

DAFTAR PUSTAKA

- Abernethy, M. A., & Brownell, P. (1997). Management control systems in research and development organizations: the role of accounting, behavior and personnel controls. *Accounting, Organizations and Society*, 22(3-4), 233-248.
- Abernethy, M. A., & Chua, W. F. (1996). A field study of control system "redesign": the impact of institutional processes on strategic choice. *Contemporary Accounting Research*, 13(2), 569-606.
- Adair, C., Simpson, L., Birdsell, J., Omelchuk, K., Casebeer, A., Gardiner, H., . . . Hayden, K. (2003). Performance measurement systems in health and mental health services: Models, practices and effectiveness. *A State of the Science Review. Alberta Heritage Foundation for Medical Research*.
- Akroyd, C., Biswas, S. S. N., & Chuang, S. (2016). How management control practices enable strategic alignment during the product development process. *Advances in management accounting*, 26, 99-138. doi:<http://dx.doi.org/10.1108/S1474-787120150000026004>
- Akroyd, C., & Kober, R. (2020). Imprinting founders' blueprints on management control systems. *Management Accounting Research*, 46, 100645.
- Akroyd, C., Kober, R., & Li, D. (2019). The emergence of management controls in an entrepreneurial company. *Accounting Finance and the Small Firm, Routledge, London*, 59(3), 1805-1833.
- Akroyd, C., & Maguire, W. (2011). The roles of management control in a product development setting. *Qualitative Research in Accounting & Management*, 8(3), 212-237.
- Akter, & Iqbal, M. A. (2020). Failure Factors of Platform Start-ups: A Systematic Literature Review. *Nordic Journal of Media Management*, 1(3), 433-459. doi:<http://dx.doi.org/10.5278/njmm.2597-0445.6090>
- Akter, Wamba, S. F., Gunasekaran, A., Dubey, R., & Childe, S. J. (2016). How to improve firm performance using big data analytics capability and business strategy alignment? *International Journal of Production Economics*, 182, 113-131. doi:<http://dx.doi.org/10.1016/j.ijpe.2016.08.018>
- Alasiri, M., & Salameh, A. A. (2020). The impact of business intelligence (BI) and decision support systems (DSS): exploratory study. *International Journal of Management*, 11(5), 1001-1016.
- Amaratunga, D., & Baldry, D. (2002). Moving from performance measurement to performance management. *Facilities*, 20(5/6), 217-223. doi:<http://dx.doi.org/10.1108/02632770210426701>
- Angelia, D. (2022). Indonesia Miliki Koleksi Startup Terbanyak di Asia Tenggara. *Startup Rangkings* <https://goodstats.id/article/jumlah-startup-indonesia-terbanyak-di-asia-tenggara-2022-r38FI>.
- Anthony, R. N. (1988). *The management control function*: Harvard Business Review Press.
- Appelbaum, D., Kogan, A., Vasarhelyi, M., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. *International Journal of Accounting Information Systems*, 25, 29-44.

- Arend, R. J., Zhao, Y. L., Song, M., & Im, S. (2017). Strategic planning as a complex and enabling managerial tool. *Strategic Management Journal*, 38(8), 1741-1752. doi:<http://dx.doi.org/10.1002/smj.2420>
- Armistead, C., Pritchard, J.-P., & Machin, S. (1999). Strategic business process management for organisational effectiveness. *Long range planning*, 32(1), 96-106.
- Armstrong. (2002). Management, image and management accounting. *Critical Perspectives on Accounting*, 13(3), 281-295.
- Arnott, D., & Pervan, G. (2005). A critical analysis of decision support systems research. *Journal of information technology*, 20(2), 67-87.
- Arshad, S., & Siddiqui, D. A. (2020). Business intelligence and firm Performance: assessing Value and future Directions in Pakistani firms. *Journal of Business Strategies*, 14(1), 63–98.
- Auzair, S. M. (2015). A configuration approach to management control systems design in service organizations. *Journal of Accounting Organizational Change*, 11(1), 47 - 72.
- Aydiner, A. S., Tatoglu, E., Bayraktar, E., Zaim, S., & Delen, D. (2019). Business analytics and firm performance: The mediating role of business process performance. *Journal of business research*, 96, 228-237. doi:<https://doi.org/10.1016/j.jbusres.2018.11.028>
- Azeroual, O., & Theel, H. (2019). The effects of using business intelligence systems on an excellence management and decision-making process by start-up companies: A case study. *International Journal of Management Science and Business Administration*, 4(3), 30-40. doi:<http://dx.doi.org/10.18775/ijmsba.1849-5664-5419.2014.43.1004>
- Bajwa, S. S., Wang, X., Nguyen Duc, A., & Abrahamsson, P. J. E. S. E. (2017). “Failures” to be celebrated: an analysis of major pivots of software startups. *Empirical Software Engineering*, 22(5), 2373-2408. doi:<http://dx.doi.org/10.1007/s10664-016-9458-0>
- Barros, R. S., & da Costa, A. M. D. S. (2019). Bridging management control systems and innovation: the evolution of the research and possible research directions. *Qualitative Research in Accounting & Management*, 16(3), 342-372. doi:<http://dx.doi.org/10.1108/QRAM-05-2017-0043>
- Barton, D., & Court, D. (2012). Making advanced analytics work for you. *Harvard business review*, 90(10), 78-83.
- Barua, A., Kriebel, C. H., & Mukhopadhyay, T. (1995). Information technologies and business value: An analytic and empirical investigation. *Information systems research*, 6(1), 3-23.
- Barua, A., & Lee, B. (2001). The Information Technology Productivity Paradox Revisited: A Theoretical and Empirical Investigation in the Manufacturing Sector. *Information-Based Manufacturing: Technology, Strategy and Industrial Applications*, 37-58.
- Battistella, C., De Toni, A. F., & Pessot, E. (2017a). Open accelerators for start-ups success: a case study. *European Journal of Innovation Management*, 20(2), 80-111.
- Battistella, C., De Toni, A. F., & Pessot, E. (2017b). Open accelerators for start-ups success: a case study. *European Journal of Innovation Management*, 20(1), 80-111. doi:<http://dx.doi.org/10.1108/EJIM-10-2015-0113>
- Bedford, D. S. (2020). Conceptual and empirical issues in understanding management control combinations. *Accounting, organizations society*, 86, 101187.
- Bedford, D. S., & Malmi, T. (2015). Configurations of control: An exploratory analysis. *Management Accounting Research*, 27, 2-26.

- Bedford, D. S., & Sandelin, M. (2015). Investigating management control configurations using qualitative comparative analysis: an overview and guidelines for application. *Journal of management control*, 26(1), 5-26.
- Bednar, R., & Tariskova, N. (2017). Indicators of startup failure. *Industry 4.0*, 2(5), 238-240.
- Bednár, R., & Tarišková, N. (2017). Indicators of startup failure. *Industry 4.0*, 2(5), 238-240. doi:<https://stumejournals.com/journals/i4/2017/5/238>
- Belfo, F., & Trigo, A. (2013). Accounting information systems: Tradition and future directions. *Procedia Technology*, 9, 536-546.
- Bellora-Bienengräber, L. (2019). Configurations of control in product development. *Journal of Accounting Organizational Change*, 15(1), 127-146. doi:<https://doi.org/10.1108/JAOC-12-2016-0088>
- Bestari, N. p. (2022). Kenapa Banyak Startup Besar Gagal di RI? Ini Alasannya. *CB Insight* <https://www.cnbcindonesia.com/tech/20220602072033-37-343573/kenapa-banyak-startup-besar-gagal-di-ri-ini-alasannya#:~:text=%22Selain%20itu%2C%20menurut%20laporan%20dari,CNBC%20Indonesia%20melalui%20pesan%20singkat>.
- Bhatiasevi, V., & Naglis, M. (2020). Elucidating the determinants of business intelligence adoption and organizational performance. *Information Development*, 36(1), 78-96.
- Bisbe, J., & Malagueño, R. (2015). How control systems influence product innovation processes: examining the role of entrepreneurial orientation. *Accounting Business Research*, 45(3), 356-386.
- Bisnis.com. (2022). Terungkap! Ini Penyebab Bisnis Startup Bisa Gagal di Indonesia. *Bisnis.com* <https://teknologi.bisnis.com/read/20220518/266/1534379/terungkap-ini-penyebab-bisnis-startup-bisa-gagal-di-indonesia>.
- Bititci, Garengo, P., Dörfler, V., & Nudurupati, S. (2012). Performance measurement: challenges for tomorrow. *International journal of management reviews*, 14(3), 305-327. doi:<https://doi.org/10.1111/j.1468-2370.2011.00318.x>
- Bititci, Mendibil, K., Nudurupati, S., Garengo, P., & Turner, T. (2006). Dynamics of performance measurement and organisational culture. *International Journal of Operations Production Management*, 26(12), 1325-1350.
- Bonner, S. E., & Sprinkle, G. B. (2002). The effects of monetary incentives on effort and task performance: theories, evidence, and a framework for research. *Accounting, organizations society*, 27(4-5), 303-345.
- Bourne, M., Kennerley, M., & Franco-Santos, M. (2005). Managing through measures: a study of impact on performance. *Journal of manufacturing technology management*, 16(4), 373-395.
- Boyton, J., Ayscough, P., Kaveri, D., & Chiong, R. (2015). Suboptimal business intelligence implementations: understanding and addressing the problems. *Journal of Systems Information Technology*, 17(3), 307-320. doi:<http://dx.doi.org/10.1108/JSIT-03-2015-0023>
- Božič, K., & Dimovski, V. (2019). Business intelligence and analytics for value creation: The role of absorptive capacity. *International Journal of information management*, 46, 93-103. doi:<https://doi.org/10.1016/j.ijinfomgt.2018.11.020>
- Brands, K., & Holtzblatt, M. (2015). Business Analytics: Transforming the Role of Management Accountants. *Management Accounting Quarterly*, 16(3). doi:<http://www.imanet.org/resources-publications/management-accounting-quarterly>

- Breunig, K. J., Aas, T. H., & Hydle, K. M. (2014). Incentives and performance measures for open innovation practices. *Measuring Business Excellence*, 18(1), 45-54.
- Brinckmann, J., Grichnik, D., & Kapsa, D. (2010). Should entrepreneurs plan or just storm the castle? A meta-analysis on contextual factors impacting the business planning–performance relationship in small firms. *Journal of business Venturing*, 25(1), 24-40.
- Bronzo, M., de Resende, P. T. V., de Oliveira, M. P. V., McCormack, K. P., de Sousa, P. R., & Ferreira, R. L. (2013). Improving performance aligning business analytics with process orientation. *International Journal of information management*, 33(2), 300-307. doi:<http://dx.doi.org/10.1016/j.ijinfomgt.2012.11.011>
- Brudan, A. (2010). Rediscovering performance management: systems, learning and integration. *Measuring Business Excellence*, 14(1), 109-123.
- Byrd, T. A., & Davidson, N. W. (2003). Examining possible antecedents of IT impact on the supply chain and its effect on firm performance. *Information & Management*, 41(2), 243-255.
- Cantamessa, M., Gatteschi, V., Perboli, G., & Rosano, M. (2018). Startups' roads to failure. *Sustainability*, 10(7), 2346. doi:<https://doi.org/10.3390/su10072346>
- Cardinal, L. B., Kreutzer, M., & Miller, C. C. (2017). An aspirational view of organizational control research: Re-invigorating empirical work to better meet the challenges of 21st century organizations. *Academy of Management Annals*, 11(2), 559-592.
- Cardinal, L. B., Sitkin, S. B., & Long, C. P. (2004). Balancing and rebalancing in the creation and evolution of organizational control. *Organization science*, 15(4), 411-431.
- Cardinal, L. B., Sitkin, S. B., Long, C. P., & Miller, C. C. (2018). The genesis of control configurations during organizational founding. In *Organization Design*: Emerald Publishing Limited.
- Cardoni, A., Tompson, G. H. J., Rubino, M., & Taticchi, P. (2020). Measuring the impact of organizational complexity, planning and control on strategic alliances' performance. *Measuring Business Excellence*, 24(4), 531-551.
- Carraro, W. B. W. H., Meneses, R., & Brito, C. (2020). Combining categories of management control tools for high performance of start-ups. *Revista Brasileira de Gestão de Negócios*, 21, 861-878. doi:<http://dx.doi.org/10.7819/rbgn.v21i5.4022>
- Caseiro, N., & Coelho, A. (2019). The influence of Business Intelligence capacity, network learning and innovativeness on startups performance. *Journal of Innovation Knowledge*, 4(3), 139-145. doi:<https://doi.org/10.1016/j.jik.2018.03.009>
- Chae, B., & Olson, D. L. (2013). Business analytics for supply chain: A dynamic-capabilities framework. *International Journal of Information Technology & Decision Making*, 12(01), 9-26.
- Chapman, C. S., & Kihn, L.-A. (2009). Information system integration, enabling control and performance. *Accounting, Organizations and Society*, 34(2), 151-169.
- Chen, Chiang, R. H., & Storey, V. C. (2012). Business intelligence and analytics: From big data to big impact. *Mis Quarterly*, 36(4), 1165-1188.
- Chen, & Lin, Z. (2021). Business intelligence capabilities and firm performance: A study in China. *International Journal of information management*, 57, 102232.
- Chen, Wang, Y., Nevo, S., Jin, J., Wang, L., & Chow, W. S. (2014). IT capability and organizational performance: the roles of business process agility and environmental factors. *European Journal of Information Systems*, 23(3), 326-342. doi:<http://dx.doi.org/10.1057/ejis.2013.4>

- Chenhall. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(2-3), 127-168. doi:[https://doi.org/10.1016/S0361-3682\(01\)00027-7](https://doi.org/10.1016/S0361-3682(01)00027-7)
- Chenhall. (2006). Theorizing contingencies in management control systems research. *Handbooks of management accounting research*, 1, 163-205.
- Chenhall. (2012). Developing an organizational perspective to management accounting. *Journal of management accounting research*, 24(1), 65-76.
- Chenhall, & Moers, F. (2015). The role of innovation in the evolution of management accounting and its integration into management control. *Accounting, organizations society*, 47, 1-13. doi:<http://dx.doi.org/10.1016/j.aos.2015.10.002>
- Chou, T.-C., Weng, P.-D., & Wu, T.-C. (2011). IT-enabled management control systems transformations: Lessons learned from Savecom. *Journal of Information Technology Case and Application Research*, 13(2), 3-21.
- Chugh, R., & Grandhi, S. (2013). Why Business Intelligence?: Significance of Business Intelligence Tools and Integrating BI Governance with Corporate Governance. *International Journal of E-Entrepreneurship Innovation*, 4(2), 1-14. doi:<http://dx.doi.org/10.4018/ijeei.2013040101>
- Ciano, M. P., Dallasega, P., Orzes, G., & Rossi, T. (2021). One-to-one relationships between Industry 4.0 technologies and Lean Production techniques: a multiple case study. *International journal of production research*, 59(5), 1386-1410.
- Cohen, C. (2013). *Business intelligence: the effectiveness of strategic intelligence and its impact on the performance of organizations*: John Wiley & Sons.
- Colombus, L. (2014). Gartner's ERP Market Share Update Shows the Future of Cloud ERP Is Now. Retrieved January 18, 2016. In.
- Cooper, D. R., Schindler, P. S., & Sun, J. (2014). Business research methods. Business research methods. In: New York, NY: McGraw-Hill/Irwin.
- Covin, J. G., & Wales, W. J. (2019). Crafting high-impact entrepreneurial orientation research: Some suggested guidelines. *Entrepreneurship theory practice*, 43(1), 3-18.
- Crespo, N. F., Rodrigues, R., Samagaio, A., & Silva, G. M. (2019). The adoption of management control systems by start-ups: Internal factors and context as determinants. *Journal of business research*, 101, 875-884. doi:<https://doi.org/10.1016/j.jbusres.2018.11.020>
- Cuguero-Escofet, N., & Rosanas, J. M. (2013). The just design and use of management control systems as requirements for goal congruence. *Management Accounting Research*, 24(1), 23-40.
- Davenport, Harris, J. G., & Morison, R. (2010). *Analytics at work: Smarter decisions, better results*: Harvard Business Press.
- Davern, M. J., & Kauffman, R. (2000). Discovering potential and realizing value from information technology investments. *Journal of Management Information Systems*, 16(4), 121-143.
- Davila. (2005). An exploratory study on the emergence of management control systems: formalizing human resources in small growing firms. *Accounting, Organizations and Society*, 30(3), 223-248.

- Davila, & Foster, G. (2005). Management accounting systems adoption decisions: evidence and performance implications from early-stage/startup companies. *The Accounting Review*, 80(4), 1039-1068. doi:<https://doi.org/10.2308/accr.2005.80.4.1039>
- Davila, & Foster, G. (2007). Management control systems in early-stage startup companies. *The Accounting Review*, 82(4), 907-937. doi:<https://doi.org/10.2308/accr.2007.82.4.907>
- Davila, Foster, G., & Jia, N. (2015). The valuation of management control systems in start-up companies: international field-based evidence. *European Accounting Review*, 24(2), 207-239. doi:<http://dx.doi.org/10.1080/09638180.2014.965720>
- Davila, Foster, G., & Oyon, D. (2009). Accounting and control, entrepreneurship and innovation: Venturing into new research opportunities. *European Accounting Review*, 18(2), 281-311. doi:<http://dx.doi.org/10.1080/09638180902731455>
- De Toni, A., & Tonchia, S. (2001). Performance measurement systems-models, characteristics and measures. *International journal of operations & production management*, 21(1/2), 46-70.
- Delmar, F., McKelvie, A., & Wennberg, K. (2013). Untangling the relationships among growth, profitability and survival in new firms. *Technovation*, 33(8-9), 276-291.
- Ditillo, A. (2004). Dealing with uncertainty in knowledge-intensive firms: the role of management control systems as knowledge integration mechanisms. *Accounting, Organizations and Society*, 29(3-4), 401-421.
- Donaldson, L. (2001). *The contingency theory of organizations*: Sage.
- Drazin, R., & Van de Ven, A. H. (1985). Alternative forms of fit in contingency theory. *Administrative science quarterly*, 30(4), 514-539.
- Dyczkowska, T., & Dyczkowska, J. (2018). Management control for start-up companies—fragmented efforts or a unified framework? *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*(515). doi:<http://dx.doi.org/10.15611/pn.2018.515.06>
- Einhorn, S., Heinicke, X., & Guenther, T. W. (2021). Management control packages in family businesses: a configurational approach. *Journal of Business Economics*, 91(4), 433-478. doi:<https://doi.org/10.1007/s11573-020-01008-7>
- Elbashir, M. Z., Collier, P. A., & Davern, M. J. (2008). Measuring the effects of business intelligence systems: The relationship between business process and organizational performance. *International Journal of Accounting Information Systems*, 9(3), 135-153.
- Elbashir, M. Z., Collier, P. A., & Sutton, S. G. (2011). The role of organizational absorptive capacity in strategic use of business intelligence to support integrated management control systems. *The Accounting Review*, 86(1), 155-184. doi:<http://dx.doi.org/10.2308/accr.00000010>
- Elbashir, M. Z., Collier, P. A., Sutton, S. G., Davern, M. J., & Leech, S. A. (2013). Enhancing the business value of business intelligence: The role of shared knowledge and assimilation. *Journal of information systems*, 27(2), 87-105. doi:<http://dx.doi.org/10.2308/isys-50563>
- Elbashir, M. Z., Sutton, S. G., Arnold, V., & Collier, P. A. (2021). Leveraging business intelligence systems to enhance management control and business process performance in the public sector. *Meditari Accountancy Research*, 30(4), 914-940.
- Elbashir, M. Z., Sutton, S. G., Mahama, H., & Arnold, V. (2021). Unravelling the integrated information systems and management control paradox: enhancing dynamic capability

- through business intelligence. *Accounting Finance and the Small Firm*, Routledge, London, 61, 1775-1814. doi:<http://dx.doi.org/10.1111/acfi.12644>
- Eldridge, S., van Iwaarden, J., van der Wiele, T., & Williams, R. (2014). Management control systems for business processes in uncertain environments. *International Journal of Quality & Reliability Management*, 31(1), 66-81. doi:<http://dx.doi.org/10.1108/IJQRM-03-2012-0040>
- Emmanuel, C., Otley, D., & Merchant, K. (1990). Accounting for organizational control. In *Accounting for Management Control* (pp. 3-37): Springer.
- Erkens, D. H., & Van der Stede, W. A. (2015). Strategy and control: Findings from a set-theoretical analysis of high-performance manufacturing firms. *Marshall School of Business Working Paper No. ACC, 3*.
- Esswein, M., & Chamoni, P. (2018). Business Analytics in Finance Department—A Literature Review. *Muticonferenz Wirtschaftsinformatik, Luneburg*, 35-46.
- Everitt, B., Landau, S., Leese, M., & Stahl, D. (2011). Cluster analysis, Wiley. Chichester, UK.
- Fisher. (1995). Contingency-based research on management control systems: categorization by level of complexity. *Journal of accounting literature*, 14, 24-53.
- Fisher. (1998). Contingency theory, management control systems and firm outcomes: past results and future directions. *Behavioral research in accounting*, 10, 47-64. doi:<https://www.proquest.com/docview/1328062785?pq-origsite=gscholar&fromopenview=true>
- Fiss, P. C. (2011). Building better causal theories: A fuzzy set approach to typologies in organization research. *Academy of management journal*, 54(2), 393-420.
- Flamholtz, E. G., Das, T., & Tsui, A. S. (1985). Toward an integrative framework of organizational control. *Accounting, Organizations and Society*, 10(1), 35-50.
- Flamholtz, E. G., & Randle, Y. (2012). *Growing pains: Transitioning from an entrepreneurship to a professionally managed firm*: John Wiley & Sons.
- Forsgren, N., & Sabherwal, R. (2015). Business intelligence system use as levers of control and organizational capabilities: Effects on internal and competitive benefits. Available at SSRN 2687710. doi:<https://dx.doi.org/10.2139/ssrn.2687710>
- Franco, M., & Bourne, M. (2003). Factors that play a role in “managing through measures”. *Management Decision*, 41(8), 698-710. doi:<http://dx.doi.org/10.1108/00251740310496215>
- Frare, A. B., da Cruz, A. P. C., Lavarda, C. E. F., & Akroyd, C. (2021). Packages of management control systems, entrepreneurial orientation, and performance in Brazilian startups. *Journal of Accounting Organizational Change*, 18(5), 643-665. doi:<https://doi.org/10.1108/JAOC-04-2021-0052>
- Fu, W., Wang, Q., & Zhao, X. (2017). The influence of platform service innovation on value co-creation activities and the network effect. *Journal of Service Management*, 28(2), 348-388.
- Fuchs, D., & Fuchs, L. S. (2006). Introduction to response to intervention: What, why, and how valid is it? *Reading research quarterly*, 41(1), 93-99.
- Garengo, P., & Bititci, U. (2007). Towards a contingency approach to performance measurement: an empirical study in Scottish SMEs. *International journal of operations & production management*, 27(8), 802-825. doi:<http://dx.doi.org/10.1108/01443570710763787>

- Garonne, C., & Davidsson, P. (2016). An exploration of the phenomenon of business planning in nascent and young firms. In *Models of start-up thinking and action: Theoretical, empirical and pedagogical approaches* (Vol. 18, pp. 213-236): Emerald Group Publishing Limited.
- Gärtner, S. O., & Tran, S. A. (2021). *Management Control Systems and innovation processes in Norwegian SMEs*. University of Agder,
- Gebauer, J., & Schober, F. (2006). Information system flexibility and the cost efficiency of business processes. *Journal of the association for information systems*, 7(3), 122-147.
- Gerdin, J. (2005). Management accounting system design in manufacturing departments: an empirical investigation using a multiple contingencies approach. *Accounting, Organizations and Society*, 30(2), 99-126. doi:<http://dx.doi.org/10.1016/j.aos.2003.11.003>
- Ghozali. (2017). *Model Persamaan Struktural: Konsep dan Aplikasi dengan Program AMOS Ver. 24* Badan Penerbit Universitas Diponegoro Semarang.
- Ghozali. (2018). Aplikasi analisis multivariate dengan program IBM SPSS 25.
- Ghozali, & Latan, H. (2015). *Partial least squares konsep, teknik dan aplikasi menggunakan program smartpls 3.0 untuk penelitian empiris*. Semarang: Badan Penerbit UNDIP.
- Giardino, C., Bajwa, S. S., Wang, X., & Abrahamsson, P. (2015). *Key challenges in early-stage software startups*. Paper presented at the International Conference on Agile Software Development, Helsinki, Finland.
- Gomez-Conde, J., Lopez-Valeiras, E., Malagueño, R., & Gonzalez-Castro, R. (2021). Management control systems and innovation strategies in business-incubated startups. *Accounting Business Research*, 1-27. doi:<https://doi.org/10.1080/00014788.2021.1986365>
- Gomez-Conde, J., Lunkes, R. J., & Rosa, F. S. (2019). Environmental innovation practices and operational performance: The joint effects of management accounting and control systems and environmental training. *Accounting, Auditing Accountability Journal*, 32(5), 1325-1357. doi:<http://dx.doi.org/10.1108/AAAJ-01-2018-3327>
- Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems, perceived environmental uncertainty and organization structure: an empirical investigation. *Accounting, Organizations and Society*, 9(1), 33-47.
- Govindarajan, V., & Anthony, R. N. (1998). *Management control systems*: Irwin McGraw-Hill.
- Grabner, I., & Moers, F. (2013). Management control as a system or a package? Conceptual and empirical issues. *Accounting, Organizations and Society*, 38(6-7), 407-419.
- Granlund, M. (2011). Extending AIS research to management accounting and control issues: A research note. *International Journal of Accounting Information Systems*, 12(1), 3-19.
- Granlund, M., & Taipaleenmaki, J. (2005). Management control and controllership in new economy firms—a life cycle perspective. *Management Accounting Research*, 16(1), 21-57.
- Greiner, L. E. (1998). Evolution and revolution as organizations grow. *Harvard business review*, 76(3), 55-64.

- Grigorescu, A., Baiasu, D., & Chitescu, R. I. (2020). Business Intelligence, the New Managerial Tool: Opportunities and Limits. *Ovidius University Annals, Economic Sciences Series*, 20(1), 651-657.
- Guha, S., Kettinger, W. J., & Teng, J. T. (1993). Business process reengineering: building a comprehensive methodology. *Information systems management*, 10(3), 13-22.
- Guo, B., Paraskevopoulou, E., & Santamaria Sanchez, L. (2019). Disentangling the role of management control systems for product and process innovation in different contexts. *European Accounting Review*, 28(4), 681-712.
- Hair, Black, W., Babin, B., & Anderson, R. (2019). *Dependence techniques–Metric outcomes*. Hampshire: Cengage Learning EMEA.
- Hair, Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2010). *Multivariate Data Analysis, 7th Edition* Pearson Education, Inc, Upper Saddle River, NJ.
- Hamid, S. R., & Anwar, S. (2019). Structural Equation Modeling (SEM) Berbasis Varian. In: PT Inkubator Penulis Indonesia.
- Hanafi, M. F. B. (2022). *Exploring Success Factors for Business Intelligence System (BIS) Implementation Readiness: A Study on Malaysia Banking Sector*. Universiti Tun Abdul Razak,
- Harmon, P. (2010). The scope and evolution of business process management. In *Handbook on business process management 1* (pp. 37-81): Springer.
- Hartono, J. J. Y. U. S. Y. (2011). *Konsep dan aplikasi structural equation modeling berbasis varian dalam penelitian bisnis* (Vol. 55). Yogyakarta: : Upp Stim Ykpn.
- Haustein, E., Luther, R., & Schuster, P. (2014). Management control systems in innovation companies: A literature based framework. *Journal of management control*, 24(4), 343-382.
- Haynes, P. (2014). Combining the strengths of qualitative comparative analysis with cluster analysis for comparative public policy research: With reference to the policy of economic convergence in the euro currency area. *International Journal of Public Administration*, 37(9), 581-590.
- Heinicke, A., Guenther, T. W., & Widener, S. K. (2016). An examination of the relationship between the extent of a flexible culture and the levers of control system: The key role of beliefs control. *Management Accounting Research*, 33, 25-41.
- Henri. (2004). Performance measurement and organizational effectiveness: Bridging the gap. *Managerial finance*, 30(6), 93-123.
- Henri. (2008). Taxonomy of performance measurement systems. In *Advances in management accounting* (Vol. 17, pp. 247-288): Emerald Group Publishing Limited.
- Henseler, J. (2018). Partial least squares path modeling: Quo vadis? *Quality Quantity*, 52(1), 1-8.
- Hernaus, T., Bach, M. P., & Vukšić, V. B. (2012). Influence of strategic approach to BPM on financial and non-financial performance. *Baltic Journal of Management*, 7(4), 376-396.
- Honig, B., & Hopp, C. (2016). New venture planning and lean start-up activities: A longitudinal empirical study of entrepreneurial success, founder preferences and venture context. In *Models of start-up thinking and action: Theoretical, empirical and pedagogical approaches* (Vol. 18, pp. 75-108): Emerald Group Publishing Limited.

- Hoque, Z., & James, W. (2000). Linking balanced scorecard measures to size and market factors: impact on organizational performance. *Journal of management accounting research*, 12(1), 1-17. doi:<https://doi.org/10.2308/jmar.2000.12.1.1>
- Hotho, J. J. (2014). From typology to taxonomy: A configurational analysis of national business systems and their explanatory power. *Organization Studies*, 35(5), 671-702.
- Hudson, M., Lean, J., & Smart, P. A. (2001). Improving control through effective performance measurement in SMEs. *Production planning & control*, 12(8), 804-813.
- Indriantoro, N., & Supomo, B. (1999). *Metodologi penelitian dan bisnis*. Yogyakarta BPFE Yogyakarta.
- Isik, O., Jones, M. C., & Sidorova, A. (2011). Business intelligence (BI) success and the role of BI capabilities. *Intelligent systems in accounting, finance and management*, 18(4), 161-176. doi:<https://doi.org/10.1002/isaf.329>
- Jacobson, F. (2016). Business Intelligence Use as Levers of Control and Enabling or Coercive Control. *Accounting Research*, 21(2), 271-301. doi:<http://hdl.handle.net/2077/47509>
- Jamal, M. N., Tayles, M., & Grant, D. (2020). Investigating the relationship between supply chain management and management accounting practices. *Journal of Supply Chain Management: Research and Practice*, 13(2), 1-22.
- Jankala, S. (2005, 18-20 May 2005). *The Use of Management Control Systems (MCS) Information in the Small Business Sector and the Relationship between MCS, Strategy and Performance*. Paper presented at the 28th Annual Congress of the European Accounting Association, Gothenburg, Sweden.
- Johansson, T., & Siverbo, S. (2011). Governing cooperation hazards of outsourced municipal low contractibility transactions: An exploratory configuration approach. *Management Accounting Research*, 22(4), 292-312.
- Kalyanasundaram, G. (2018). Why do startups fail? A case study based empirical analysis in Bangalore. *Asian Journal of Innovation and Policy*, 7(1), 79-102. doi:<https://doi.org/10.7545/ajip.2018.7.1.079>
- Karmeni, K., De La Villarmois, O., & Beldi, A. (2018). Impact of control on innovation: the case of franchising. *Management Decision*.
- Kennedy, F. A., & Widener, S. K. (2019). Socialization mechanisms and goal congruence. *Accounting, organizations society*, 76, 32-49.
- Kennerley, M., & Neely, A. (2003). Measuring performance in a changing business environment. *International journal of operations and production management*, 23(2), 213-229.
- Kerschenbauer, J., Mühlburger, H., & Grasser, D. (2015). *Management Control Systems in Post-Incubation of High-Technology Start-ups: Determination of relevance and design of a future study*. Paper presented at the Proceedings of the 24th IAMOT Conference.
- Ketchen, D. J., & Shook, C. L. (1996). The application of cluster analysis in strategic management research: an analysis and critique. *Strategic Management Journal*, 17(6), 441-458.
- Khelil, N. (2016). The many faces of entrepreneurial failure: Insights from an empirical taxonomy. *Journal of business Venturing*, 31(1), 72-94. doi:<http://dx.doi.org/10.1016/j.jbusvent.2015.08.001>

- Kherrazi, S. (2020). Management control of collaborative innovation: design and structuring mode. *European Journal of Innovation Management*. doi:<http://dx.doi.org/10.1108/EJIM-05-2019-0110>
- Kim, G., Shin, B., Kim, K. K., & Lee, H. G. (2011). IT capabilities, process-oriented dynamic capabilities, and firm financial performance. *Journal of the association for information systems*, 12(7), 487-517. doi:<http://dx.doi.org/10.17705/1jais.00270>
- Kompas. (2021). Sebanyak 90 Persen Startup Berakhir dengan Kegagalan. *Kompas*. <https://www.kompas.id/baca/desk/2021/07/17/sebanyak-90-persen-startup-berakhir-dengan-kegagalan>.
- Krause, T. A., & Swiatczak, M. D. (2020). In control we trust!? Exploring formal control configurations for municipally owned corporations. *Journal of Public Budgeting, Accounting Financial Management*, 33(3), 314-342.
- Kreutzer, M., Cardinal, L. B., Walter, J., & Lechner, C. (2016). Formal and informal control as complement or substitute? The role of the task environment. *Strategy Science*, 1(4), 235-255.
- Kreutzer, M., Walter, J., & Cardinal, L. B. (2015). Organizational control as antidote to politics in the pursuit of strategic initiatives. *Strategic Management Journal*, 36(9), 1317-1337.
- Krishna, A., Agrawal, A., & Choudhary, A. (2016). *Predicting the outcome of startups: less failure, more success*. Paper presented at the 2016 IEEE 16th International Conference on Data Mining Workshops (ICDMW).
- Kristensen, T. B., & Nielsen, H. (2020). Configuring a profile-deviation-analysis to statistical test complementarity effects from balanced management control systems in a configurational fit approach. *Journal of management control*, 30(4), 439-475.
- KumparanBisnis. (2022). Ramai-ramai Startup PHK Pekerja, Investor Cari Aset Lebih Aman. *KumparanBisnis*. <https://kumparan.com/kumparanbisnis/ramai-ramai-startup-phk-pekerja-investor-cari-aset-lebih-aman-1y8wKYNGTpo/1>.
- Kushary, D. (2000). Bootstrap methods and their application. In: Taylor & Francis.
- Laikko, J. (2021). *EFFECTS OF BUSINESS INTELLIGENCE ON THE MANAGEMENT ACCOUNTING FUNCTION*. (Degree Programme in Business Studies), Tampere University,
- Laitinen, E. K., Lämsiluoto, A., & Salonen, S. (2016). Interactive budgeting, product innovation, and firm performance: empirical evidence from Finnish firms. *Journal of management control*, 27(4), 293-322.
- LeBrasseur, R., & Zinger, J. T. (2005). Start-up survival and management capability: a longitudinal study of micro-enterprises. *Journal of Small Business & Entrepreneurship*, 18(4), 409-422.
- Lee, & Cobia, S. R. (2013). Management accounting systems support start-up business growth. *Management Accounting Quarterly*, 14(3), 1-17.
- Lee, Park, G., Yoon, B., & Park, J. (2010). Open innovation in SMEs—An intermediated network model. *Research policy*, 39(2), 290-300.
- Lee, & Widener, S. K. (2013). Culture and management control systems in today's high-performing firms. *Management Accounting Quarterly*.
- Lee, & Widener, S. K. (2016). The performance effects of using business intelligence systems for exploitation and exploration learning. *Journal of information systems*, 30(3), 1-31. doi:<https://doi.org/10.2308/isys-51298>

- Li, Y., Li*, L., Liu, Y., & Wang, L. (2005). Linking management control system with product development and process decisions to cope with environment complexity. *International journal of production research*, 43(12), 2577-2591.
- Lill, P., Wald, A., & Munck, J. C. (2020). In the field of tension between creativity and efficiency: a systematic literature review of management control systems for innovation activities. *European Journal of Innovation Management*. doi:<http://dx.doi.org/10.1108/EJIM-11-2019-0329>
- Lin, Y.-H., Chen, C.-J., & Lin, B.-W. (2017). The influence of strategic control and operational control on new venture performance. *Management Decision*, 55(5), 1042-1064. doi:<http://dx.doi.org/10.1108/MD-07-2015-0324>
- Long, C. P., Burton, R. M., & Cardinal, L. B. (2002). Three controls are better than one: A computational model of complex control systems. *Computational & Mathematical Organization Theory*, 8(3), 197-220.
- Long, C. P., Sitkin, S. B., Cardinal, L. B., & Burton, R. M. (2015). How controls influence organizational information processing: insights from a computational modeling investigation. *Computational and Mathematical Organization Theory*, 21(4), 406-436.
- Lonnqvist, A. (2004). *Measurement of intangible success factors: case studies on the design, implementation and use of measures*: Tampere University of Technology.
- Lopez-Valeiras, E., Gonzalez-Sanchez, M. B., & Gomez-Conde, J. (2016). The effects of the interactive use of management control systems on process and organizational innovation. *Review of Managerial Science*, 10(3), 487-510.
- Lövstål, E., & Jontoft, A.-M. (2017). Tensions at the intersection of management control and innovation: a literature review. *Journal of management control*, 28(1), 41-79. doi:<http://dx.doi.org/10.1007/s00187-016-0244-3>
- Lueg, R., Malinauskaite, L., & Marinova, I. (2014). The vital role of business processes for a business model: the case of a startup company. *Problems and Perspectives in Management*, 12(4), 213-220.
- Lueg, R., & Radlach, R. (2016). Managing sustainable development with management control systems: A literature review. *European Management Journal*, 34(2), 158-171.
- Luft, J., & Shields, M. D. (2003). Mapping management accounting: graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society*, 28(2-3), 169-249. doi:[https://doi.org/10.1016/S0361-3682\(02\)00026-0](https://doi.org/10.1016/S0361-3682(02)00026-0)
- Malmi, T., & Brown, D. A. (2008). Management control systems as a package—Opportunities, challenges and research directions. *Management Accounting Research*, 19(4), 287-300. doi:<http://dx.doi.org/10.1016/j.mar.2008.09.003>
- Manyika, J., Chui, M., Brown, B., Bughin, J., Dobbs, R., Roxburgh, C., & Hung Byers, A. (2011). *Big data: The next frontier for innovation, competition, and productivity*: McKinsey Global Institute.
- Martinez, V., Radnor, Z., Radnor, Z. J., & Barnes, D. (2007). Historical analysis of performance measurement and management in operations management. *International Journal of Productivity and Performance Management*, 56(5/6), 384-396.
- Marx, F., Lahrman, G., Mayer, J. H., & Winter, R. (2011). Aligning management controls and information systems: contingent organisational design of business intelligence

- application architectures. *International Journal of Organisational Design and Engineering*, 1(3), 209-228. doi:<https://doi.org/10.1504/IJODE.2011.041162>
- Matei, G. (2011). SOA and BPM, a Partnership for Successful Organizations. *Informatica Economica*, 15(4).
- McAfee, A., Brynjolfsson, E., Davenport, T. H., Patil, D., & Barton, D. (2012). Big data: the management revolution. *Harvard business review*, 90(10), 60-68.
- Merchant, K. A., & Van der Stede, W. A. (2007). *Management control systems: performance measurement, evaluation and incentives*: Pearson Education.
- Metin, U. J. E. A. R. (2021). The Role of Business Analytics in Transforming Management Accounting Information into Cost Performance. *Ege Academic Review*, 21(4), 373-389.
- Meyers, L. S., Gamst, G. C., & Guarino, A. (2013). *Performing data analysis using IBM SPSS*: John Wiley & Sons.
- MIKTI. (2018). *Mapping & Database Startup Indonesia 2018*. Retrieved from
- MIKTI. (2021). *Mapping & Database Startup Indonesia 2021*.
- Milgrom, P., & Roberts, J. (1995). Complementarities and fit strategy, structure, and organizational change in manufacturing. *Journal of accounting economics*, 19(2-3), 179-208.
- Mintzberg, H. (1989). *Mintzberg on management: Inside our strange world of organizations*: Simon and Schuster.
- Moller, K. (2006). Role of competences in creating customer value: A value-creation logic approach. *Industrial marketing management*, 35(8), 913-924.
- Moore, K., & Duncan, K. (1989). A reconciliation of market competition, decentralization, size, and financial performance results: An extension testing moderating effects. *Human Relations*, 42(1), 67-80.
- Moore, K., & Yuen, S. (2001). Management accounting systems and organizational configuration: a life-cycle perspective. *Accounting, Organizations and Society*, 26(4-5), 351-389.
- Moss, L. T., & Atre, S. (2003). *Business intelligence roadmap: the complete project lifecycle for decision-support applications*: Addison-Wesley Professional.
- Mukhopadhyay, T., & Kekre, S. (2002). Strategic and operational benefits of electronic integration in B2B procurement processes. *Management science*, 48(10), 1301-1313.
- Mundy, J. (2010). Creating dynamic tensions through a balanced use of management control systems. *Accounting, Organizations and Society*, 35(5), 499-523.
- Nadarajah, D., & Kadir, S. L. S. A. (2016). Measuring Business Process Management using business process orientation and process improvement initiatives. *Business process management journal*, 22(6).
- Nartey, E., Aboagye-Otchere, F. K., & Simpson, S. N. Y. (2020). The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana. *Journal of Accounting in Emerging Economies*, 10(2), 207-241. doi:<http://dx.doi.org/10.1108/JAEE-10-2018-0111>
- Neely, A., Gregory, M., & Platts, K. (2005). Performance measurement system design: A literature review and research agenda. *International journal of operations and production management*, 25(12), 1228-1263.
- Nielsen. (2015). The impact of business analytics on management accounting. Available at SSRN 2616363. doi:<https://dx.doi.org/10.2139/ssrn.2616363>

- Nielsen. (2018). Reflections on the applicability of business analytics for management accounting—and future perspectives for the accountant. *Journal of Accounting Organizational Change*. doi:<https://doi.org/10.1108/JAOC-11-2014-0056>
- Nielsen, Nielsen, E. H., Jacobsen, A., & Pedersen, L. B. (2014). Management accounting and business analytics. *Dan. J. Manag. Bus*, 78(3-4), 31-44.
- Ning, Y. (2017). Combining formal controls and trust to improve dwelling fit-out project performance: A configurational analysis. *International Journal of Project Management*, 35(7), 1238-1252.
- Nuseir, M. T. (2021). Designing business intelligence (BI) for production, distribution and customer services: a case study of a UAE-based organization. *Business process management journal*, 27(4), 1275-1295.
- Nuwangi, S. M., Sedera, D., & Srivastava, S. C. (2019). *Conceptualizing Control Configurations: A Control Theory Perspective on Outsourced Information Systems Development*. Paper presented at the Australasian Conference on Information Systems, Perth Western Australia.
- O'Brien, J. A., & Marakas, G. (2011). Developing business/IT solutions. *Management Information Systems*, 488489, 74-89.
- Okvist, A., & Pavlovic, A. (2018). *Management Control Systems and their Connection to Exceptional Growth: an internal perspective*. Uppsala University,
- Olszak, C. M., & Ziemia, E. (2012). Critical success factors for implementing business intelligence systems in small and medium enterprises on the example of upper Silesia, Poland. *Interdisciplinary Journal of Information, Knowledge, and Management*, 7(2), 129-150. doi:<http://www.informingscience.us/icarus/journals/ijikm>
- Öndas, V. (2021). *A Study on High-tech Startup Failure: Antecedents, Outcome and Context*. (Master's Degree in Entrepreneurship and Business Competence),
- Otley. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society*, 5(4), 413-428. doi:https://doi.org/10.1007/978-1-4899-7138-8_5
- Otley. (1999). Performance management: a framework for management control systems research. *Management Accounting Research*, 10(4), 363-382. doi:<https://doi.org/10.1006/mare.1999.0115>
- Otley. (2016). The contingency theory of management accounting and control: 1980–2014. *Management Accounting Research*, 31, 45-62. doi:<http://dx.doi.org/10.1016/j.mar.2016.02.001>
- Owusu, A. (2019). Examining the moderating effects of time-since-adoption on the nexus between business intelligence systems and organisational performance: The Ghanaian banks perspectives. *International Journal of Technology Diffusion*, 10(3), 49-68. doi:<https://orcid.org/0000-0001-7789-5162>
- Panagacos, T. (2012). *The Ultimate Guide to Business Process Management: Everything You Need to Know and how to Apply it to Your Organization*: Amazon.
- Pärl, Ü. (2014). The role of dialogue between executives and ground-level employees mediated by MACS. *Baltic Journal of Management*, 9(2), 189-212.
- Pavlatos, O. (2021). Drivers of management control systems in tourism start-ups firms. *International Journal of Hospitality Management*, 92, 102746.

- Pereira, C. L. (2018). *A package of controls for traditional budgeting replacement and organizational alignment: a case study of Corticeira Amorim*. (Master), Catholic University of Portugal,
- Peters, M. D., Wieder, B., Sutton, S. G., & Wakefield, J. (2016). Business intelligence systems use in performance measurement capabilities: Implications for enhanced competitive advantage. *International Journal of Accounting Information Systems*, 21, 1-17. doi:<http://dx.doi.org/10.1016/j.accinf.2016.03.001>
- Pirttimäki, V., Lonnqvist, A., & Karjaluoto, A. (2006). Measurement of business intelligence in a Finnish telecommunications company. *The Electronic Journal of Knowledge Management*, 4(1), 83-90.
- Pisoni, A., Aversa, E., & Onetti, A. (2021). The Role of Failure in the Entrepreneurial Process: A Systematic Literature Review. *International Journal of Business and Management*, 16(1), 53-67. doi:<https://doi.org/10.5539/ijbm.v16n1p53>
- Plaišić, J., Stefanović, N., & Gaborović, A. (2021). *Enterprise Business Intelligence Approach with Cloud-Based Analytics*. Paper presented at the E-business technologies conference proceedings.
- Ploss, R. (2018). *Management Control Systems in Startups: Performance Impact, Configurations of Control, and Stakeholders' Influence*. University of St. Gallen,
- Popovic, A., Hackney, R., Coelho, P. S., & Jaklic, J. (2012). Towards business intelligence systems success: Effects of maturity and culture on analytical decision making. *Decision Support Systems*, 54(1), 729-739. doi:<http://dx.doi.org/10.1016/j.dss.2012.08.017>
- Porter, M. E. (1991). Towards a dynamic theory of strategy. *Strategic Management Journal*, 12(S2), 95-117.
- Posch, A., & Garaus, C. (2020). Boon or curse? A contingent view on the relationship between strategic planning and organizational ambidexterity. *Long range planning*, 53(6), 101878.
- Quintero, J. M. M., Vázquez, A. M., & Almazán, D. A. (2015). Enterprise technology in support for accounting information systems. an innovation and productivity approach. *JISTEM-Journal of Information Systems and Technology Management*, 12(1), 29-44.
- Rai, A., Patnayakuni, R., & Seth, N. (2006). Firm performance impacts of digitally enabled supply chain integration capabilities. *Mis Quarterly*, 225-246. doi:<https://doi.org/10.2307/25148729>
- Ranganathan, C., Dhaliwal, J. S., & Teo, T. S. (2004). Assimilation and diffusion of web technologies in supply-chain management: an examination of key drivers and performance impacts. *International Journal of Electronic Commerce*, 9(1), 127-161.
- Rauhamaa, J. (2014). *Business intelligence and management control*. Turun Yliopisto University of Turku,
- Ray, G., Barney, J. B., & Muhanna, W. A. (2004). Capabilities, business processes, and competitive advantage: choosing the dependent variable in empirical tests of the resource-based view. *Strategic Management Journal*, 25(1), 23-37.
- Ray, G., Muhanna, W. A., & Barney, J. B. (2005). Information technology and the performance of the customer service process: A resource-based analysis. *Mis Quarterly*, 625-652.

- Redman, T. (1996). Improve data quality for competitive advantage. *Quality Control Applied Statistics*, 41, 49-52.
- Reid, G. C., & Smith, J. A. (2000). What makes a new business start-up successful? *Small Business Economics*, 14(3), 165-182. doi:<https://doi.org/10.1023/A:1008168226739>
- Rencher, A. C., & Christensen, W. (2002). *Methods of multivariate analysis*. a john wiley & sons. Inc. Publication, 727.
- Richards, G., Yeoh, W., Chong, A. Y. L., & Popovic, A. (2019). Business intelligence effectiveness and corporate performance management: an empirical analysis. *Journal of computer information systems*, 59(2), 188-196. doi:<http://dx.doi.org/10.1080/08874417.2017.1334244>
- Rieg, R. (2018). Tasks, interaction and role perception of management accountants: evidence from Germany. *Journal of management control*, 29(2), 183-220.
- Rikhardsson, P., Rohde, C., Christensen, L., & Batt, C. E. (2021). Management controls and crisis: evidence from the banking sector. *Accounting, Auditing Accountability Journal*, 34(4), 757-785.
- Rikhardsson, P., & Yigitbasioglu, O. (2017). *Business Intelligence in management accounting research: current status and future focus*. Paper presented at the 40th Annual Congress European Accounting Association.
- Rikhardsson, P., & Yigitbasioglu, O. (2018). Business intelligence & analytics in management accounting research: Status and future focus. *International Journal of Accounting Information Systems*, 29, 37-58.
- Ripsas, S., & Hentschel, B. (2015). European Startup Monitor–Country Report Germany 2015. In: Rep.
- Rompho, N. (2018). Operational performance measures for startups. *Measuring Business Excellence*, 22(1), 31-41. doi:<http://dx.doi.org/10.1108/MBE-06-2017-0028>
- Rud, O. P. (2009). *Business intelligence success factors: tools for aligning your business in the global economy* (Vol. 18): John Wiley & Sons.
- Samagaio, A., Crespo, N. F., & Rodrigues, R. (2018). Management control systems in high-tech start-ups: An empirical investigation. *Journal of business research*, 89, 351-360. doi:<https://doi.org/10.1016/j.jbusres.2017.12.028>
- Sandino, T. (2007). Introducing the first management control systems: evidence from the retail sector. *The Accounting Review*, 82(1), 265-293.
- Sarstedt, M., & Mooi, E. (2014). *A concise guide to market research* (Vol. 12).
- Saunila, M. (2016). Performance measurement approach for innovation capability in SMEs. *International Journal of Productivity and Performance Management*, 65(2), 162-176. doi:<http://dx.doi.org/10.1108/IJPPM-08-2014-0123>
- Saunila, M. (2017). Understanding innovation performance measurement in SMEs. *Measuring Business Excellence*, 21(1), 1-16.
- Saunila, M., & Ukko, J. (2013). Facilitating innovation capability through performance measurement: A study of Finnish SMEs. *Management Research Review*, 36(10), 991-1010. doi:<http://dx.doi.org/10.1108/MRR-11-2011-0252>
- Seal, W. (2001). Management accounting and the challenge of strategic focus. *Management Accounting Research*, 12(4), 487-506.
- Sekaran, U. (2010). *Research Methods for Business: A Skill-Building Approach*. 3rd Edition. John Wiley and Sons, Inc.

- Seufert, A., & Schiefer, J. (2005). *Enhanced business intelligence-supporting business processes with real-time business analytics*. Paper presented at the 16th International Workshop on Database and Expert Systems Applications (DEXA'05).
- Seynaeve, L. (2021). *MANAGEMENT CONTROL IN HIGH-GROWTH COMPANIES*. Universiteit Gent,
- Sharma, R., Mithas, S., & Kankanhalli, A. (2014). Transforming decision-making processes: a research agenda for understanding the impact of business analytics on organisations. *European Journal of Information Systems*, 23(4), 433-441.
- Sharma, R., & Yetton, P. (2003). The contingent effects of management support and task interdependence on successful information systems implementation. *Mis Quarterly*, 533-556.
- Sholihin, M., & Ratmono, D. (2013). *Analysis of SEM-PLS with WarpPLS 3.0 for nonlinear relations in social and business research*. Yogyakarta: Andi Publisher.
- Silva, Marques, K. C. M., Faia, V. d. S., & Lavarda, C. E. F. (2022). Influence of organizational configurations on startup performance. *Revista Contabilidade Finanças*, 33(90), 1-16. doi:<http://dx.doi.org/10.1590/1808-057x20211415.en>
- Silva, Silva, A., Ferraz Jr, N., Guelfi, A., Azevedo, M., Larieira, C., & Kofuji, S. (2021). Evaluation of a Business Intelligence Tool with Grey Forecasting Model in a Cloud Environment. *Journal of Information & Systems Management*, 11(4), 117-133.
- Simons, R. (1994). *Levers of control: How managers use innovative control systems to drive strategic renewal*: Harvard Business Press.
- Sircar, S., Turnbow, J. L., & Bordoloi, B. (2000). A framework for assessing the relationship between information technology investments and firm performance. *Journal of Management Information Systems*, 16(4), 69-97.
- Sisaye, S. (1998). An overview of the social and behavioral sciences approaches in management control research. *Behavioral research in accounting*, 10, 11-26.
- Sitkin, S. B., Long, C. P., & Cardinal, L. B. (2020). Assessing the control literature: Looking back and looking forward. *Annual review of organizational psychology organizational behavior*, 7, 339-368.
- Solaimani, S., & Bouwman, H. (2012). A framework for the alignment of business model and business processes: A generic model for trans-sector innovation. *Business process management journal*, 18(4), 655-679.
- Speckbacher, G., & Wentges, P. (2012). The impact of family control on the use of performance measures in strategic target setting and incentive compensation: A research note. *Management Accounting Research*, 23(1), 34-46.
- Spekle, R. F. (2001). Explaining management control structure variety: a transaction cost economics perspective. *Accounting, Organizations and Society*, 26(4-5), 419-441.
- Sponem, S., & Lambert, C. (2016). Exploring differences in budget characteristics, roles and satisfaction: A configurational approach. *Management Accounting Research*, 30, 47-61.
- Strauss, E. R., Nevries, P., & Weber, J. (2013). The development of MCS packages—balancing constituents' demands. *Journal of Accounting & Organizational Change*, 9(2), 155-187.
- Strehle, F., Katzy, B. R., & Davila, T. (2010). Learning capabilities and the growth of technology-based new ventures. *International Journal of Technology Management*, 52(1/2), 26-45.

- Strnadl, C. F. (2006). Aligning business and it: The process-driven architecture model. *Information systems management*, 23(4), 67-77.
- Subramani, M. (2004). How do suppliers benefit from information technology use in supply chain relationships? *Mis Quarterly*, 45-73.
- Sundin, H., Granlund, M., & Brown, D. A. (2010). Balancing multiple competing objectives with a balanced scorecard. *European Accounting Review*, 19(2), 203-246.
- Sutcliffe, K., Sitkin, S., & Browning, L. (2000). Tailoring process management to situational requirements. *The quality movement and organization theory*, 315-330.
- Szutowski, D. J. F. O. S. (2019). Management Control Systems and Innovation Process Efficiency. A Conceptual Model. *19(2)*, 160-175.
- Tambare, P., Meshram, C., Lee, C.-C., Ramteke, R. J., & Imoize, A. L. (2021). Performance measurement system and quality management in data-driven Industry 4.0: A review. *Sensors*, 22(1), 224.
- Tang, J., Pee, L. G., & Iijima, J. (2013). Investigating the effects of business process orientation on organizational innovation performance. *Information and Management*, 50(8), 650-660.
- Techinasia. (2022). 13 Unicorn Indonesia: Riwayat Pendanaan, Nilai Valuasi, dll. <https://id.techinasia.com/daftar-unicorn-indonesia-terlengkap>.
- Torres, R., Sidorova, A., & Jones, M. C. (2018). Enabling firm performance through business intelligence and analytics: A dynamic capabilities perspective. *Information & Management*, 55(7), 822-839. doi:<https://doi.org/10.1016/j.im.2018.03.010>
- Trigo, A., Belfo, F., & Estebanez, R. P. (2016). Accounting Information Systems: evolving towards a business process oriented accounting. *Procedia Computer Science*, 100, 987-994.
- Trkman, P. (2010). The critical success factors of business process management. *International Journal of information management*, 30(2), 125-134.
- van der Kolk, B., van Veen-Dirks, P. M., & Ter Bogt, H. J. (2020). How combinations of control elements create tensions and how these can be managed: An embedded case study. *Management Accounting Research*, 48, 100677. doi:<https://doi.org/10.1016/j.mar.2020.100677>
- Van der Stede, W. A., Young, S. M., & Chen, C. X. (2005). Assessing the quality of evidence in empirical management accounting research: The case of survey studies. *Accounting, organizations society*, 30(7-8), 655-684.
- Venkatraman, N. (1989). The concept of fit in strategy research: Toward verbal and statistical correspondence. *Academy of management review*, 14(3), 423-444.
- Vuksic, V. B., Bach, M. P., & Popovic, A. (2013). Supporting performance management with business process management and business intelligence: A case analysis of integration and orchestration. *International Journal of information management*, 33(4), 613-619. doi:<http://dx.doi.org/10.1016/j.ijinfomgt.2013.03.008>
- Wadehra, A. (2007). The ABCs of Master Data Management: Architecture, Business Case, and Customer. *Business Intelligence Journal*, 12(1), 33.
- Wahyuni, A. I., & Noviaristanti, S. (2022). Startup characteristics and the role of business incubators in Indonesia. *Indonesian Journal of Business and Entrepreneurship*, 8(2), 251-251.
- Ward, J. H. (1963). Hierarchical grouping to optimize an objective function. *Journal of the American statistical association*, 58(301), 236-244.

- Watson, H. J., & Wixom, B. H. (2007). The current state of business intelligence. *Computer*, 40(9), 96-99.
- Widener, S. K. (2007). An empirical analysis of the levers of control framework. *Accounting, Organizations and Society*, 32(7-8), 757-788.
- Wieder, B., & Ossimitz, M.-L. (2015). The impact of Business Intelligence on the quality of decision making—a mediation model. *Procedia Computer Science*, 64, 1163-1171. doi:<http://dx.doi.org/10.1016/j.procs.2015.08.599>
- Williams, S., & Williams, N. (2003). The business value of business intelligence. *Business Intelligence Journal*, 8, 30-39.
- Wixom, B. H., Yen, B., & Relich, M. (2013). Maximizing value from business analytics. *MIS Quarterly Executive*, 12(2).
- Wouters, M., & Wilderom, C. (2008). Developing performance-measurement systems as enabling formalization: A longitudinal field study of a logistics department. *Accounting, Organizations and Society*, 33(4-5), 488-516.
- Yeoh, W., & Koronios, A. (2010). Critical success factors for business intelligence systems. *Journal of computer information systems*, 50(3), 23-32. doi:<http://hdl.handle.net/10536/DRO/DU:30033043>
- Yeoh, W., Koronios, A., & Gao, J. (2008). Managing the implementation of business intelligence systems: a critical success factors framework. *International Journal of Enterprise Information Systems*, 4(3), 79-94.
- Youssef, M. A. E.-A., & Mahama, H. (2021). Does business intelligence mediate the relationship between ERP and management accounting practices? *Journal of Accounting Organizational Change*, 17(5), 686-703.
- Zanibbi, L. R. (2011). A concept map for management control system design. *Journal of Management Policy and Practice*, 12(6), 54-61.
- Zarzycka, E., Dobroszek, J., Lepistö, L., & Moilanen, S. (2019). Coexistence of innovation and standardization: evidence from the lean environment of business process outsourcing. *Journal of management control*, 30(3), 251-286. doi:<https://doi.org/10.1007/s00187-019-00284-x>
- Zhuang, Y., Lederer, A. L., & Childers, T. L. (2006). Generic strategies for business-to-consumer e-commerce. *International journal of electronic business*, 4(6), 445-462.