DAFTAR PUSTAKA

- Aly, A. H., & Mansour, M. E. (2017). Evaluating the sustainable performance of corporate boards: the balanced scorecard approach. *Managerial Auditing Journal*, 32(2), 167–195. https://doi.org/10.1108/MAJ-04-2016-1358
- Aristana, I. N., Arsawan, I. W. E., & Rustiarini, N. W. (2022). Employee loyalty during slowdown of Covid-19: Do satisfaction and trust matter? *International Journal of Tourism Cities*, 8(1), 223–243. https://doi.org/10.1108/IJTC-03-2021-0036
- Banks, R., & Wheelwright, S. (1979). Operation vs. strategy: trading tomorrow for today.

 Harvard Business Review.
- Belay, A. M., Kasie, F. M., Helo, P., Takala, J., & Powell, D. J. (2014). Adoption of quality management practices: An investigation of its relationship with labor productivity for labor-intensive manufacturing companies. *Benchmarking*, 21(1), 77–100. https://doi.org/10.1108/BIJ-02-2012-0011
- Birks, D. F. (2016). Marketing research. *The Marketing Book: Seventh Edition*, 166–190. https://doi.org/10.4324/9781315890005
- Bititci, U. S., Carrie, A. S., & McDevitt, L. (1997). Integrated performance measurement systems: A development guide. *International Journal of Operations and Production Management*, 17(5), 522–534. https://doi.org/10.1108/01443579710167230
- Chavan, M. (2009). The balanced scorecard: A new challenge. *Journal of Management Development*, 28(5), 393–406. https://doi.org/10.1108/02621710910955930
- Cheng, E. W. I., Ii, H., & ho, D. C. k. (2002). Analytic hierarchy process (AHP):A defective tool when used improperly. *Measuring Business Excellence*, 6(4), 33–37. https://doi.org/10.1108/13683040210451697
- Darzi, M. A., & Bhat, S. A. (2018). Personnel capability and customer satisfaction as predictors of customer retention in the banking sector: A mediated-moderation study.

- International Journal of Bank Marketing, 36(4), 663–679. https://doi.org/10.1108/IJBM-04-2017-0074
- Dixon, J., Nanni, A., & Vollmann, T. (1990). The New Performance Challenge:

 Measuring Operations for World-class Competition. Dow Jones-Irwin.
- Drucker, P. (1990). The emerging theory of manufacturing. *Harvard Business Review*.
- Eccles, R. (1991). The performance measurement manifesto. *Harvard Business Review*, 69(1), 131–137.
- Eccles, R., & Pyburn, P. (1992). Creating a comprehensive system to measure performance. *Management Accounting*.
- Fitzgerald, L., Johnston, R., Brignall, T., Silvestro, R., & Voss, C. (1991). *Performance Measurement in Service Businesses*. The Chartered Institute of Management Accountants.
- Gamil, Y., & Abd Rahman, I. (2021). Studying the relationship between causes and effects of poor communication in construction projects using PLS-SEM approach. *Journal of Facilities Management*. https://doi.org/10.1108/JFM-04-2021-0039
- Gautreau, A., & Kleiner, B. H. (2001). Recent trends in performance measurement systems

 the balanced scorecard approach. *Management Research News*, 24(3–4), 153–156.

 https://doi.org/10.1108/01409170110782793
- Greiling, D. (2010). Balanced scorecard implementation in German non-profit organisations. *International Journal of Productivity and Performance Management*, 59(6), 534–554. https://doi.org/10.1108/17410401011063939
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). Multivariate Data Analysis (MVDA). In *Multivariate Data Analysis*. Pearson.
- Hasan, H., & Tibbits, H. (2000). Strategic management of electronic commerce: An adaptation of the balanced scorecard. *Internet Research*, 10(5), 439–450.

- https://doi.org/10.1108/10662240010349453
- Hasani, T., & O'Reilly, N. (2021). Analyzing antecedents affecting the organizational performance of start-up businesses. *Journal of Entrepreneurship in Emerging Economies*, 13(1), 107–130. https://doi.org/10.1108/JEEE-08-2019-0116
- Hayes, R., & Garvin, D. (1982). Managing as if tomorrow mattered. *Harvard Business Review*.
- Hazell, M., & Morrow, M. (1992). Performance measurement and benchmarking.
 Management Accounting.
- Hellier, P. K., Geursen, G. M., Carr, R. A., & Rickard, J. A. (2003). Customer repurchase intention. *European Journal of Marketing*, *37*(11/12), 1762–1800. https://doi.org/10.1108/03090560310495456
- Hoque, Z., Mia, L., & Alam, M. (2001). Market competition, computer-aided manufacturing and use of multiple performance measures: an empirical study. *British Accounting Review*, 33, 23–45.
- Hurley, R. F., & Hult, G. T. M. (1998). Innovation, Market Orientation, and Organizational Learning: An Integration and Empirical Examination. *Journal of Marketing*, 62(3), 42–54.
- Jochem, R., Menrath, M., & Landgraf, K. (2010). Implementing a quality-based performance measurement system A case study approach. *TQM Journal*, 22(4), 410–422. https://doi.org/10.1108/17542731011053334
- Johnson, H., & Kaplan, R. S. (1987). Relevance Lost: The Rise and Fall of Management Accounting. *Harvard Business School Press*.
- Kaplan, R. S. (1983). Measuring manufacturing performance: a new challenge for managerial accounting research. *The Accounting Review*.
- Kaplan, R. S., & Norton, D. P. (1992). The balanced scorecard measures that drive

- performance. Harvard Business Review.
- Kaplan, R. S., & Norton, D. P. (1996). *The Balanced Scorecard: Translating Strategy Into Action* (Vol. 85, Issue 9, pp. 1509–1510). https://doi.org/10.1109/jproc.1997.628729
- Keegan, D., Eiler, R., & Jones, C. (1989). Are your performance measures obsolete?

 Management Accounting.
- Khan, K., & Shah, A. (2011). Understanding Performance Measurement Through the Literature. *African Journal of Business Management*.
- Kropp, J. D., & Katchova, A. L. (2011). The effects of direct payments on liquidity and repayment capacity of beginning farmers. *Agricultural Finance Review*, 71(3), 347– 365. https://doi.org/10.1108/00021461111177611
- Letza, S. R. (1996). The design and implementation of the balanced business scorecard:

 An analysis of three companies in practice. *Business Process Management Journal*,

 2(3), 54–76. https://doi.org/10.1108/14637159610151217
- Lipe, M. g., & Salterio, S. E. (2000). The balanced scorecard: judgmental effects of common and unique performance measures. *The Accounting Review*.
- Lynch, R., & Cross, K. (1991). *Measure Up! Yardstick for Continuous Improvement*.

 Blackwell.
- Manogna, R. L., & Mishra, A. K. (2021). Measuring financial performance of Indian manufacturing firms: application of decision tree algorithms. *Measuring Business Excellence*, *May* 2020. https://doi.org/10.1108/MBE-05-2020-0073
- McNair, C., Lynch, R., & Cross, K. (1990). Do financial and non-financial measures have to agree? *Management Accounting*.
- Menicucci, E., & Paolucci, G. (2016). The determinants of bank profitability: empirical evidence from European banking sector. *Journal of Financial Reporting and Accounting*, 14(1), 86–115. https://doi.org/10.1108/jfra-05-2015-0060

- Neely, A. (1999). The performance measurement revolution: why now and what next?

 International Journal of Operations & Production Management.
- Paul R. Niven. (2002). Balance Scorecard STEP BY STEP: Maximing Performance and Maintaining Results. John Wiley & Sons, Inc.
- Pekkola, S. (2013). Managing a network by utilizing performance measurement information. *Measuring Business Excellence*, 17(1), 72–79. https://doi.org/10.1108/13683041311311374
- Pineno, C. J. (2009). A balanced scorecard model with incremental analysis for the motor homes industry based on survey results. *Competitiveness Review*, 19(1), 63–80. https://doi.org/10.1108/10595420910929077
- Randall S. Schuler, & Jackson, S. E. (2006). *Human Resource Management: Positioning* for the 21st Century. West Publishing Company.
- Rekarti, E., & Doktoralina, C. M. (2017). Improving business performance: a proposed model for SMEs. *European Research Studies Journal*, *XX*(3A), 613–623.
- Riggs, J. L., & Felix, G. H. (1983). Productivity by objectives. Prentice-Hall.
- Saaty, T. L. (1980). Analytic Hierarchy Process. In Advanced Optimization and Decision-Making Techniques in Textile Manufacturing. McGraw-Hill, Inc.
- Saaty, T. L. (1995). The Analytic Hierarchy Process For Decisions In A Complex World (Issue June). RWS Publications.
- Schmenner, R. (1988). Escaping the black holes of cost accounting. *Business Horizons*.
- Sorooshian, S. (2017). Adaptation of a business performance measurement system for Malaysian smaller enterprises. *Quality Access to Success*, 18(157), 124–131.
- Tarr, J. (1995). Developing performance measurement systems that support continuous improvement. *Hospital Materials Management*.
- Turney, P., & Anderson, B. (1989). Accounting for continuous improvement. Sloan

- Management Review.
- Van Der Stede, Chow, C. W., & Lin, T. W. (2006). Strategy, Choice of Performance Measures, and Performance. *Behavioral Research in Accounting*, *18*(1), 185–205. https://doi.org/10.2308/bria.2006.18.1.185
- Zahoor, A., & Sahaf, M. A. (2018). Investigating causal linkages in the balanced scorecard: an Indian perspective. *International Journal of Bank Marketing*, *36*(1), 184–207. https://doi.org/10.1108/IJBM-09-2016-0128
- Ziegenfuss, D. E. (2000). Developing an internal auditing department balanced scorecard.

 Managerial Auditing Journal*, 15, 12–19.

 https://doi.org/10.1108/EUM000000005305