

## DAFTAR PUSTAKA

- Anthony, R. & Govindarajan, V. (2007). *Management Control Systems*, 12<sup>th</sup> ed., McGraw-Hill, New York
- Bhatnagar, R.; Kim, J. & Many, J.E. (2014). Candidate Surveys on Program Evaluation: Examining Instrument Reliability, Validity and Program Effectiveness. *American Journal of Educational Research*, 8, 683-690
- Bisbe, J. & Otle, D. (2004). The effects of the interactive use of management control systems on product innovation. *Accounting, Organizations and Society*, 29, 709-737
- Chapela, V. A.; Premjee, N. & Stevenson, B. (2015). Indonesia Pharmaceuticals 2015 – Industry Explorations [electronic version]. *Global Business Reports*
- Conger, J. A. & Kanungo, R. N. (1988). The empowerment process: Integrating theory and practice. *Academy of Management Review*, 3, 471-482
- Cooper, D. & Schindler P. (2014). *Business Research Methods*, 12<sup>th</sup> ed., McGraw-Hill, New York
- Fornell, C. & Larcker, D.F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18, 39-50
- Greasley, K. (2005). Employee perceptions of empowerment, *Employee Relation*, 27, 354-368
- Hair, J. F.; Hult, G. T. M.; Ringle, C. M. & Sarstedt, M. (2013). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*, Thousand Oaks, Sage
- Hall, M. (2008). The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance. *Accounting, Organizations and Society* 33, 141-163
- Hardy, C. & Leiba-O'Sullivan, S. (1998). The power behind empowerment: implications for research and practice, *Human Relation*, 51, 451-483
- Hartmann, F.G.H.; Naranjo-Gil, D. & Perego, P. (2010). The effects of leadership styles and use of performance measures on managerial work-related attitudes. *European Accounting Review*, 19, 275-310

- Henri, J. F. (2006). Management control systems and strategy: A resource-based perspective. *Accounting, Organizations and Society*, 31, 529-558
- Kock, N. (2013). *WarpPLS 4.0 User Manual*. Laredo, ScriptWarp Systems, Texas.
- Kruis, A.M.; Speklé R.F. & Widener S.K. (2013). *Balancing control structures: an empirical analysis of the Levers of Control framework*. Research Paper.
- Marginson, D.; McAulay, L.; Roush, M. & Zijl T. (2014). Examining a positive psychological role for performance measures, *Management Accounting Research*, 25, 63-75
- Marginson, D. & Ogden, S. (2005a). Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budgeting behaviours. *Accounting, Organizations and Society*, 30, 435-456
- Marginson, D. & Ogden, S. (2005b). Managers, budgets and organizational change: unbundling some of the paradoxes. *Journal of Accounting and Organizational Change*, 1, 45-62
- Mundy, J. (2010). Creating dynamic tension through a balanced use of management controlsystems. *Accounting, Organizations and Society*, 35, 499-523
- Ongori, H. & Shunda, W. (2008). Managing behind the scenes: employee empowerment, *International Journal of Applied Economics and Finance*, 20, 1-11
- Sholihin, M. & Ratmono, D. (2013). *Analisis SEM-PLS dengan WarpPLS 3.0 Untuk Hubungan Nonlinear dalam Penelitian Sosial dan Bisnis*. Andy Offset, Yogyakarta
- Sholihin, M. & Pike, R. (2009). Fairness in performance evaluation and its behavioural consequences. *Accounting and Business Research* 39, 397-413
- Simons, R. (1995a). *Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal*, Harvard Business School Press, Boston
- Simons, R. (1995b). Control in an Age of Empowerment. *Harvard Business Review*, Vol. 73, No. 2, 80-88
- Simons, R. (2000). *Performance Measurement and Control Systems for Implementing Strategy*. Prentice Hall, Upper Saddle River, New Jersey
- Speklé, R.; Van Elten, H.J. & Widener, S.K (2014). *Creativity and Control: A Paradox. Evidence from the Levers of Control Framework*. Working Paper.

- Spreitzer, G. M. (1995). Individual empowerment in the workplace: Dimensions, measurement, validation. *Academy of Management Journal*, 38, 1442–1465
- Suminen, T. (2005). Work empowerment as experienced by head nurses, *Journal of Nursing Management*, 13, 147-153.
- Sweeney, B.; Curtis E. & Martyn, P. (2012). *Challenges in the application of Simons' Levers of Control Framework*. Working Paper.
- Tessier, S. & Otley, D. (2012). A conceptual development of Simons' Levers of Control framework. *Management Accounting Research*, 23, 171-185
- Thomas, K.W. & Velthouse, B.A. (1990). Cognitive elements of empowerment: an “interpretive” model of intrinsic task motivation. *Academy of Management Review*, 15, 666-681
- Tjosvold, D. & Sun, H. (2005). Effects of power concepts and employee performance on managers empowering, *Journal of Leader and organization Development*, 27, 217-234
- Vandenbosch, B. (1999). An empirical analysis of the association between the use of executive support systems and perceived organizational competitiveness. *Accounting, Organizations and Society* 24, 77-92
- Widener, S.K. (2007). An empirical analysis of the levers of control framework. *Accounting, Organizations and Society*, 32, 757-788