

Daftar Pustaka

- Abernethy, M. A., & Brownell, P. (1999). *The Role Of Budgets In Organizations Facing Strategic Change: An Exploratory Study*.
- Argyris, C. (1991). Teaching Smart People How To Learn. *Harvard Business Review.*, 69(3).
- Au, N., Law, R., & Buhalis, D. (2010). *The Impact Of Culture On Ecomplaints: Evidence From Chinese Consumers In Hospitality Organisations*.
- Badan Pusat Statistik Kota Semarang. (2021). *Jumlah Hotel, Jumlah Kamar Dan Jumlah Tempat Tidur Pada Hotel Berbintang Di Kota Semarang, 2019*.
<Https://Semarangkota.Bps.Go.Id/Statictable/2021/06/16/199/Jumlah-Hotel-Jumlah-Kamar-Dan-Jumlah-Tempat-Tidur-Pada-Hotel-Berbintang-Di-Kota-Semarang-2019.Html>.
- Badan Pusat Statistik Provinsi Jawa Tengah. (2019). *Jumlah Hotel Dan Akomodasi Lainnya Menurut Klasifikasi Menurut Kabupaten/Kota Di Provinsi Jawa Tengah 2019-2021*.
<Https://Jateng.Bps.Go.Id/Indicator/16/607/1/Jumlah-Hotel-Dan-Akomodasi-Lainnya-Menurut-Klasifikasi-Menurut-Kabupaten-Kota-Di-Provinsi-Jawa-Tengah.Html>.
- Bisbe, J., & Otley, D. (2004). The Effects Of The Interactive Use Of Management Control Systems On Product Innovation. *Accounting, Organizations And Society*, 29(8), 709–737.
<Https://Doi.Org/10.1016/J.Aos.2003.10.010>
- Boateng, S. L. (2019). Online Relationship Marketing And Customer Loyalty: A Signaling Theory Perspective. *International Journal Of Bank Marketing*, 37(1), 226–240.
<Https://Doi.Org/10.1108/IJBM-01-2018-0009>
- Bortoluzzi, D. A., Lunkes, R. J., Santos, E. A. Dos, & Mendes, A. C. A. (2020). Effect Of Online Hotel Reviews On The Relationship Between Defender And Prospector Strategies And Management Controls. *International Journal Of Contemporary Hospitality Management*, 13(12), 3721–3745.
<Https://Doi.Org/10.1108/IJCHM-04-2020-0297>
- Coller, G., Frigotto, M. L., & Costa, E. (2018). Management Control System And Strategy: The Transforming Role Of Implementation. *Journal Of Applied Accounting Research*, 19(1), 141–160.
<Https://Doi.Org/10.1108/JAAR-01-2016-0002>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling Theory: A Review And Assessment. In *Journal Of Management* (Vol. 37, Issue 1, Pp. 39–67).
<Https://Doi.Org/10.1177/0149206310388419>
- De Harlez, Y., & Malagueño, R. (2016). Examining The Joint Effects Of Strategic Priorities, Use Of Management Control Systems, And Personal Background On Hospital Performance. *Management Accounting Research*, 30, 2–17. <Https://Doi.Org/10.1016/J.Mar.2015.07.001>
- E Ageftry, A. (2022). *5 Indikator Bisnis Hotel Yang Sehat, Patut Jadi Perhatian Pengusaha*.
<Https://Www.Brilio.Net/Creator/Indikator-Bisnis-Hotel-040263.Html>.
- Fan, W., Liu, Y., Li, H., Tuunainen, V. K., & Lin, Y. (2021). Quantifying The Effects Of Online Review Content Structures On Hotel Review Helpfulness. *Internet Research*, 32(7), 202–227.
<Https://Doi.Org/10.1108/INTR-11-2019-0452>
- Ghozali, I. (2015). *Control System, Strategy And Learning Tubagus Ismail, Sultan Ageng Tirtayasa University*.
- Ghozali, I. (2018). *Applikasi Analisis Multivariate Dengan Program SPSS 25*.

- Ghozali, I., & Indarto, S. L. (2016). Fraud Diamond: Detection Analysis On The Fraudulent Financial Reporting. *Risk Governance & Control: Financial Markets & Institutions*, 6 (4), 116–123.
- Gomez-Carrasco, P., & Michelon, G. (2017). The Power Of Stakeholders' Voice: The Effects Of Social Media Activism On Stock Markets. *Business Strategy And The Environment*, 26(6), 855–872. <Https://Doi.Org/10.1002/Bse.1973>
- Gomez-Conde, J., Lunkes, R. J., & Rosa, F. S. (2019). Environmental Innovation Practices And Operational Performance: The Joint Effects Of Management Accounting And Control Systems And Environmental Training. *Accounting, Auditing And Accountability Journal*, 32(5), 1325–1357. <Https://Doi.Org/10.1108/AAAJ-01-2018-3327>
- Green, D. D., & Roberts, G. (2012). *Transformational Leadership In A Postmodern World: The Presidential Election Of Barack Obama Business Reference Sources (I.E. Management) View Project Impact Of Digital Platforms Like Social Media View Project*. <Https://Www.Researchgate.Net/Publication/287028676>
- Gu, B., & Ye, Q. (2014). First Step In Social Media: Measuring The Influence Of Online Management Responses On Customer Satisfaction. *Production And Operations Management*, 23(4), 570–582. <Https://Doi.Org/10.1111/Poms.12043>
- Gunawan, F., Fauzi, M. A., & Adikara, P. P. (2017). Analisis Sentimen Pada Ulasan Aplikasi Mobile Menggunakan Naive Bayes Dan Normalisasi Kata Berbasis Levenshtein Distance (Studi Kasus Aplikasi BCA Mobile). *Systemic: Information System And Informatics Journal*, 3(2), 1–6. <Https://Doi.Org/10.29080/Systemic.V3i2.234>
- Hasanuh, N. (2016). *Pengaruh Pengendalian Diagnostik Terhadap Kinerja Karyawan*.
- Henri, J. F. (2006). Management Control Systems And Strategy: A Resource-Based Perspective. *Accounting, Organizations And Society*, 31(6), 529–558. <Https://Doi.Org/10.1016/J.Aos.2005.07.001>
- Henri, J.-F. (2006). Organizational Culture And Performance Measurement Systems. *Accounting, Organizations And Society*, 31(1), 77–103. <Https://Doi.Org/Https://Doi.Org/10.1016/J.Aos.2004.10.003>
- Heyden, M. L. M., Fourné, S. P. L., Koene, B. A. S., Werkman, R., & Ansari, S. S. (2017). Rethinking ‘Top-Down’ And ‘Bottom-Up’ Roles Of Top And Middle Managers In Organizational Change: Implications For Employee Support. *Journal Of Management Studies*, 54(7), 961–985. <Https://Doi.Org/10.1111/Joms.12258>
- Ismail, T., Wiyantoro, L. S., Meutia, & Muchlish, M. (2012). Strategy, Interactive Control System And National Culture: A Case Study Of Batik Industry In Indonesia. *Procedia - Social And Behavioral Sciences*, 65, 33–38. <Https://Doi.Org/10.1016/J.Sbspro.2012.11.087>
- Kruis, A. M., Speklé, R. F., & Widener, S. K. (2016). The Levers Of Control Framework: An Exploratory Analysis Of Balance. *Management Accounting Research*, 32, 27–44. <Https://Doi.Org/10.1016/J.Mar.2015.12.002>
- Langfield-Smith, K. (1997). Management Control Systems And Strategy: A Critical Review*. In *Organizations And Society* (Vol. 22, Issue 2).
- Liu, Z., & Park, S. (2015). What Makes A Useful Online Review? Implication For Travel Product Websites. *Tourism Management*, 47, 140–151. <Https://Doi.Org/10.1016/J.Tourman.2014.09.020>

- Lunkes, R. J., Bortoluzzi, D. A., Anzilago, M., & Da Rosa, F. S. (2020). Influence Of Online Hotel Reviews On The Fit Between Strategy And Use Of Management Control Systems: A Study Among Small- And Medium-Sized Hotels In Brazil. *Journal Of Applied Accounting Research*, 21(4), 615–634. <Https://Doi.Org/10.1108/JAAR-06-2018-0090>
- Malmi, T., & Brown, D. A. (2008). Management Control Systems As A Package-Opportunities, Challenges And Research Directions. *Management Accounting Research*, 19(4), 287–300. <Https://Doi.Org/10.1016/J.Mar.2008.09.003>
- Market, J., Author, S., & Spence, M. (1973). Job Market Signaling. In *Source: The Quarterly Journal Of Economics* (Vol. 87, Issue 3).
- Mellinas, J. P., Martínez María-Dolores, S. M., & Bernal García, J. J. (2016). Effects Of The Booking.Com Scoring System. *Tourism Management*, 57, 80–83. <Https://Doi.Org/10.1016/J.Tourman.2016.05.015>
- Merchant, K. A., & Van Der Stede, W. A. (2007). *Management Control Systems: Performance Measurement, Evaluation And Incentives* (2nd Edition) (2nd Ed.). Prentice Hall. <Https://Cris.Maastrichtuniversity.Nl/En/Publications/Management-Control-Systems-Performance-Measurement-Evaluation-And-2>
- Mundy, J. (2010). Creating Dynamic Tensions Through A Balanced Use Of Management Control Systems. *Accounting, Organizations And Society*, 35(5), 499–523. <Https://Doi.Org/10.1016/J.Aos.2009.10.005>
- Mushonifin, M. H. (2022). *Tingkat Okupansi Hotel Di Kota Semarang Alami Sedikit Penurunan, Berikut Ini Laporan BPS*. <Https://Sigijateng.Id/2022/Tingkat-Okupansi-Hotel-Di-Kota-Semarang-Alami-Sedikit-Penurunan-Berikut-Ini-Laporan-Bps/>.
- Nanang, J., Kusmintardjo, S., Djum, D., & Benty, N. (2016). *Analisis Okupansi Ruang Kuliah Pada Fakultas Ilmu Pendidikan Universitas Negeri Malang*.
- Naranjo-Gil, D. (2016). Role Of Management Control Systems In Crafting Realized Strategies. *Journal Of Business Economics And Management*, 17(6), 865–881. <Https://Doi.Org/10.3846/16111699.2014.994558>
- Nasution, N., Faruqi, F., & Rahayu, S. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Struktur Modal, Pertumbuhan Perusahaan Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Di Indonesia Tahun 2015-2018. *Jurnal STEI Ekonomi*, 28, 153–171. <Https://Doi.Org/10.36406/Jemi.V28i01.273>
- Nonaka, I. (1988). Toward Middle-Up-Down Management: Accelerating Information Creation. *Sloan Management Review*, 29, 9–18.
- Pradnyana, I., & Noviari, N. (2017). Pengaruh Perencanaan Pajak Terhadap Nilai Perusahaan Dengan Transparansi Perusahaan Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 18(2), 1398–1425. <Https://Ojs.Unud.Ac.Id/Index.Php/Akuntansi/Article/View/25707>
- Rohmah, I. (2022). *Tingkat Hunian Kamar Hotel Di Jateng Naik Pada Maret 2022*. <Https://Jateng.Tribunnews.Com/2022/05/10/Tingkat-Hunian-Kamar-Hotel-Di-Jateng-Naik-Pada-Maret-2022>.
- Rusniati, & Haq, A. (2017). Perencanaan Strategis Dalam Perspektif Organisasi. *Jurnal Intekna : Informasi Teknik Dan Niaga*, 14(2). <Https://Ejurnal.Poliban.Ac.Id/Index.Php/Intekna/Article/View/178>

- Senduk, F., Manossoh, H., Affandi Analisis Penerapan Sistem, D., Angelia Senduk, F., Manossoh, H., Affandi, D., Akuntansi, J., & Ekonomi Dan Bisnis, F. (2016). *Analisis Penerapan Sistem Pengendalian Manajemen Pada Koperasi Simpan Pinjam "Ayamen Mandiri" Kombi Analysis Of The Implementation Of Management Control System On Saving And Credit Coorporative "Ayamen Mandiri" Kombi.* 4, 885–892.
- Serra Cantallops, A., & Salvi, F. (2014). New Consumer Behavior: A Review Of Research On Ewom And Hotels. *International Journal Of Hospitality Management*, 36, 41–51. <Https://Doi.Org/10.1016/J.Ijhm.2013.08.007>
- Souza Bido, D. De, Silva, D. Da, & Alexandre Souza Universidade De São Paulo, C. De. (2010). *Mensuração Com Indicadores Formativos Nas Pesquisas Em Administração De Empresas: Como Lidar Com A Multicolinearidade Entre Eles? Business Administration Research Formative Indicator Measurement: How To Deal With Their Multicollinearity Universidade Presbiteriana Mackenzie Universidade Nove De Julho Universidade Presbiteriana Mackenzie Resumo.*
- Tucker, B. P., & Parker, L. D. (2013). Out Of Control? Strategy In The NFP Sector: The Implications For Management Control. *Accounting, Auditing And Accountability Journal*, 26(2), 234–266. <Https://Doi.Org/10.1108/09513571311303729>
- Turner, M. J., Way, S. A., Hodari, D., & Witteman, W. (2017). Hotel Property Performance: The Role Of Strategic Management Accounting. *International Journal Of Hospitality Management*, 63, 33–43. <Https://Doi.Org/10.1016/J.Ijhm.2017.02.001>
- Widener, S. K. (2007). An Empirical Analysis Of The Levers Of Control Framework. *Accounting, Organizations And Society*, 32(7–8), 757–788. <Https://Doi.Org/10.1016/J.Aos.2007.01.001>
- Xie, K. L., Zhang, Z., & Zhang, Z. (2014). The Business Value Of Online Consumer Reviews And Management Response To Hotel Performance. *International Journal Of Hospitality Management*, 43, 1–12. <Https://Doi.Org/10.1016/J.Ijhm.2014.07.007>
- Xu, X., & Li, Y. (2016). The Antecedents Of Customer Satisfaction And Dissatisfaction Toward Various Types Of Hotels: A Text Mining Approach. *International Journal Of Hospitality Management*, 55, 57–69. <Https://Doi.Org/10.1016/J.Ijhm.2016.03.003>
- Yu, H. C., Kuo, L., & Kao, M. F. (2017). The Relationship Between CSR Disclosure And Competitive Advantage. *Sustainability Accounting, Management And Policy Journal*, 8(5), 547–570. <Https://Doi.Org/10.1108/SAMPJ-11-2016-0086>
- Zhao, X. (Roy), Wang, L., Guo, X., & Law, R. (2015). The Influence Of Online Reviews To Online Hotel Booking Intentions. *International Journal Of Contemporary Hospitality Management*, 27(6), 1343–1364. <Https://Doi.Org/10.1108/IJCHM-12-2013-0542>
- Zhao, Y., Xu, X., & Wang, M. (2019). Predicting Overall Customer Satisfaction: Big Data Evidence From Hotel Online Textual Reviews. *International Journal Of Hospitality Management*, 76, 111–121. <Https://Doi.Org/10.1016/J.Ijhm.2018.03.017>