

DAFTAR PUSTAKA

- Abernethy, M. A., Bouwens, J., dan Van Lent, L., (2007) *Leadership Style and Control System Use*, Working Paper, University of Melbourne.
- Abernethy, M. A., Bouwens, J., dan Van Lent, L., (2010) Leadership and control system design, *Management Accounting Research*, Vol. 21, No. 1, pp. 2-16.
- Abernethy, M. A., Brownell. P., (1999) The role of budgets in organizations facing strategic change: an exploratory study, *Accounting, Organizations and Society*, 24, pp. 189-204.
- Atkinson, A.A., Balakrishnan, R., Booth, P., Cote, J. M., Groot, T., Malmi, T., Roberts, H., Uliana, E., and Wu, A., (1997) New direction in management accounting research, *Journal of Management Accounting Research*, Vol 9, pp. 79-108.
- Banker, R. D., Potter, G., Srinivasan, D., (2000) An empirical investigation of an incentive plan that includes nonfinancial performance measures, *The Accounting Review*, Vol. 75, No. 1, pp. 65-92.
- Barney, J. B., (2002) *Gaining and Sustaining Competitive Advantage*, New Jersey: Prentice Hall.
- Bass, B. M., (1981) *Handbook of Leadership: A Survey of Theory and Research*, (New York: Free Press).
- Bass, B. M., (1990) *Bass and Stogdill's Handbook of Leadership. Theory, Research and Managerial Applications* (New York: Free Press).
- Birnberg, J. G., (2009) The case for post-modern management accounting: Thinking outside the box, *Journal of Management Accounting Research*, pp. 3-18.
- Bisbe, J., dan Otley, D., (2004) The effects of the interactive use of management control systems on product innovation. *Accounting Organizations and Society*, 29, pp. 709-737.
- Boehnke, K., Bontis, N., DiStefano, J. J., dan DiStefano, A. C., (2003) Transformational leadership: An examination of cross-national differences and similarities. *Leadership & Organization Development Journal*, 24 (1), pp. 5-15.
- Bommer, W. H., Johnson, J. L., Rich, G. A., Podsakoff, P. M. and McKenzie, S. B., (1995) On the interchangeability of objective and subjective measures

- of employee performance: a meta-analysis, *Personal Psychology*, 48 (3), pp. 587-605.
- Brewer, P. C., (2008) Redefining promoting the four pillars of our profession, *Strategic Finance*.
- Briers, M. and Hirst, M.K., (1990) The role of budgetary information in performance evaluation, *Accounting, Organizations and Society*, 15 (4), pp. 373-398.
- Burke, R., (2006) Leadership and spirituality, *Foresight*, Vol. 8, No. 6, pp. 14-25.
- Campbell, D. J., Dardis, G., dan Campbell, K. M., (2003) Enhancing incremental influence: A focused approach to leadership development, *Journal of Leadership & Organizational Studies*, 10 (1), pp. 29-44.
- Chenhall, R. H., (2005) Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: An exploratory study, *Accounting Organizations and Society*, Vol. 30 No. 5, pp. 395-422.
- Chin, W. W., (1998) The partial least squares approach to structural equation modeling, in G.A. Marcoulides (Ed.) *Modern Methods for Business Research*, pp. 295-336 (Mahwah, NJ: Lawrence Erlbaum Associates).
- Chin, W. W., dan Newsted P. R., (1999) Structural equation modeling analysis with small samples using Partial Least Squares, in:R. Hoyle (Ed.) *Statistical Strategies for Small Sample Research*, pp. 307-341 (Thousands Oaks, CA: Sage).
- Chow, C. W., and Van der Stede, W. A., (2006) The use and usefulness of nonfinancial performance measures, *Management Accounting Quarterly*, Vol. 7, No. 3.
- Cohen, J., (1992) "A Power Primer". *Psychological Bulletin*, 112: 155-159.
- Cohen, C. Y., and Spector, P. E., (2001) The role of justice in organization: a meta-analysis, *Organizational Behavior and Human Decision Processes*, 86 (2), pp. 278-321.
- Cooper, D. R., dan Schindler, P. S., (2006) *Business Research Model*, NewYork: Mcgraw-Hill/Irwin.
- Day, D. V., and Harrison, M. M., (2007) A multilevel, identity-based approach to leadership development, *Human Resource Management Review*, pp. 360-373.
- Derfuss, k., (2009) The relationship of budget participation and reliance on accounting performance measures with-individual-level consequent

variables: a meta-analysis. *European Accounting Review*, 18(2), pp. 203-240.

Dillman, D. A., (2000) *Mail and Internet Surveys: The Tailored Design Method* (New York: John Wiley).

Downey, H. K., Hellriegel, D., dan Slocum, J. W., (1975) Environmental uncertainty: The construct and its application, *Administrative Sciences Quarterly*, 20 (4), pp. 613-629.

Dunk, A. S., (1990) Budgetary participation, agreement on evaluation criteria and managerial performance: A research note, *Accounting Organizations, and Society*, 15 (3), pp. 171-178.

Eccles, R., (1991) The performance measurement manifesto. *Harvard Business Review* (January-February): pp. 131-137.

Efferin, S., and Hartono, M. S., (2015) Management control and the leadership styles, *Journal of Accounting and Organizational Changes*, Vol. 11, No. 1, pp. 130-159.

Ferreira, A., Otley, D., (2009) The design and use performance management systems: An extended framework for analysis, *Management Accounting Research*, (20) pp. 263-282.

Folger, R., dan Konovsky, M. A., (1989) Effects of procedural and distributive justice on reactions to pay raise decisions. *Academy of Management Journal*, 32 (1).

Franco-Santos, M., Lucianetti, L., Bourne, m., (2012) Contemporary performance measurement systems: A Review of their consequences and a framework for research. *Management Accounting Research*, 23 (2), pp. 79-119.

Gudono, (2014) *Analisis Data Multivariat*, Edisi 3, Yogyakarta; BPFE

Hair, J., T. Hult, C. Ringle, dan M. Sartstedt. (2013) *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Los Angeles; Sage.

Haas, M., dan Kleingeld, A., (1999) Multilevel design of performance measurement systems: Enhancing strategic dialogue throughout the organization. *Management Accounting Research*, 10, pp. 233-256.

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.

Harrison, G. L., (1992) The cross-cultural generalizability of the relationship between participation, budget emphasis and job-related attitudes, *Accounting, Organizations and Society*, 17(1), pp. 1-15.

- Harrison, G. L., (1993) Reliance on accounting performance measures in superior evaluative style: the influence of national culture and personality, *Accounting, Organizations and Society*, 18 (4), pp. 319-339.
- Hartmann, F., (1998) Accounting for performance evaluation: Effects of uncertainty on the appropriateness of accounting performance measures, *The European Accounting Review*, pp. 571-574.
- Hartmann, F.G.H., (2000) The appropriateness of RAPM: toward the further development of theory. *Accounting Organizations and Society*, 25(4), pp. 451-482.
- Hartmann, F., Naranjo-Gil, D., dan Perego, P., (2010) The effect of leadership styles and use of performance measures on managerial work-related attitudes, *European Accounting Review*, Vol. 19 No.2, pp. 275-310.
- Hartono, J. M., (2008) *Metodologi Penelitian Sistem Informasi*, Edisi 1, ANDI OFFSET, Yogyakarta, Indonesia.
- Hartono, J. M., (2011) *Konsep dan Aplikasi Struktural Equation Modeling Berbasis Varian Dalam penelitian Bisnis*, UPP STIM YKPN, Yogyakarta Indonesia.
- Hartono, J. M., (2013) *Metodologi Penelitian Bisnis: Salah kaprah dan Pengalaman-Pengalaman*. BPFE UGM. Edisi 6 Yogyakarta: Indonesia.
- Henri, J-F., (2006) Management control systems and strategy: A resource-based perspective. *Accounting, Organizations and Society*, 31, pp. 529-558.
- Hirst, M. K., (1981) Accounting information and the evaluation of subordinate performance: A situasional approach, *The Accounting Review*, Vol. 56, No. 4, pp. 771-784.
- Hirst, M. K., (1983) Reliance on accounting performance measures, task uncertainty, and dysfunctional behavior: Some extensions, *Journal of Accounting Research*, Vol. 21, No. 2, pp. 596-605.
- Hinkin, T.R., and Schriesheim, C.A., (2015) Leader reinforcement, behavioral integrity, and subordinates outcomes: A social exchange approach, *The Leadership Quarterly*, Vol 26, pp. 991-1004.
- Hopwood, A. G., (1972) An empirical study of the role of accounting data in performance evaluation, *Journal of Accounting Research*, 10 (3), pp. 156-182.
- Hoque, Z., dan Chia, M., (2012) Competitive forces and the levers of control framework in a manufacturing setting: A tale of multinational subsidiary, *Qualitative Research in Accounting and Management*, Vol. 9, No. 2, pp. 123-145.

- Hoque, Z., Mia, L., dan Alam, M., (2001) Market competition, computer-aided manufacturing and use of multiple performance measures: an empirical study, *The British Accounting Review*, Vol. 33, pp. 23-45.
- House, R. J., (1971) A path goal Theory of leader effectiveness, *Administrative Science Quarterly*, 16 (3), pp. 321-339.
- Huang, Y. T., (2015) A discussion of leadership styles and performance management in MNEs, *Journal of Accounting, Finance and Management Strategy*, Vol. 10, No. 1, pp. 51-82
- Huseman, R. C., Hatfield, J. D., and Miles, E. W., (1987) A new perspective on equity theory: The equity sensitivity construct, *Academy of Management Review*, 12 (2), pp. 222-234.
- Ittner, C. D., Larcker, D. F., dan Rajan, M., (1997) The choice of performance measures in annual bonus contracts. *The Accounting Review*, pp. 231-255.
- Ittner, C. D., dan Larcker, D. F., (1998) Innovation in performance measurement: Trends and research implications, *Journal of Management Accounting Research*, Vol. 10, pp. 205-238.
- Ittner, C. D., Larcker, D. F., dan Randall, T., (2003) Performance implications of strategic performance measurement in financial services firms, *Accounting Organizations and Society*, Vol. 28 No. 7-8, pp. 715-741.
- Judge, T. A., Piccolo, R. F., and Ilies, R., (2004) The forgotten ones? The validity of consideration and initiating structure in leadership research, *Journal of Applied Psychology*, 89 (1), pp. 36-51.
- Kahn, R. L., Wolfe, D. M., Quinn, R. P., Snoek, J. D., and Rosenthal, R. A., (1964) *Occupational stress: Studies in role conflict and ambiguity* (New York: Wiley).
- Kaplan, R. S., dan Norton, D. P., (1996) *The Balanced Scorecard: Translating Strategy Into Action*, Harvard Business School, Boston, MA.
- Kaplan, R. S., dan Norton, D. P., (2000) *The Strategy Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment*, Harvard Business School Press, Boston, MA.
- Kenis, I., (1979) Effects of budgetary goals characteristics on managerial attitudes and performance, *The Accounting Review*, 54 (4), pp. 707-721.
- Khaliq, A., Ogunsola, O. K., (2011) An empirical assessment of islamic leadership principles, *International Journal of Commerce and Management*, Vol 21. No. 3, pp. 291-318.

- Lau, C. M., and Sholihin, M., (2005) Financial and nonfinancial performance measures: How do they affect job satisfaction? *The British Accounting Review*, 37, pp. 389-413.
- Lau, C. M., dan Moser, A. (2008) Behavioral effects of nonfinancial performance measures: The role of procedural fairness, *Behavioral Research in Accounting*, 20, pp. 55-71.
- Lau, C. M., Wong, K. M., dan Eggleton, I. R. C., (2008) Fairness of performance evaluation procedures and job satisfaction: The role of outcome-based and non-outcome-based effects, *Accounting and Business Research*, Vol. 8, No. 2, pp. 121-135.
- Lee, A., Martin, R., Thomas, G., Guillaume, Y., and Maio, G.R., (2015) Conceptualizing leadership perceptions as attitudes: Using attitude theory to further understand the leadership process, *The Leadership Quarterly*, 26, pp. 910-934.
- Malina, M. A., dan Selto, F. H., (2004) Choice and change in performance measurement models, *Management Accounting Research*, 15 (4), pp. 441-469.
- Marginson, D., McAulay, L., Roush, M., dan Zijl, T. V., (2010) Performance measures and short-termism: An exploratory study, *Accounting and Business Research*, Vol. 40, No. 4, pp. 353-370.
- Marginson, D., McAulay, L., Roush, M., dan Zijl, T. V., (2014) "Examining a Positif Psychological Role For Performance." *Journal of Management Accounting Research*, 25 (2014), pp. 63-75).
- McCauley, C. D., dan Velsor, E. V., (2003) *The Center for Creative Leadership Handbook of Leadership Development*, Jossey-Bass.
- Merchant, K. A., (2006) Measuring general managers performances: Market, accounting and combination-of-measures systems, *Accounting, Auditing & Accountability Journal*, Vol. 19, No. 6, pp. 893-917.
- Moers, F. (2005) Discretion and bias in performance evaluation: the impact of diversity and subjectivity, *Accounting, Organizations and Society*, 30 (1), pp. 67-80.
- Muchinsky, P. M., (2000) *Psychology Applied to Work*. Cole Publishing Co.
- Mundy, J., (2010) Creating dynamic tensions through a balanced use of management control systems, *Accounting Organizations and Society*, 35, pp. 499-523.

- Naranjo-Gil, D., and Hartmann, F., (2006) How top management teams use management accounting systems to implement strategy, *Journal of Management Accounting Research*, pp. 21-53.
- Niven, P. R., (2001) *Balanced Scorecard Step By Step: Maximizing Performance and Maintaining Results*. John Wiley & Sons, Inc.
- Noeverman, J., dan Koene, B. A. S., (2000) Evaluation and leadership: an explorative study of differences in evaluative style, *Maandblad voor Accountancy en Bedrijfseconomie*, 74, pp. 62-76.
- Noeverman, J., Koene, B. A. S., dan Williams, R., (2005) Construct measurement of evaluative style: A review and proposal, *Qualitative Research In Accounting and Management*, Vol. 2, No. 1, pp. 77-107.
- Noeverman, J., dan Koene, B. A. S., (2012) Effects of managerial evaluative styles on subordinate attitudes and performance: Proposal for future research, *International Journal of Management*, Vol. 29, No. 3, pp. 219-231.
- Otley, D. T., (1978) Budget use and managerial performance, *Journal of Accounting Research*, 16 (1), pp. 122-149.
- Otley, D. T., dan Fakiolas, A., (2000) Reliance on accounting performance measures: Dead end or new beginning?, *Accounting, Organizations and Society*, 25, pp. 497-510.
- Otley, D. T., dan Pollanen, R. M., (2000) Budgetary criteria in performance evaluation: A critical appraisal using new evidence, *Accounting, Organizations and Society*, 25, pp. 483-496.
- Pearce, C. L., (2004) The future of leadership: Combining vertical and shared leadership to transform knowledge work, *Academy of Management Executive*, 18 (1), pp. 47-57.
- Pearce, C. L., dan Manz, J. A., (2005) The new silver bullets of leadership: The importance of self and shared leadership in knowledge work, *Organizational Dynamics*, 34 (2), pp. 130-140.
- Pearce, C. L., (2007) The future of leadership development: The importance of identity, multi-level approaches, self-leadership, physical fitness, shared leadership, networking, creativity, emotions, spirituality and on-boarding processes, *Human Resources Management Review*. (17), pp. 355-359.
- Quatro, S. A., Waldman, D. A., dan Galvin, B. M., (2007) Developing holistic leaders: Four domain for leadership development and practice, *Human Resource Management Review*, 17, pp. 427-441.

- Rizzo, J. R., House, R. J., and Lirtzman, S. I., (1970) Role conflict and ambiguity in complex organizations, *Administrative Science Quarterly*, 15, pp. 151-163.
- Said, A. A., Hassabelnaby, H. R., dan Wier, B., (2003) Empirical investigation of the performance consequences of nonfinancial measures, *Journal of Management Accounting Research*, Vol. 15, pp. 193-223.
- Sawyer, J. E., (1992) Goal and process clarity: Specification of multiple construct of role ambiguity and a structural equation model of their antecedents and consequences, *Journal of Applied Psychology*, 77 (2), pp. 130-142.
- Sholihin, M., Na'im, A., dan Lau, C. M., (2004) The effects of multiple measures-based performance evaluation on managers' performance the role of procedural fairness and interpersonal trust, in Epstein, M.J. and Manzone, J-F. (Eds), *Studies in Managerial and Financial Accounting*, Vol. 14, Elsevier, London.
- Sholihin, M., Pike, R., (2009) Fairness in performance evaluation and its behavioral consequences, *Accounting and Business Research*, Vol 39, No. 4, pp. 379-413.
- Sholihin, M., Pike, R., and Mangena, M., (2010) Reliance on multiple performance measures and manager performance, *Journal of Applied Accounting Research*, Vol 11 No. 1, pp 24-42.
- Sholihin, M., Pike, R., Mangena, M., and Li, J., (2011) Goal-setting participation and goal commitment: Examining the mediating roles of procedural fairness and interpersonal trust in a UK financial services organisation, *The British Accounting Review*. 43, pp. 135-146.
- Sholihin, M., (2013) How does procedural fairness affect performance evaluation system satisfaction? (evidence from a UK Police Force), *Gadjah Mada International Journal of Business*, Vol. 15, No. 3, pp. 231-247.
- Sholihin, M., dan Ratmono, D., (2013) *Analisis SEM –PLS dengan WarpPLS 3.0 Untuk Hubungan Nonlinear Dalam Penelitian Sosial dan Bisnis*, Andi, Yogyakarta.
- Simons, R., (1994) How new top managers use control systems as levers of strategic renewal, *Strategic Management Journal*, Vol. 15, 169-189
- Simons, R., (1995) *Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal*. Harvard Business School Press, Boston, MA.
- Spekle, R.F., and Verbeeten, F.H.M. (2014) The use of performance measurement systems in the public sector: Effects on performance, *Journal of Management Accounting Research*, 25, pp. 131-146.

- Strand, R., (2013) The chief officer of corporate social responsibility: A study of its presence in top management teams, *Journal of Business Ethics*, 112 (4), pp. 721-734.
- Strand, R., (2014) Strategic leadership of corporate sustainability, *Journal of Business Ethics*, 123, pp. 687-706.
- Stogdill, R. M. and Coons, A. E., (1957) *Leader Behavior: Its Description and Measurement*, (Columbus: Ohio State University, Bureau of Business Research).
- Stogdill, R. M., (1963). *Manual for the Leaders Behavior Description Questionnaire – Form XII* (Columbus: Ohio State University, Bureau of Business Research).
- Tessier, S., dan Otley, D., (2012) A conceptual development of simons' levers of control framework, *Management Accounting Research*, 23, pp. 171-185.
- Tosi, H. R., Rizzo, J. R., dan Carrol, S. J., (1994) *Managing Organizational Behavior* (Oxford: Black-Well Business).
- Toumella, T. S., (2005) The interplay of different levers of control: A case study of introducing a new performance measurement system, *Management Accounting Research*, 16, pp. 293-320.
- Vagneur, K., dan Peiperl, M., (2000) Reconsidering performance evaluative style, *Accounting, Organizations and Society*, 25, pp. 511-525.
- Vancil, R., (1979) *Decentralization: Managerial ambiguity by design* (Homewood, IL: Dow Jones-Irwin).
- Van der Stede, W. A., Chow, C. W., dan Lin, T W., (2006) Strategy, choice of performance measures, and performance, *Behavioral Research in Accounting*. Vol. 18, No. 1, pp. 185-205.
- Widener, S. K., (2007) An empirical analysis of the levers of control framework, *Accounting, Organizations and Society*, (32) pp. 757-788.
- Wofford, J. C. dan Liska, L. K., (1993) Path-goal theories of leadership: a meta-analysis, *Journal of Management*, 19 (4), pp. 857-876.
- Young, S. M., (1996) Survey research in management accounting: critical assesment, in: A.J. Richardson (Ed.) *Research Methods in Accounting*, pp. 58-68 (Vancouver, BC: CGA Research Foundation).
- Yukl, G., (2010) *Leadership in Organizations*, 7th ed, Pearson Education, Inc., NJ.