



## DAFTAR PUSTAKA

- Aruma, Dr. E. O. dan Dr. Melvins Enwuvesi Hanachor. 2017. “*Abraham Maslow’s Hierarchy of Needs and Assessment of Needs in Community Development*”. *International Journal of Development and Economic Sustainability* 5 (7): 15-27.
- Basuki, Hery. 2015. “Proses Pengambilan Keputusan di Organisasi Kemasyarakatan”. Edisi 3. *Jurnal Translitera*.
- Creswell, J. W. 2014. *Research Design: Pendekatan Kualitatif, Kuantitatif, dan Mixed*. Yogyakarta: Pustaka Pelajar.
- Deal, Keren, Judith Kamnikar & Edward Kamnikar. 2009. “*A Descriptive Case Study of the Greene County, Alabama Bankruptcy*”. *J. Of Public Budgeting, Accounting & Financial Management* 21 (3): 337-365
- Ferreira, Priscila, & George Saridakis. 2017. “*Firm Shutdown During the Financial and the Sovereign Debt Crises: Empirical Evidence from Portugal*”. *International Journal of the Economics of Business* 24 (2): 153–79. <https://doi.org/10.1080/13571516.2017.1309105>.
- Gerrig, Richard J. 2013. *Psychology and Life*. 20th ed. Boston: Pearson.
- Hanafi, Mamduh M. 2014. *Manajemen Risiko*. Edisi Ketiga. Yogyakarta: UPP STIM YKPN
- Jerome, Dr Nyameh. 2013. “*Application of the Maslow’s Hierarchy of Need Theory; Impacts and Implications on Organizational Culture, Human Resource, and Employee’s Performance*”. *International Journal of Business and Management Invention* 3 (2): 39-45.
- Kementerian Perindustrian Republik Indonesia. 2017. *Peluang Usaha IKM Kopi*.
- Kotler, Philip & Kevin Lane Keller. 2012. *Marketing Management*. 14th ed. New Jersey: Pearson Prentice Hall.
- Mahajan, Gautam. 2020. “*What Is Customer Value and How Can You Create It?*”. *Journal of Creating Value* 6 (1): 119–21. <https://doi.org/10.1177/2394964320903557>.
- McFarlane, Donovan A. 2013. “*The Strategic Importance of Customer Value*”. *Atlantic Marketing Journal* 2 (1): 62-74
- Menteri Hukum dan Hak Asasi Manusia Republik Indonesia. Undang-Undang Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah.
- Mira, Mohammed Saud, Yap Voon Choon, dan Chan Kok Thim. 2019. “*The Impact of Human Resource Practices on Employees’ Performance through Job Satisfaction at Saudi Ports Authority Based on the Assumption of Maslow Theory*”. *International Journal of Engineering and Advanced Technology* 8 (5c): 245–53. <https://doi.org/10.35940/ijeat.E1037.0585C19>.
- Noreen, Eric W., Peter C. Brewer, and Ray H. Garrison. 2011. *Managerial Accounting for Managers*. 2nd ed. New York: McGraw-Hill Irwin.
- Osterwalder, Alexander & Yves Pigneur. 2012. *Business Model Generation*. Jakarta: PT Gramedia
- Patton, Michael Quinn, & Michael Quinn Patton. 2002. *Qualitative Research and*



- Evaluation Methods*. 3 ed. Thousand Oaks, Calif: Sage Publications.
- Rankin, Michaela, ed. 2012. *Contemporary Issues in Accounting*. 1. ed. Milton, Qld: Wiley
- Rialdy, Novien. 2017. "Analisis Prediksi Kebangkrutan dengan Menggunakan Metode Altman Z-Score pada PT Adhi Karya (Persero)". *Jurnal Keuangan dan Bisnis Program Studi Magister Manajemen Sekolah Tinggi Ilmu Ekonomi Harapan* 9 (1): 79-96.
- Rintamäki, Timo, Hannu Kuusela, and Lasse Mitronen. 2007. "Identifying Competitive Customer Value Propositions in Retailing". *Managing Service Quality: An International Journal* 17(6): 621–34.  
<https://doi.org/10.1108/09604520710834975>.
- Supriyono, R.A. 1999. *Akuntansi Manajemen 1 Konsep Dasar Akuntansi Manajemen dan Proses Perencanaan*. Edisi Pertama. Yogyakarta : BPFE.
- Uslu, Hakan, & Larry Teeter. 2016. "Shutdown Decision of Firm Based on Variable Costs and Demand: Empirical Evidence from the Forest Production Industry of Alabama". *The American Economist* 62(I): 43 – 65.
- Yin, R. K. 2014. *Case Study Research: Design and Methods*. United States of America: SAGE Publication, Inc.
- Zimmerman, J. L., & Yahya-Zadeh, M. 2011. *Accounting for Decision Making and Control*. *Issues in Accounting Education* 26(1): 258–259.