

DAFTAR PUSTAKA

- Akbaba, Ö., & Altındağ, E. (2016). The Effects of Reengineering, Organizational Climate and Psychological Capital on the Firm Performance. *Procedia - Social and Behavioral Sciences*, 235(October), 320–331. <https://doi.org/10.1016/j.sbspro.2016.11.038>
- Alaloul, W. S., Liew, M. S., Zawawi, N. A. W. A., & Kennedy, I. B. (2019). Industrial Revolution 4.0 in the construction industry: Challenges and opportunities for stakeholders. *Ain Shams Engineering Journal*, xxx. <https://doi.org/10.1016/j.asej.2019.08.010>
- Arts, C., Queensland, N., & Management, I. (2004). Accountancy, Business and the Public Interest. *Public Interest*, 3(1), 1–31.
- Bonache, A., Marice, J., & Moris, K. (2012). Participation Budgétaire et Performance Managériale : Lien Non Significatif et Contingences/Budgetary Participation and Managerial Performance : non Significant Link and Contingencies. *Comptabilité Contrôle Audit*, 18(2), 125–184.
- Carvalho, N., Chaim, O., Cazarini, E., & Gerolamo, M. (2018). Manufacturing in the fourth industrial revolution: A positive prospect in Sustainable Manufacturing. *Procedia Manufacturing*, 21, 671–678. <https://doi.org/10.1016/j.promfg.2018.02.170>
- Chong, V. K., & Chong, K. (2002). Budget Goal Commitment and Informational Effects of Budget Participation on Performance: A Structural Equation Modeling Approach. *Behavioral Research in Accounting*, 14(1), 65–86.
- Chong, V. K., Eggleton, I. R. C., & Leong, M. K. C. (2006). The Multiple Roles of Participative Budgeting on Job Performance. *Advances in Accounting*, 22(06), 67–95. [https://doi.org/10.1016/S0882-6110\(06\)22004-2](https://doi.org/10.1016/S0882-6110(06)22004-2)
- Chong, V. K., & Johnson, D. M. (2007). Testing a Model of the Antecedents and Consequences of Budgetary Participation on Job Performance. *Accounting and Business Research*, 37(1), 3–19.
- Christine, D., Yadiati, W., & Afiah, N. N. (2019). The Relationship of Environmental Management Accounting, Environmental Strategy and Managerial Commitment with Environmental Performance and Economic Performance. *International Journal of Energy Economics and Policy*, 9(5), 458–464.
- Clinton, B. D., & Hunton, J. E. (2001). Linking Participative Budgeting Congruence to Organization Performance. *Behavioral Research in Accounting*, 13(1), 127–141.
- Etebarian, A., Tavakoli, S., & Abzari, M. (2012). The Relationship Between

- Psychological Capital and Organizational Commitment. *African Journal of Business Management*, 6(14), 5057–5060.
- Ezzamel, M. (1990). The Impact of Environmental Uncertainty, Managerial Autonomy and Size on Budget Characteristics. *Management Accounting Research*, 1(3), 181–197.
- Ghozali, I. (2014). *Struktural Equation Modelling Teori Konsep dan Aplikasi, Dengan Program Lisrel 9.10* (4th ed.). Universitas Diponegoro.
- Graham, D., Taylor, S., Wensor, P., & Trehwella, T. (n.d.). *Deloitte-Au-Tech-Plan-Budget-Forecast-050514*.
- Hair, J. F. J., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (1 (ed.)). Sage Publications, Inc.
- Hariyanti, W., Purnamasari, P., & Magnaz Lestira O. (2015). Pluriform Motivation as Antecedent and its Relationships to Budgeting Participation and Managerial Performance (Empirical Study on Manufacturing Companies Listed on Indonesian Stock Exchange). *Procedia - Social and Behavioral Sciences*, 211(September), 836–843. <https://doi.org/10.1016/j.sbspro.2015.11.110>
- Hofstede, G. H. (2018). *Country Comparison – Vietnam*. Hostede-Insight.
- Hung, S. W., & Wang, A. P. (2012). Entrepreneurs with glamour? DEA performance characterization of high-tech and older-established industries. *Economic Modelling*, 29(4), 1146–1153. <https://doi.org/10.1016/j.econmod.2012.04.003>
- Investor perlu perhatikan saham emiten dengan kinerja mencemaskan sepanjang 2016-2018*. (n.d.).
- Jeremias, J., & Yigit, F. (2013). Budgetary Participation in Turkey: The Effects of Information Asymmetry, Goal Commitment, and Role Ambiguity on Job Satisfaction and Performance. *American Accounting Association*, 12(1), 29–54.
- Khan, A. (2019). *Fundamentals of Public Budgeting and Finance*. Springer International Publishing.
- Kinerja Industri Manufaktur Belum Optimal - Ekonomi Bisnis*. (n.d.).
- Kothari, C. R. (2004). *Research Methodology* (1st ed.). New Age International.
- Kuartal III, Kinerja Manufaktur Sentuh Titik Terendah*. (n.d.).
- Lidia, G. (2015). An analysis of the existence of a link between budgets and performance in economic entities. 32(15), 1794–1803. [https://doi.org/10.1016/S2212-5671\(15\)01483-5](https://doi.org/10.1016/S2212-5671(15)01483-5)

- Llp, K. (2015). *An eye on the future A KPMG and ACCA Thought Leadership Report Planning, Budgeting and Forecasting*.
- Locke, E. A. (1968). Toward a Theory of Task Motivation and Incentives. *Organizational Behavior and Human Performance*, 3(2), 157–189.
- Locke, E. A., & Latham, G. P. (2002). Building a Practically Useful Theory of Goal Setting and Task Motivation : A 35-Year Odyssey. *American Psychologist*, 57(9), 705–717.
- Luthans, F., Avolio, B. J., Avey, J. B., & Norman, S. M. (2007). Positive Psychological Capital: Measurement and Relationship with Performance and Satisfaction. *Leadership Institute Faculty - University of Nebraska*, 11(1), 541–573.
- Luthans, F., Avolio, B. J., Walumbwa, F. O., & Li, W. (2005). The Psychological Capital of Chinese Workers: Exploring the Relationship with Performance. *Management and Organization Review*, 1(2), 249–271.
- Magner, N., Welker, R. B., & Cambell, T. L. (1996). Testing a Model of Cognitive Budgetary Participation Processes in a Latent Variable Structural Equations Framework. *Accounting and Business Research*, 27(1), 41–50.
- Mahoney, T. A., Jerdee, T., & Carrol, S. J. (1963). *Development of Managerial Performance: A Research Approach*. Western Publishing.
- Makmor, M. F. bin M., & Saad, M. binti. (2017). Leadership and Management Commitment towards Logistics Performance Improvement in Malaysia with the Adoption of Green Logistics as the Moderating Variable. *International Journal of Academic Research in Business and Social Sciences*, 7(11), 751–783.
- Management control systems*. (2007). McGraw-Hill Education (India) Pvt Limited. <https://books.google.co.id/books?id=dx96VxeLjDYC>
- Maria, L., Stammerjohan, W. W., & McNair, F. M. (2007). Differences in the Role of Job-Relevant Information in the Budget Participation-Performance Relationship among U.S. and Mexican Managers: A Question of Culture or Communication. *Journal of Management Accounting Research*, 19(1), 105–136.
- Martin. (2014). Apa itu Indeks PMI Manufaktur? In *Seputar Forex*. <https://www.seputarforex.com/artikel/apa-itu-indeks-pmi-manufaktur-178319-31>
- Mazzuchi, T. A., & Soyer, R. (1991). A Bayesian attribute reliability growth model. In *Proceedings of the Annual Reliability and Maintainability Symposium*. <https://doi.org/10.1109/arms.1991.154456>

- Menristek _ Industri Manufaktur Indonesia Dalam Level Waspada.* (n.d.).
- Miguel, P. L. de S., & Brito, L. A. L. (2011). Supply Chain Management Measurement and Its Influence on Operational Performance. *Journal of Operations and Supply Chain Management*, 4(2), 56–70.
- Milani, K. (1975). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes: A Field Study. *The Accounting Review*, 50(2), 274–284. <https://doi.org/https://www.jstor.org/stable/244709>
- Mulyani, S., Jufri, D., & SUmadilaga, C. (2016). The Effect of Clarity Business Vision and Top Management Support on the Quality of Business Intelligence Systems : Evidence from Indonesia. *Asian Journal of Information Technology*, 15(16), 2958–2964.
- Nafirin, M. (2014). *Penganggaran*. Universitas Terbuka.
- Nouri, H., & Parker, R. J. (1998). The Relationship Between Budget Participation and Job Performance : The Roles of Budget Adequacy and Organizational Commitment. *Accounting, Organizations and Society*, 23(5), 467–483.
- Novak, M. A., & Novak, M. A. (1980). *Plans for Improvement BUDGETARY CONTROL IN A MANUFACTURING PLANT : IMPROVEMENT*. 42(1).
- Ogiedu, K. O., & Odi, J. (2013). Relationship between Budget Participation, Budget Procedural Fairness, Organisational Commitment and Managerial Performance. *Longdom.Org*, 1(1), 252–269.
- Oropesa-Vento, M., García-Alcaraz, J. L., Rivera, L., & Manotas, D. F. (2015). Effects of management commitment and organization of work teams on the benefits of kaizen: Planning stage [Efectos del compromiso gerencial y organización de equipos de trabajo en los beneficios del Kaizen: Etapa de planeación]. *DYNA (Colombia)*, 82(191), 76–84. <https://www.scopus.com/inward/record.uri?eid=2-s2.0-84937598564&doi=10.15446%2Fdyna.v82n191.51157&partnerID=40&md5=101a22047e087d87fd0a062534f1aa89>
- Otalor, J. I., & Oti, P. A. (2017). Budget Participation, Managerial Performance and Budget Slack : The Intervening Role Of Budget Pressure and Monitoring. *Accounting & Taxation Review*, 1(1), 9–37.
- Parker, R. J., & Kyj, L. (2006). Vertical Information Sharing in the Budgeting Process. *Accounting, Organizations and Society*, 31(1), 27–45.
- Pink, B., & Laoli, N. (2019). Kinerja industri manufaktur merosot, ini dampaknya pada pertumbuhan ekonomi. In *Kontan.Co.Id*. <https://nasional.kontan.co.id/news/kinerja-industri-manufaktur-merosot-ini-dampaknya-pada-pertumbuhan-ekonomi?page=all>

- Poon, M., Pike, R., & Tjosvold, D. (2001). Management Budget Participation, Goal Interdependence and Controversy: a study of a Chinese Public Utility. *Accounting Research*, 12(1).
- Realizing the value of.* (n.d.).
- Rosdini, D., & Ritchi, H. (2017a). Examining Accounting Information System in a Shared Environment: The Measure of System Adoption Efficacy – Indonesia Case. *Integrative Business and Economics Research*, 6(2), 326–342.
- Rosdini, D., & Ritchi, H. (2017b). On The Enterprise-Wide Accounting System Adoption : Study of the information System Successfulness-Case of Indonesia. *SIBR-UniKL 2017 Kuala Lumpur Conference on Interdisciplinary Business and Economics Research*.
- Rosdini, D., Syakhroza, A., Suleeman, J., & Hermawan, A. A. (2017). Psychological Contract, Moral Justification and Honesty in Budget Reporting. *International Journal of Applied Business and Economic Research*, 15(6), 1–20.
- Sahamok. (2020). *Perusahaan Manufaktur (Kimia, Konsumsi, Aneka Industri)*. <https://www.sahamok.com/>.
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach*. Wiley. <https://books.google.co.id/books?id=Ko6bCgAAQBAJ>
- Sekaran, Uma, & Bougie, R. (2016). *Research Methods for Business, a Skill Building Approach* (7th ed.). John Wiley & Sons Ltd.
- Sheldon, M. E. (1971). Investments and Involvements as Mechanisms Producing Commitment to the Organization. *Administrative Science Quarterly*, 16(2), 143–150.
- Shields, J. F., & Shields, M. D. (1998). Antecedents of Participative Budgeting. *Accounting, Organizations and Society*, 23(1), 49–76.
- Shields, M. D., Deng, F. J., & Kato, Y. (2000). The Design and Effects of Control Systems: Tests of Direct- and Indirect-Effects Models. *Accounting, Organizations and Society*, 25(2), 185–202.
- Shields, M. D., & Young, S. M. (1993). Antecedents and Consequences of Participative Budgeting: Evidence on The Effects of Asymmetrical Information. *Journal of Management Accounting Research*, 5(1), 265.
- Simons, J. C., & Buitendach, J. H. (2013). Psychological Capital, Work Engagement and Organisational Commitment Amongst Call Centre Employees in South Africa. *SA j. Ind. Psychol*, 39(2).
- Snyder, C. R., Harris, C., Anderson, J. R., Holleran, S. A., Irving, L. M., Sigmon, S. X., Bshinobu, L., Gibb, J., Langelle, C., & Harney, P. (1991). The Will and

- the Ways: Development and Validation of an Individual-Differences Measure of Hope. *Journal of Personality and Social Psychology*, 60(4), 570–585.
- Stewart, T. A. (1997). *Intellectual Capital: The New Wealth of Organizations* (1st ed.). Doubleday.
- Surya, D., & Devie. (2013). Pengaruh Budgeting Participation terhadap Managarial Performance Pada Sektor Manufaktur. *Business Accounting Review*, 1(2).
- Tarigan, J., & Christian, P. (2015). The Influence of Budgeting Participation on Managerial Performance in Service Companies : An Evidence from Indonesia. *Journal of Accounting and Finance*, 15(8).
- Teitel, S. (2000). Manufacturing Industry. *Technology and Skills in Zimbabwe's Manufacturing*, 18–25. https://doi.org/10.1057/9780230514027_2
- Tsuruta, D. (2020). Japan's elderly small business managers: Performance and succession. *Journal of Asian Economics*, 66(September 2019), 101147. <https://doi.org/10.1016/j.asieco.2019.101147>
- Venkatesh, R., & Blaskovich, J. (2010). The Mediating Effect of Psychological Capital on the Budg. *Electronic Journal*, 1–24.
- Watabaji, M. D., Molnar, A., Weaver, R. D., Dora, M. K., & Gellynck, X. (2016). Information Sharing and Its Integrative Role: an Empirical Study of The Malt Varley value Chain in Ethiopia. *British Food Journal*, 118(12), 3012–3029.
- Wentzel, K. (2002). The Influence of Fairness Perceptions and Goal Commitment on Managers' Performance in a Budget Setting. *Behavioral Research In Accounting*, 14(1), 247–271.
- Wirjono, E. R., & Raharjono, A. B. (2007). Pengaruh Karakteristik Personalitas manajer terhadap Hubungan Antara Partisipasi Dalam Penyusunan Anggaran Dengan Kinerja Manajerial. *Kinerja*, 11(1), 50–63.
- Xue, Y., Fan, Y., & Xie, X. (2020). Relation between senior managers' safety leadership and safety behavior in the Chinese petrochemical industry. *Journal of Loss Prevention in the Process Industries*, 65(August 2019), 104142. <https://doi.org/10.1016/j.jlp.2020.104142>
- Yadiati, W., Nissa, Paulus, S., Suharman, H., & Meiryani. (2019). The Role of Green Intellectual Capital and Organizational Reputation in Influencing Environmental Performance. *International Journal of Energy Economics and Policy*, 9(3), 261–268.
- Yuan, Y., Viet, N., & Behdani, B. (2019). The impact of information sharing on the performance of horizontal logistics collaboration: A simulation study in an agri-food supply chain. *IFAC-PapersOnLine*, 52(13), 2722–2727. <https://doi.org/10.1016/j.ifacol.2019.11.619>