UNTUK MEMENUHI SEBAGIAN PERSYARATAN PROGRAM STUDI AKUNTANSI*. Universitas Airlangga.
- Walker, K. B., Fleischman, G. and Johnson, E. 2012. Measuring Management Accounting Service Quality. *Management Accounting Quarterly Spring*, Vol.13 No. 3, pp. 15-29.

Wang, Wen-Ying & Chang, Chingfu. (2005). Intellectual Capital and Performance in Causal Models Evidence from the Information Technology Industry in Taiwan. *Journal of Intellectual Capital*. 6.222-236.

Yunita, D. M. (2018). *PENGARUH PERSAINGAN BISNIS TERHADAP KINERJA MANAJERIAL DENGAN SISTEM AKUNTANSI MANAJEMEN SEBAGAI VARIABEL MEDIASI*. Universitas Airlangga.

Zhang, Y. F., Hoque, Z., & Isa, C. R. (2015). The Effects of Organizational Culture and Structure on the Success of Activity-Based Costing Implementation. *Advances in Management Accounting*, 25, 229–257.