

Daftar Pustaka

- Abdel-Maksoud, A., dan M. Abdel-Kader. 2007. "Non-Financial Performance Measure: An Overview." In A. Abdel-Maksoud dan M. Abdel-Kader (Eds.), *Studies in Managerial and Financial Accounting* (Vol. 17, pp. 3-12). U.K: Emerald Group Publishing Limited.
- Abdel-Maksoud, A., D. Dugdale, dan R. Luther. 2005. "Non-financial performance measurement in manufacturing companies." *The British Accounting Review*, Vol. 37, No. 3, pp. 261-297.
- Abernethy, M. A., J. Bouwens, dan L. V. Lent. 2013. "The Role of Performance Measures in the Intertemporal Decisions of Business Unit Managers." *Contemporary Accounting Research*, Vol. 30, No. 3, pp. 925-961.
- Atkinson, A. A., R. S. Kaplan, E. M. Matsumura, dan S. M. Young. 2012. *Management Accounting: Information for Decision-Making and Strategy Execution* (6th ed.). Upper Saddle River,NJ: Prentice Hall.
- Birnberg, J. G., J. Luft, dan M. D. Shields. 2007. "Psychology Theory in Management Accounting Research." In C. S. Chapman, A. G. Hopwood dan M. D. Shields (Eds.), *Handbook of Management Accounting Research* (Vol. 1, pp. 113-135). Boulevard, Langford Lane: Elsevier.
- Bisbe, J., J.-M. Batista-Foguet, dan R. Chenhall. 2007. "Defining management accounting constructs: A methodological note on the risks of conceptual misspecification." *Accounting, Organizations and Society*, Vol. 32, No. 7-8, pp. 789-820.
- Bisbe, J., dan R. Malagueno. 2012. "Using strategic performance measurement systems for strategy formulation: Does it work in dynamic environments?". *Management Accounting Research*, Vol. 23, No. 4, pp. 296-311.
- Burney, L., dan S. K. Widener. 2007. "Strategic performance measurement systems, job-relevant information, and managerial behavioral response: Role stress and performance." *Behavioral Research in Accounting*, Vol. 19, No. 1, pp. 43-69.
- Chin, W. W., dan P. R. Newsted. 1999. "Structural Equation Modeling Analysis with Small Samples using Partial Least Squares." In R. H. Hoyle (Ed.), *Statistical Strategies for Small Sample Research* (pp. 307-341). Thousand Oaks: Sage Publications.

- Chow, C. W., dan W. A. Van der Stede. 2006. "The use and usefulness of nonfinancial performance measures." *Management Accounting Quarterly*, Vol. 7, No. 2, pp. 1-8.
- Coletti, A. L., K. L. Sedatole, dan K. L. Towry. 2005. "The effect of control systems on trust in collaborative environments." *The Accounting Review*, Vol. 80, No. 2, pp. 477–500.
- Daromes, F. E. 2011. "Kejelasan Peran, Pemberdayaan Psikologis, dan Tekanan Pekerjaan sebagai Pemediasi pada Pengaruh Sistem Pengukuran Kinerja Komprehensif terhadap Kinerja Manajerial". *Disertasi Tidak Dipublikasikan*, Universitas Diponegoro, Semarang.
- Davis, S., dan T. Albright. 2004. "An investigation of the effect of Balanced Scorecard implementation on financial performance." *Management Accounting Research*, Vol. 15, No. 2, pp. 135-153.
- de Waal, A., dan H. Counet. 2009. "Lessons learned from performance management systems implementations." *International Journal of Productivity and Performance Management*, Vol. 58, No. 4, pp. 367-390.
- Dillman, D. A., J. D. Smyth, dan L. M. Christian. 2014. *Internet, Phone, Mail, and Mixed Mode Surveys: The Tailored Design Method* (4th ed.). Hoboken, NJ: Wiley.
- Ferreira, A., dan D. Otley. 2009. "The design and use of performance management systems: An extended framework for analysis." *Management Accounting Research*, Vol. 20, No. 4, pp. 263-282.
- Franco-Santos, M., L. Lucianetti, dan M. Bourne. 2012. "Contemporary performance measurement systems: A review of their consequences and a framework for research." *Management Accounting Research*, Vol. 23, No. 2, pp. 79-119.
- Giovannoni, E., dan M. P. Maraghini. 2013. "The challenges of integrated performance measurement systems." *Accounting, Auditing & Accountability Journal*, Vol. 26, No. 6, pp. 978-1008.
- Gosselin, M. 2011. "Contextual factors affecting the deployment of innovative performance measurement systems." *Journal of Applied Accounting Research*, Vol. 12, No. 3, pp. 260-277.
- Greenberg, J. 1990. "Looking fair vs. being fair: managing impression of organizational justice." *Research in Organizational Behavior*, Vol. 12, No. 1, pp. 111–157.

- Hair, J. F., W. C. Black, B. J. Babin, dan R. E. Anderson. 2010. *Multivariate Data Analysis* (7th ed.). Upper Saddle River: Prentice-Hall.
- Hair, J. F., G. T. M. Hult, C. M. Ringle, dan M. Sarstedt. 2014. *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Thousand Oaks: Sage Publications.
- Hall, M. 2008. "The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance." *Accounting, Organizations and Society*, Vol. 33, No. 2-3, pp. 141-163.
- Hall, M. 2011. "Do comprehensive performance measurement systems help or hinder managers' mental model development?". *Management Accounting Research*, Vol. 22, No. 2, pp. 68-83.
- Hartmann, F., dan S. Slapnicar. 2009. "How formal performance evaluation affects trust between superiornand subordinate managers." *Accounting, Organizations and Society*, Vol. 34, No. 6-7, pp. 722-737.
- Henri, J.-F. 2010. "The periodic review of performance indicators: An empirical investigation of the dynamism of performance measurement systems." *European Accounting Review*, Vol. 19, No. 1, pp. 73-96.
- Hoque, Z. 2005. "Linking environmental uncertainty to non-financial performance measures and performance: A research note." *The British Accounting Review*, Vol. 37, No. 4, pp. 471-481.
- Hussain, M. 2005. "Management accounting performance measurement systems in Swedish banks." *European Business Review*, Vol. 17, No. 6, pp. 566-589.
- Hussain, M., dan A. Gunasekaran. 2002. "Non-financial management accounting measures in Finnish financial institutions." *European Business Review*, Vol. 14, No. 3, pp. 210-229.
- Ismail, T. H. 2007. "Performance evaluation measures in the private sector: Egyptian practice." *Managerial Auditing Journal*, Vol. 22, No. 5, pp. 503-513.
- Ittner, C. D., dan D. F. Larcker. 1998. "Are nonfinancial measures leading indicators of financial performance? An analysis of customer satisfaction." *Journal of Accounting Research*, Vol. 36, No. 3, pp. 1-46.
- Ittner, C. D., D. F. Larcker, dan T. Randall. 2003. "Performance implications of strategic performance measurement in financial services firms." *Accounting, Organizations and Society*, Vol. 28, No. 7-8, pp. 715-741.

- Ittner, C. D., D. K. Larcker, dan M. W. Meyer. 2003. "Subjectivity and the weighting of performance measures: Evidence from a balanced scorecard." *The Accounting Review*, Vol. 78, No. 3, pp. 725-758.
- Kaplan, R. S. 1984. "The evolution of management accounting." *The Accounting Review*, Vol. 59, No. 3, pp. 319-418.
- Kaplan, R. S., dan D. P. Norton. 1992. "The balanced scorecard—measures that drives performance." *Harvard Business Review*, Vol. 70, No. 1, pp. 71-79.
- Kaplan, R. S., dan D. P. Norton. 1996. *The Balanced Scorecard: Translating Strategy into Action*. Boston, MA: Harvard Business School Press.
- Kennerley, M., dan A. Neely. 2002. "A framework of the factors affecting the evolution of performance measurement systems." *International Journal of Operations & Production Management*, Vol. 22, No. 11, pp. 1222-1245.
- Kruis, A.-M., dan S. K. Widener. 2014. "Managerial influence in performance measurement system design: A recipe for failure?". *Behavioral Research in Accounting*, Vol. 26, No. 2, pp. 1-34.
- Langfield-Smith, K., H. Thorne, dan R. Hilton. 2012. *Management Accounting: Information for Creating and Managing Value* (6th ed.). North Ryde, NSW: McGraw-Hill.
- Lau, C. M. 2011. "Nonfinancial and financial performance measures: How do they affect employee role clarity and performance?". *Advances in Accounting*, Vol. 27, No. 2, pp. 286-293.
- Lau, C. M. 2015. "The effects of nonfinancial performance measures on role clarity, procedural fairness and managerial performance." *Pacific Accounting Review*, Vol. 27, No. 2, pp. 142-165.
- Lau, C. M., dan A. V. Martin-Sardesai. 2012. "The role of organisational concern for workplace fairness in the choice of a performance measurement system." *The British Accounting Review*, Vol. 44, No., pp. 157–172.
- Lau, C. M., dan A. Moser. 2008. "Behavioral effects of nonfinancial performance measures: The role of procedural fairness." *Behavioral Research in Accounting*, Vol. 20, No. 2, pp. 55-71.
- Lau, C. M., dan K. Roopnarain. 2014. "The effects of nonfinancial and financial measures on employee motivation to participate in target setting." *The British Accounting Review*, Vol. 46, No. 3, pp. 228-247.

- Lau, C. M., dan G. Scully. 2015. "The roles of organizational politics and fairness in the relationship between performance management systems and trust." *Behavioral Research in Accounting*, Vol. 27, No. 1, pp. 25-53.
- Lau, C. M., dan M. Sholihin. 2005. "Financial and nonfinancial performance measures: How do they affect job satisfaction?". *The British Accounting Review*, Vol. 37, No. 4, pp. 389-413.
- Lillis, A. M. 2002. "Managing multiple dimensions of manufacturing performance: An exploratory study." *Accounting, Organisations and Society*, Vol. 27, No. 6, pp. 497-529.
- Lind, E. A., dan T. R. Tyler. 1988. *The Social Psychology of Procedural Justice*. New York: Plenum Press.
- Locke, E. A., dan G. P. Latham (Eds.). 2013. *New Developments in Goal Setting and Task Performance*. New York: Psychology Press.
- Lohmoller, J.-B. 1989. *Latent Variable Path Modeling with Partial Least Squares*. Berlin Heidelberg GmbH: Springer-Verlag.
- Mahoney, T. A., T. H. Jerdee, dan S. J. Carroll. 1963. *Development of managerial performance: A research approach*. Cincinnati, OH: South -Western Publishing.
- McFarlin, D. B., dan P. D. Sweeney. 1992. "Distributive and procedural justice as predictors of satisfaction with personal and organizational outcomes." *Academy of Management Journal*, Vol. 35, No. 3, pp. 626-637.
- Merchant, K. A., dan W. A. Van der Stede. 2007. *Management Control Systems: Performance Measurement, Evaluation, and Incentives*. Harlow, UK: Prentice-Hall.
- Meyer, M. W. 2002. *Rethinking Performance Measurement: Beyond the Balanced Scorecard*. Cambridge: Cambridge University Press.
- Meyer, M. W. 2007. "Finding Performance: The New Discipline in Management." In A. Neely (Ed.), *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed., pp. 113-124). New York: Cambridge University Press.
- Munir, R., K. Baird, dan S. Perera. 2013. "Performance measurement system change in an emerging economy bank." *Accounting, Auditing & Accountability Journal*, Vol. 26, No. 2, pp. 196-233.

- Neely, A., M. Kennerley, dan C. Adams. 2007. "Performance Measurement Frameworks: A Review." In A. Neely (Ed.), *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed., pp. 143-162). New York: Cambridge University Press.
- Nitzl, C. 2015. "Partial least squares structural equation modelling (PLS-SEM) in management accounting research: Critical analysis, advances, and future directions." Paper disajikan pada 2nd International Symposium on Partial Least Squares Path Modeling, Seville.
- Nørreklit, H., L. Nørreklit, dan F. Mitchell. 2007. "Theoretical Conditions for Validity in Accounting Performance Measurement." In A. Neely (Ed.), *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed., pp. 179-217). New York: Cambridge University Press.
- Oppenheim, A. 2001. *Questionnaire Design, Interviewing and Attitude Measurement* (2nd ed.). New York: Basic Books.
- Otley, D. 2007. "Accounting Performance Measurement: A Review of its Purposes and Practices." In A. Neely (Ed.), *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed., pp. 11-35). New York: Cambridge University Press.
- Rahman, S. 2007. "Pengaruh Sistem Pengukuran Kinerja Terhadap Kejelasan Peran, Pemberdayaan Psikologis Dan Kinerja Manajerial". *Tesis Tidak Dipublikasikan*, Universitas Diponegoro, Semarang.
- Read, W. H. 1962. "Upward communication in industrial hierarchies." *Human Relations*, Vol. 15, No. 1, pp. 3-15.
- Robbins, S. P., dan T. A. Judge. 2013. *Organizational Behavior* (15th ed.). Upper Saddle River, NJ: Prentice Hall.
- Sari, R. N., R. Anugerah, Yusralaini, dan H. Gusrifan. 2013. "The mediating effects of feedback and procedural justice on the relationship between formal performance evaluation system and trust between superior and subordinate managers." *Mediterranean Journal of Social Sciences*, Vol. 4, No. 10, pp. 497-504.
- Schulz, A. K.-D., A. Wu, dan C. W. Chow. 2010. "Environmental Uncertainty, Comprehensive Performance Measurement Systems, Performance-Based Compensation, and Organizational Performance." *Asia-Pacific Journal of Accounting & Economics*, Vol. 17, No. 1, pp. 17-40.

- Seifert, D. L., W. W. Stammerjohan, dan R. B. Martin. 2014. "Trust, organizational justice, and whistleblowing: A research note." *Behavioral Research in Accounting*, Vol. 26, No. 1, pp. 157-168.
- Steelman, L. A., P. E. Levy, dan A. F. Snell. 2004. "The feedback environment scale: Construct definition, measurement and validation." *Educational and Psychological Measurement*, Vol. 64, No. 2, pp. 165-184.
- Tan, S. L. C., dan C. M. Lau. 2012. "The impact of performance measures on employee fairness perceptions, job satisfaction and organisational commitment." *Journal of Applied Management Accounting Research*, Vol. 10, No. 2, pp. 57-72.
- Umashev, C., dan R. Willett. 2008. "Challenges to implementing strategic performance measurement systems in multi-objective organizations: The case of a large local government authority." *Abacus*, Vol. 44, No. 4, pp. 377-398.
- Upadhyaya, B., R. Munir, dan Y. Blount. 2014. "Association between performance measurement systems and organisational effectiveness." *International Journal of Operations & Production Management*, Vol. 34, No. 7, pp. 853-875.
- Van der Stede, W. A., C. W. Chow, dan T. W. Lin. 2006. "Strategy, choice of performance measures, and performance." *Behavioral Research in Accounting*, Vol. 18, No. 1, pp. 185-205.
- Weiner, B. 2006. *Social Motivation, Justice, and the Moral Emotions: An Attributional Approach*. Mahwah, NJ: Lawrence Erlbaum Associates.
- Wold, H. 1982. "Soft Modeling: The Basic Design and Some Extensions." In K. G. Joreskog dan H. Wold (Eds.), *Systems under Indirect Observation: Causality, Structure, Prediction* (Vol. 2, pp. 1-54). Amsterdam: North Holland.
- Zikmund, W. B., B. J. Babin, J. C. Carr, dan M. Griffin. 2009. *Business Research Methods* (8th ed.). Dryden: Brace College Publisher.

.....oOo.....