DAFTAR PUSTAKA

Anthony, R., & Govindarajan, V. (2007). *Management Control Systems* (12th Edition). Tata McGraw-Hill Publishing Company.

Anthony, R. N. (1981). *Planning and control systems : a framework for analysis*. Harvard Business School

Aoki, M. (1968). Control of large-scale dynamic systems by aggregation. *IEEE Transactions on Automatic Control*, *13*(3), 246–253. https://doi.org/10.1109/TAC.1968.1098900

Asamoah, D., Abor, P., & Opare, M. (2011). An examination of pharmaceutical supply chain for artemisinin-based combination therapies in Ghana. *Management Research Review*, *34*(7), 790–809. https://doi.org/10.1108/01409171111146689

Ataseven, C., & Nair, A. (2017). Assessment of supply chain integration and performance relationships: A meta-analytic investigation of the literature. *International Journal of Production Economics*, *185*, 252–265. https://doi.org/10.1016/J.IJPE.2017.01.007

Ayadi, F. (2024). Enhancing supply chain performance of Saudi hospitals through resilience: The roles of supply chain integration and innovation. *Uncertain Supply Chain Management*, *12*(4), 2855–2868. https://doi.org/10.5267/J.USCM.2024.4.017

Bialas, C., Bechtsis, D., Aivazidou, E., Achillas, C., & Aidonis, D. (2023). A Holistic View on the Adoption and Cost-Effectiveness of Technology-Driven Supply Chain Management Practices in Healthcare. *Sustainability 2023, Vol. 15, Page 5541*, *15*(6), 5541. https://doi.org/10.3390/SU15065541

Bouwens, J., & Abernethy, M. A. (2000). The consequences of customization on management accounting system design. *Accounting, Organizations and Society*, *25*(3), 221–241. https://doi.org/10.1016/S0361-3682(99)00043-4

Bradaschia, M., & Pereira, S. C. F. (2015). Building Resilient Supply Chains Through Flexibility: a Case Study in Healthcare. *Journal of Operations and Supply Chain Management*, *8*(2), 120–133. https://doi.org/10.12660/JOSCMV8N2P120-133

Brühl, R., Horch, N., & Osann, M. (2010). Improving integration capabilities with management control. *European Journal of Innovation Management*, *13*(4), 385–408. https://doi.org/10.1108/14601061011086267

Brusset, X., & Teller, C. (2017). Supply chain capabilities, risks, and resilience. *International Journal of Production Economics*, *184*, 59–68. https://doi.org/10.1016/J.IJPE.2016.09.008

Burritt, R., & Schaltegger, S. (2014). Accounting towards sustainability in production and supply chains. *The British Accounting Review*, *46*(4), 327–343. https://doi.org/10.1016/J.BAR.2014.10.001

Cagliano, A. C., Grimaldi, S., & Rafele, C. (2016). Paving the way for warehouse centralization in healthcare: A preliminary assessment approach. *American Journal of Applied Sciences*, *13*(5), 490–500. https://doi.org/10.3844/AJASSP.2016.490.500

Cao, M., & Zhang, Q. (2011). Supply chain collaboration: Impact on collaborative advantage and firm performance. *Journal of Operations Management*, *29*(3), 163–180. https://doi.org/10.1016/J.JOM.2010.12.008

Chaudhuri, A., Boer, H., & Taran, Y. (2018). Supply chain integration, risk management and manufacturing flexibility. *International Journal of Operations and Production Management*, *38*(3), 690–712. https://doi.org/10.1108/IJOPM-08-2015-0508

Chen, D. Q., Preston, D. S., & Xia, W. (2013). Enhancing hospital supply chain performance: A relational view and empirical test. *Journal of Operations Management*, *31*(6), 391–408. https://doi.org/10.1016/J.JOM.2013.07.012

Chen, I. J., & Paulraj, A. (2004). Towards a theory of supply chain management: the constructs and measurements. *Journal of Operations Management*, *22*(2), 119–150. https://doi.org/10.1016/J.JOM.2003.12.007

Chenhall, R. H. (1986). The impact of structure, environment, and interdependence on the perceived usefulness of management accounting systems. *The Accounting Review : A Publication of the American Accounting Association*, *61*(1).

Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, *28*(2–3), 127–168. https://doi.org/10.1016/S0361-3682(01)00027-7

Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Hillsdale, NJ: Lawrence Erlbaum Associates, Publishers.

Donaldson, L. (2001). *The Contingency Theory of Organizations*. SAGE Publications, Inc. https://doi.org/10.4135/9781452229249

Drazin, R., & de Ven, A. H. Van. (1985). Alternative Forms of Fit in Contingency Theory. *Administrative Science Quarterly*, *30*(4), 514. https://doi.org/10.2307/2392695

Flynn, B. B., Huo, B., & Zhao, X. (2010). The impact of supply chain integration on performance: A contingency and configuration approach. *Journal of Operations Management*, *28*(1), 58–71. https://doi.org/10.1016/J.JOM.2009.06.001

Gaffney, A., McCormick, D., Bor, D., Woolhandler, S., & Himmelstein, D. U. (2024). Hospital Capital Assets, Community Health, and the Utilization and Cost of Inpatient Care. *Medical Care*, *62*(6), 396–403. https://doi.org/10.1097/MLR.0000000000001999

Galić, M., Associate, R., & Biškupec, P. P. (2021). Assessment of Management Controlling in Pandemic Times. *EU and Comparative Law Issues and Challenges Series (ECLIC)*, *5*, 766–781. https://doi.org/10.25234/ECLIC/18351

Gaura, M., Kuboń, M., Kowalczyk, Z., Kwaśniewski, D., Daniel, Z., & Kapela, K. (2020). Quality Assessment of Delivery in the Supply Chain Optimization. *Agricultural Engineering*, *24*(3), 21–30. https://doi.org/10.1515/AGRICENG-2020-0023

Geta, E. T., Terefa, D. R., & Desisa, A. E. (2023). Efficiency of Medical Equipment Utilization and Its Associated Factors at Public Referral Hospitals in East Wollega Zone, Oromia Regional State, Ethiopia. *Medical Devices (Auckland, N.Z.)*, *16*, 37. https://doi.org/10.2147/MDER.S401041

Getele, G. K., Li, T., & Arrive, J. T. (2020). The Role of Supply Chain Management in Healthcare Service Quality. *IEEE Engineering Management Review*, *48*(1), 145–155. https://doi.org/10.1109/EMR.2020.2968429

Gomez-Conde, J., Lopez-Valeiras, E., Rosa, F. S., & Lunkes, R. J. (2022). The effect of management control systems in managing the unknown: Does the market appreciate the breadth of vision? *Review of Managerial Science*, *17*(8), 1. https://doi.org/10.1007/S11846-022-00601-0

Gorbenko, K., Romanchuk, K., Sagliocca, F., & Mazumdar, M. (2023). A changing supply chain for a changing health care system: Barriers and facilitators of implementing enterprise resource planning. *Work (Reading, Mass.)*, *74*(3), 977–990. https://doi.org/10.3233/WOR-210081

Habib, Md. M., Chowdhury, F., Sabah, S., & Debnath, D. (2022). A Study on Hospital Supply Chain Management. *American Journal of Industrial and Business Management*, *12*(05), 806–823. https://doi.org/10.4236/AJIBM.2022.125042

Haddadzade, M., & Bafghi, A. S. M. (2023). The Impact of Internal and External Integration on Hospital Performance in Context with Supply Chain Value Addition. *Quarterly Journal of Management Strategies in Health System*. https://doi.org/10.18502/MSHSJ.V7I4.12179

Hair, Joseph F, Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A Primer On Partial Least Squares Structural Equation Modeling (PLS-SEM)* (3rd edition). California: SAGE Publications Ltd.

Hair, Joseph F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*. Emerald Group Publishing Ltd. https://doi.org/10.1108/EBR-11-2018-0203

Hammad, S. A., Jusoh, R., & Ghozali, I. (2013). Decentralization, perceived environmental uncertainty, managerial performance and management accounting system information in Egyptian hospitals. *International Journal of Accounting and Information Management*, *21*(4), 314–330. https://doi.org/10.1108/IJAIM-02-2012-0005

Jibrailu L. Maliyogbinda, S., & Tijjani, U. (2022). Framework For Integration Of Vertical Public Health Supply Chain Systems: A Case Study Of Nigeria. *International Journal of Supply Chain Management*, *7*(1), 1–27. Retrieved from https://ideas.repec.org/a/bdu/oijscm/v7y2022i1p1-27id1483.html

Junaid, M., Zhang, Q., Cao, M., & Luqman, A. (2023). Nexus between technology enabled supply chain dynamic capabilities, integration, resilience, and sustainable performance: An empirical examination of healthcare organizations. *Technological Forecasting and Social Change*, *196*, 122828. https://doi.org/10.1016/J.TECHFORE.2023.122828

Kelle, P., Woosley, J., & Schneider, H. (2012). Pharmaceutical supply chain specifics and inventory solutions for a hospital case. *Operations Research for Health Care*, *1*(2–3), 54–63. https://doi.org/10.1016/J.ORHC.2012.07.001

Khanuja, A., & Jain, R. K. (2020). Supply chain integration: a review of enablers, dimensions and performance. *Benchmarking: An International Journal*, *27*(1), 264–301. https://doi.org/10.1108/BIJ-07-2018-0217

Khanuja, A., & Jain, R. K. (2022). The mediating effect of supply chain flexibility on the relationship between supply chain integration and supply chain performance. *J. Enterp. Inf. Manag.*, *35*(6), 1548–1569. https://doi.org/10.1108/JEIM-11-2020-0449

Kim, D. (2005). An integrated supply chain management system: A case study in healthcare sector. *Lecture Notes in Computer Science*, *3590*, 218–227. https://doi.org/10.1007/11545163_22

Langarizadeh, M., Fallahnezhad, M., & Vahabzadeh, A. (2024). Key performance indicators of hospital supply chain: a systematic review. *BMC Health Services Research*, *24*(1). https://doi.org/10.1186/S12913-024-11954-5

Lenin, K. (2014). Measuring Supply Chain Performance in the Healthcare Industry. *Science Journal of Business Management*, *2*(5), 136. https://doi.org/10.11648/J.SJBM.20140205.14

Li, Siyu, Huo, B., & Han, Z. (2022). A literature review towards theories and conceptual models of empirical studies on supply chain integration and performance. *International Journal of Production Economics*, *250*, 108625. https://doi.org/10.1016/J.IJPE.2022.108625

Li, Suhong, Ragu-Nathan, B., Ragu-Nathan, T. S., & Subba Rao, S. (2006). The impact of supply chain management practices on competitive advantage and organizational performance. *Omega*, *34*(2), 107–124. https://doi.org/10.1016/J.OMEGA.2004.08.002

Lin, R. H., & Ho, P. Y. (2014). The study of CPFR implementation model in medical SCM of Taiwan. *Production Planning & Control*, *25*(3), 260–271. https://doi.org/10.1080/09537287.2012.673646

Lunkes, R. J., da Rosa, F. S., & Lattanzi, P. (2020). The Effect of the Perceived Utility of a Management Control System with a Broad Scope on the Use of Food Waste Information and on Financial and Non-Financial Performances in Restaurants. *Sustainability 2020, Vol. 12, Page 6242*, *12*(15), 6242. https://doi.org/10.3390/SU12156242

Macinati, M. S., & Anessi-Pessina, E. (2014). Management accounting use and financial performance in public health-care organisations: evidence from the Italian National Health Service. *Health Policy (Amsterdam, Netherlands)*, *117*(1), 98–111. https://doi.org/10.1016/J.HEALTHPOL.2014.03.011

Makkawi, A. M. E., Mousnad, M. A., & Mohamed, G. K. (2020). Cost-Effectiveness Analysis of Supply Chain System: Sudan's National Medical Supplies Fund 2011-2014. *Global Journal on Quality and Safety in Healthcare*, *3 2*(2), 72–80. https://doi.org/10.36401/JQSH-20-6

Maliyogbinda, J., & Tijjani, U. (2022). Framework for Integration of Vertical Public Health Supply Chain System: A Case Study of Nigeria. *International Journal of Supply Chain Management*, *7*(1), 1–27. https://doi.org/10.47604/IJSCM.1483

Mandal, S. (2017). The influence of dynamic capabilities on hospital-supplier collaboration and hospital supply chain performance. *International Journal of Operations and Production Management*, *37*(5), 664–684. https://doi.org/10.1108/IJOPM-05-2016-0249/FULL/XML

Mandal, S. (2018). Influence of human capital on healthcare agility and healthcare supply chain performance. *Journal of Business & Industrial Marketing*, *33*(7), 1012–1026. https://doi.org/10.1108/JBIM-06-2017-0141

Mat Isa, R., & Mohammad Al Dweiri, M. A. (2020). Supply Chain Integration and Supply Chain Performance: The Role of Knowledge Sharing as A Mediator. *International Journal of Management Studies*, *26*. https://doi.org/10.32890/IJMS.26.2.2019.10518

Moons, K., Waeyenbergh, G., & Pintelon, L. (2019). Measuring the logistics performance of internal hospital supply chains – A literature study. *Omega*, *82*, 205–217. https://doi.org/10.1016/J.OMEGA.2018.01.007

Muntaka, A. S., Haruna, A., & Kofi Mensah, H. (2017). Supply Chain Integration and Flexibility and Its Impact on Business Performance. *International Journal of Business and Management*, *12*(4), 130. https://doi.org/10.5539/IJBM.V12N4P130

Nabelsi, V., & Gagnon, S. (2017). Information technology strategy for a patient-oriented, lean, and agile integration of hospital pharmacy and medical equipment supply chains. *International Journal of Production Research*, *55*(14), 3929–3945. https://doi.org/10.1080/00207543.2016.1218082

Nartey, E. (2023). COVID-19 uncertainty, pandemic management strategy, management control and public health performance. *Management Research Review*, *46*(11), 1619–1636. https://doi.org/10.1108/MRR-07-2022-0476

Nartey, E. (2024). Management accounting and control, supply chain resilience and healthcare performance under disruptive impact. *International Journal of Productivity and Performance Management*, *73*(6), 1948–1969. https://doi.org/10.1108/IJPPM-01-2023-0009/FULL/XML

Nartey, E., Aboagye-Otchere, F. K., & Simpson, S. N. Y. (2022). Management control and supply chain operational performance of public health emergency to pandemic control. *Management Research Review*, *45*(3), 398–435. https://doi.org/10.1108/MRR-09-2020-0600/FULL/XML

Nartey, E., Aboagye-Otchere, F. K., & Yaw Simpson, S. N. (2020). The contingency effects of supply chain integration on management control system design and operational performance of hospitals in Ghana. *Journal of Accounting in Emerging Economies*, *10*(2), 207–241. https://doi.org/10.1108/JAEE-10-2018-0111

Pasaribu, A., Silitonga, R. Y. H., & Setiawati, M. (2024). Analysis of The Influence of Supplier and Government Partnerships on Hospital Supply Chain Performance. *Petra International Journal of Business Studies*, *7*(1), 99–112. https://doi.org/10.9744/PETRAIJBS.7.1.99-112

Polater, A., & Demirdogen, O. (2018). An investigation of healthcare supply chain management and patient responsiveness: An application on public hospitals. *International Journal of Pharmaceutical and Healthcare Marketing*, *12*(3), 325–347. https://doi.org/10.1108/IJPHM-07-2017-0040

Reusen, E., & Stouthuysen, K. (2017). Misaligned control: The role of management control system imitation in supply chains. *Accounting, Organizations and Society*, *61*, 22–35. https://doi.org/10.1016/J.AOS.2017.08.001

Sari, I. P., & Noviana, M. (2022). The Effect of Characteristics of Management Accounting System Information (Broadscope, Timeliness, Aggregation, and Integration) and Decentralization of Managerial Performance. *Jurnal Aplikasi Manajemen*, *20*(4). https://doi.org/10.21776/UB.JAM.2022.020.04.12

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business - A Skill Building Approach 7th Edition*. Wiley

Senna, P., Guimarães Marujo, L., Santos, A. C. de S. G. dos, Freitag, A. E. B., & França, S. L. B. (2024). Supply chain risk management to achieve healthcare supply chain operational excellence: a fsQCA and PLS-SEM approach. *International Journal of Lean Six Sigma*, *15*(1), 177–200. https://doi.org/10.1108/IJLSS-05-2023-0091

Senna, P., Reis, A. D. C., Leão Santos, I., & Dias, A. C. (2022). Healthcare supply chain risk management in Rio de Janeiro, Brazil: What is the current situation? *Work (Reading, Mass.)*, *72*(2), 511–527. https://doi.org/10.3233/WOR-205216

Senna, P., Reis, A., Dias, A., Coelho, O., Guimarães, J., & Eliana, S. (2023). Healthcare supply chain resilience framework: antecedents, mediators, consequents. *Production Planning and Control*, *34*(3), 295–309. https://doi.org/10.1080/09537287.2021.1913525

Senna, P., Reis, A., Marujo, L. G., Ferro de Guimarães, J. C., Severo, E. A., & dos Santos, A. C. de S. G. (2024). The influence of supply chain risk management in healthcare supply chains performance. *Production Planning & Control*, *35*(12), 1368–1383. https://doi.org/10.1080/09537287.2023.2182726

Shubita, M. (2023). The role of sticky cost behavior in supply chain management: Evidence from Jordan. *Problems and Perspectives in Management*. https://doi.org/10.21511/ppm.21(2).2023.27

Siagian, H., Tarigan, Z. J. H., & Jie, F. (2021). Supply Chain Integration Enables Resilience, Flexibility, and Innovation to Improve Business Performance in COVID-19 Era. *Sustainability*, *13*(9). https://doi.org/10.3390/SU13094669

Soni, U., & Jain, V. (2011). Minimizing the vulnerabilities of supply chain: A new framework for enhancing the resilience. *IEEE International Conference on Industrial Engineering and Engineering Management*, 933–939. https://doi.org/10.1109/IEEM.2011.6118053

Soobaroyen, T., & Poorundersing, B. (2008). The effectiveness of management accounting systems: Evidence from functional managers in a developing country. *Managerial Auditing Journal*, *23*(2), 187–219. https://doi.org/10.1108/02686900810839866

Soto Lopez, D., Garshasbi, M., Kabir, G., Bari, A. B. M. M., & Ali, S. M. (2022). Evaluating interaction between internal hospital supply chain performance indicators: a rough-DEMATEL-based approach. *International Journal of Productivity and Performance Management*, *71*(6), 2087–2113. https://doi.org/10.1108/IJPPM-02-2021-0085

Srivastava, S., & Singh, R. K. (2021a). Exploring integrated supply chain performance in healthcare: a service provider perspective. *Benchmarking: An International Journal*, *28*(1), 106–130. https://doi.org/10.1108/BIJ-03-2020-0125

Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Vol. 23). Alfabeta.

Tukamuhabwa, B. R., Mutebi, H., & Mbatsi, A. (2024). Supply chain agility in humanitarian organisations: examining the role of self-organisation, information integration and adaptability in South Sudan. *Journal of Systems and Information Technology*, *26*(4), 528–561. https://doi.org/10.1108/JSIT-11-2020-0242/FULL/XML

Turhan, S. N., & Vayvay, Ö. (2012). Vendor managed inventory via SOA in healthcare supply chain management. *International Journal of Business Information Systems*, *9*(4), 451–464. https://doi.org/10.1504/IJBIS.2012.046295

Vanbrabant, L., Verdonck, L., Mertens, S., & Caris, A. (2023). Improving hospital material supply chain performance by integrating decision problems: A literature review and future research directions. *Computers & Industrial Engineering*, *180*, 109235. https://doi.org/10.1016/J.CIE.2023.109235

Venkatraman, N., & Prescott, J. E. (1990). Environment-strategy coalignment: An empirical test of its performance implications. *Strategic Management Journal*, *11*(1), 1–23. https://doi.org/10.1002/SMJ.4250110102

Wei, Y., Yu, H., Geng, J., Wu, B., Guo, Z., He, L., & Chen, Y. (2018). Hospital efficiency and utilization of high-technology medical equipment: A panel data analysis. *Health Policy and Technology*, *7*(1), 65–72. https://doi.org/10.1016/J.HLPT.2018.01.001

Weinstein, M. C., & Stason, W. B. (1977). Foundations of cost-effectiveness analysis for health and medical practices. *The New England Journal of Medicine*, *296* *13*(13), 716–721. https://doi.org/10.1056/NEJM197703312961304

Wong, C. Y., Boon-Itt, S., & Wong, C. W. Y. (2011). The contingency effects of environmental uncertainty on the relationship between supply chain integration and operational performance. *Journal of Operations Management*, *29*(6), 604–615. https://doi.org/10.1016/J.JOM.2011.01.003

Yu, W., Zhao, G., Liu, Q., & Song, Y. (2021). Role of big data analytics capability in developing integrated hospital supply chains and operational flexibility: An organizational information processing theory perspective. *Technological Forecasting and Social Change*, *163*, 120417. https://doi.org/10.1016/J.TECHFORE.2020.120417

Yu, Z. (2023). Optimizing internal control in public hospital supply chain: a game theory-based approach. *Frontiers in Public Health*, *11*, 1240757. https://doi.org/10.3389/FPUBH.2023.1240757/BIBTEX

Zilberberg, M. D., & Shorr, A. F. (2010). Understanding cost-effectiveness. *Clinical Microbiology and Infection : The Official Publication of the European Society of Clinical Microbiology and Infectious Diseases*, *16 12*(12), 1707–1712. https://doi.org/10.1111/J.1469-0691.2010.03331.X

Ziat, A., Sefiani, N., Azzouzi, H., & Reklaoui, K. (2022). A generic sustainable performance management system for hospital supply chain: design & analysis. *Health Systems*, 13(2), 97. https://doi.org/10.1080/20476965.2022.2155256