

DAFTAR PUSTAKA

- Abernethy, Margaret A., and Cameron H. Guthrie, (1994), "An Empirical Assessment of the "Fit" between Strategy and Management Information System Design", *Accounting & Finance*, Vol. 34, Iss.2, Nov., p. 49-66.
- Atkinson, Anthony A., Rajiv D. Baker., Robert S. Kaplan dan S. Mark Young, (1995), *Management Accounting*, Englewood Cliffs, New Jersey: Prentice Hall Inc.
- Chenhall, R.H., and Morris, D., (1986), "The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems", *The Accounting Review*, Vol. 61, January, pp.16-35.
- Chong, Vincent K., and Kar Ming Chong, (1997), "Strategic Choices, Environmental Uncertainty and SBU Performance: A Note on the Intervening Role of Management Accounting Systems", *Accounting and Business Research*, Vol. 27, No. 4, pp. 268-276.
- Desmiyawati, 2004. Pengaruh strategi dan ketidakpastian lingkungan terhadap hubungan antara informasi *broadscope* dan Kinerja Organisasi. *Jurnal Akuntansi dan Bisnis*, Vol. 4, No. 2, Hal.94 – 108.
- Ghozali, Imam, 2005. *Aplikasi Analisis Multivariate dengan program SPSS*. BPUD, Semarang.
- Gordon, L.A., , and Narayanan, V.K., (1984), "Management Accounting Systems, Perceived Environmental Uncertainty and Organization Structure: An Empirical Investigation", *Accounting, Organizations and Society*, Vol. 9, No.1, pp. 33-47.
- Govindarajan, V., (1984), "Appropriateness of Accounting Data in Performance Evaluation: An Empirical Examination of Environmental Uncertainty as an Intervening Variable", *Accounting, Organization and Society*, 9, pp.125-135.
- _____, (1988), "A Contingency approach to Strategy Implementation at the Business-Unit Level: Integrating Administrative Mechanisms with strategy", *Academy of Management Journal*, Vol. 31, No. 4, pp. 828-853.
- Gul, Ferdinand A., and Yew Ming Chia, (1994), "The Effects of Management Accounting Systems, Perceived Environmental Uncertainty and Decentralization on Management Performance: A Test of Three-Way Interaction", *Accounting, Organization and Society*, Vol.19, No.4/5, pp. 413 – 426.
- Hax, Arnold dan Majluf, Nicolas, (1995), *The Strategy Concept and Process: A Pragmatic Approach*, Second Edition, Printice Hall,Inc.

Imron, (2004), *Pengaruh Ketidakpastian Lingkungan dan Strategi Bisnis terhadap Hubungan antara Karakteristik Informasi Sistem Akuntansi Manajemen Broadscope dengan Kinerja Unit Bisnis Strategis*. SNA VII .

Kren, L. dan J. L. Kerr., (1993), “The Effect of Behavior Monitoring and Uncertainty on the Use of Performance-Contingent Compensation”, *Accounting and Business Research*, 23: pp. 159 - 167.

Mia, (1993), “The Role of MAS information in Organizations: an Empirical Study”, *British Accounting Review*, 25, pp. 269 – 285.

Miles, R.E., and Snow, C.C., (1978), *Organizational Strategy, Structure and Process*, New York, McGraw Hill.

Otley, D.T., (1980), “The Contingency Theory of Management Accounting: Achievement and Prognosis”, *Accounting, Organizations and Society*, Vol.5, No.4, pp. 413-428.

Porter, M. E., (1980), *Competitive Strategy: Techniques for Analyzing Industries and Competitors*, New York, Free Press.

Shields, Michael D.,F, Jhonny Deng dan Yutaka Kato, 2000. “The Design and Effect of Control System: Test of Direct and Indirect Effect Model, *Accounting, Organizations and Society*, Vol.5, No.25, pp. 182-202.

Simons, R., (1987), “Accounting Control Systems and Business Strategy”, *Accounting, Organizations and Society*, Vol. 12, No. 4, pp. 357-374.

Soobaroyen, T., dan Poorundersing, B, (2008), *The Effectiveness of Management Accounting Systems*. Managerial Auditing Journal. Vol. 23 No.2, hal. 187-219.

Syam, Fazli dan Lili Maryasih (2006), Sistem Akuntansi Manajemen, Persepsi Ketidakpastian Lingkungan, Desentralisasi, Dan Kinerja Organisasi (Studi Empiris Pada Perusahaan Manufaktur Di Provinsi NAD). *Simposium Nasional Akuntansi 9*, Padang.