

DAFTAR PUSTAKA

- (BPS), B. P. S. (2023). Statistik Industri Manufaktur Indonesia 2023. Badan Pusat Statistik.
<https://www.bps.go.id/id/publication/2025/07/31/19e60551bde44c9ff6aefcba/statistik-industri-manufaktur-indonesia-2023.html>
- AlHayek, W. Y., & Odeh, R. (2024). *Exploring the Impact of ERP Systems on Business Efficiency.. Benha Journal of Applied Sciences*, 9(5), 175–177.
<https://doi.org/10.21608/bjas.2024.318158.1491>
- Astuti, A. widya, Muhafifah, R., Siber Cerdika Internasional, P., Syekh Nurjati Cirebon, I., & Swadaya Gunung Jati Cirebon, U. (2023). the Role of Technology in Changing Modern Business Dynamics. *Interdisciplinary Journal of Advanced Research and Innovation*, 1(2), 68–72.
<http://www.ijari.ph/index.php/jr/index>
- Barney, J. (1991). Required Reading_RBV seminal paper by Jay Barney. In *Journal of Management* (Vol. 17, Issue 1, pp. 99–120).
- Brigham, eugene f, & Houston, joel f. (2019). An Overview Of Financial Management. *IEEE Transactions on Information Theory*, 58(3), 1743–1756.
<http://ieeexplore.ieee.org/lpdocs/epic03/wrapper.htm?arnumber=6071007>
- Budiyanti, H. (2022). Perbandingan antara *Economic Value Added* (eva) dengan return on assets (roa) dalam menilai kinerja keuangan perusahaan (Studi Kasus pada Saham IDX BUMN20 di Bursa Efek Indonesia). 2(5), 543–554.
- Davis, F. D. (1989). *Perceived usefulness, perceived ease of use, and user acceptance of information technology. MIS Quarterly: Management Information Systems*, 13(3), 319–339. <https://doi.org/10.2307/249008>
- Delvira, B. L., & Kurniawan, D. (2022). *Effect of Implementation ERP on Profitability of Firm Value Sector Manufacture Companies Listed on the Indonesia Stock Exchange. Journal of Applied Accounting and Taxation*, 7(1), 16–24. <https://doi.org/10.30871/jaat.v7i1.3381>
- Desgrais, N., & Guichaoua, Y. (2010). Kent Academic Repository. *European Journal of Social Psychology*, 40(2), 366–374.
- Fadillah, I. rahmah, Nadiyah, N., Rohmah, L., Haryadi, D., & Wahyudi, W. (2024). Profitability ratio analysis to assess the financial performance. *International Journal of Applied Finance and Business Studies*, 11(4), 964–969. <https://doi.org/10.35335/ijafibs.v11i4.243>
- Firmansyah, B. R., & Ningsih, Y. (2023). Pengaruh Rasio Keuangan Terhadap Kinerja Keuangan Perusahaan yang Terdaftar di Bursa Efek Indonesia (Sub Sektor Makanan dan Minuman Periode 2015-2020). *Jurnal Ilmiah Universitas Batanghari Jambi*, 23(1), 33.

<https://doi.org/10.33087/jiubj.v23i1.2587>

Ghozali, Imam. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25.

Ghozali. (2021). Aplikasi Analisis Multivariate dengan Program IBM SPSS 26.

Ghozali. (2023). Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 Untuk Penelitian Empiris edisi 2. In Badan Penerbit Universitas Diponegoro.

Gitman, L. J., Juchau, R., & Flanagan, J. (2015). *Principles of managerial finance*. Pearson Higher Education AU.

Hapsari, D. P. (2019). Pengaruh *Enterprise Resource Planning* terhadap Kinerja Keuangan Perusahaan. *Owner*, 3(2), 108. <https://doi.org/10.33395/owner.v3i2.175>

Hasanudin, H. (2024). Optimizing The Implementation Of Enterprise Resource Planning (ERP) In Company Financial Management. *Jurnal Ekonomi, Akuntansi Dan Manajemen Indonesia*, 2(02), 104–114. <https://doi.org/10.58471/jeami.v2i02.555>

Herdiana, H., Sumarno, A., & Endri, E. (2020). The Effect of Financial Performance on the Profitability of Food and Beverage Companies in Indonesia. *International Journal of Financial Research*, 12(1), 30. <https://doi.org/10.5430/ijfr.v12n1p30>

Hidayat, T. nur, Joko Setyadi, E., Hariyanto, E., & Wibowo, H. (2025). Analisis Pengaruh Dewan Komisaris Independen, Kepemilikan Manajerial dan Ukuran Perusahaan terhadap Kinerja Keuangan Perusahaan Makanan dan Minuman yang Terdaftar di BEI tahun 2021-2023. *Journal of Accounting and Finance Management*, 5(6), 1372–1382. <https://doi.org/10.38035/jafm.v5i6.1300>

Jebna, A. M. J. K., Alabdullah, T. T. Y., Ahmed, E. R., & Ayyasamy, R. K. (2022). Firm Performance and the Impact of Entrepreneurial Education and Entrepreneurial Competencies. *Business Ethics and Leadership*, 6(2), 68–77. [https://doi.org/10.21272/bel.6\(2\).68-77.2022](https://doi.org/10.21272/bel.6(2).68-77.2022)

Khanra, S., Dhir, A., Parida, V., & Kohtamäki, M. (2021). Servitization research: A review and bibliometric analysis of past achievements and future promises. *Journal of Business Research*, 131, 151–166. <https://doi.org/10.1016/j.jbusres.2021.03.056>

Laulita, N. B., Yulfiswandi, Ana, Agustino, M., Rusiana, N., & Lim, V. E. (2022). the Effect of Enterprise Resource Planning Implementation on Increasing Company Performance. *Marginal: Journal of Management, Accounting, General Finance and International Economic Issues*, 1(3), 43–52.

<https://doi.org/10.55047/marginal.v1i3.188>

- Maharani, D. E. N., & Ekdajaja, A. (2023). The Effect of Financial Ratios and Company Size on Company Financial Performance. *International Journal of Application on Economics and Business*, 1(1), 374–381. <https://doi.org/10.24912/ijaeb.v1i1.374-381>
- Mahendra, H., & Kusmayadi, I. (2025). *The Impact of Firm Size, Capital Structure, and Good Corporate Governance on Dividend Policy in Manufacturing Companies Listed on the IDX from 2019-2023*. *Indonesian Journal of Advanced Research*, 4(3), 221–234. <https://doi.org/10.55927/ijar.v4i3.14004>
- Maijer P, R. K. maijer, & Gunawan, H. (2017). Pengaruh Penerapan Enterprise Resource Planning Terhadap Kinerja Perusahaan Manufaktur Dengan Firm Size Sebagai Variabel Moderasi. *Journal of Applied Managerial Accounting*, 1(2), 195–207. <https://doi.org/10.30871/jama.v1i2.507>
- Manalu, H., Ramly, F., Djodding, I. M., & ... (2024). Metode Penelitian Ekonomi: Konsep, Metode, dan Implementasi. In *Penerbit Mifandi* <http://jurnal.mifandimandiri.com/index.php/penerbitmmd/article/view/26%0Ahttp://jurnal.mifandimandiri.com/index.php/penerbitmmd/article/download/26/20>
- Nurani, K. N. I. (2021). Pengaruh Good Corporate Governance, Ukuran Perusahaan, Dan Kualitas Audit Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Bumh Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019). Upn Veteran Jatim.
- Oktapiani, A., Irama, D., Pratiwi, F. A., Della, M., Rahmawati, A., Ayu, N., Dewi, A., Fadilah, O. N., Manajemen, P. S., Bisnis, E., Bina, U., & Informatika, S. (2024). Analisis Penerapan Akuntansi Manajemen Terhadap Kinerja Keuangan Perusahaan penelitian ini yaitu bagaimana Penerapan Akuntansi Manajemen Terhadap Kinerja Keuangan Perusahaan ? Dan tujuan dari penelitian ini adalah untuk menganalisis Penerapan Akuntansi. 2(3), 1–9.
- Pereira, A. C. B., & Neto, M. (2020). A Business Performance Management Framework. *Advances in Intelligent Systems and Computing*, 1159 AISC, 312–323. https://doi.org/10.1007/978-3-030-45688-7_32
- Purba, I. B. G. I. W., & Yadnya, P. (2015). Pengaruh Ukuran Perusahaan dan Leverage Terhadap Profitabilitas dan Pengungkapan Corporate Social Responsibility. *E-Jurnal Manajemen UNUD*, 4(8), 2428–2443.
- Putra, D. G., Rahayu, R., & Putri, A. (2021). The Influence of Enterprise Resource Planning (ERP) Implementation System on Company Performance Mediated by Organizational Capabilities. *Journal of Accounting and Investment*, 22(2), 221–241. <https://doi.org/10.18196/jai.v22i2.10196>

- Putri, M. R. S., Hermuningsih, S., & Wiyono, G. (2024). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, dan Pertumbuhan Aset Terhadap Nilai Perusahaan. *Owner*, 8(2), 1823–1838. <https://doi.org/10.33395/owner.v8i2.1997>
- Rahma, A. (2024). Ukuran Perusahaan dan Kinerja Keuangan: Faktor Penting dalam Memprediksi Nilai Perusahaan. *AKADEMIK: Jurnal Mahasiswa Ekonomi & Bisnis*, 4(1), 11–19. <https://doi.org/10.37481/jmeh.v4i1.648>
- Rahmawati, Y. ismi, & Herawati, A. (2025). *The Influence of Good Corporate Governance and Asset Management on Financial Performance with ERP (Enterprise Resource Planning) as a Mediating Variable in the Construction Subsector in Indonesia in 2023*. *Journal of Accounting and Finance Management*, 6(1), 201–212. <https://doi.org/10.38035/jafm.v6i1.1614>
- Ramadhanti, S., Akuntansi, P. S., Saad, B., & Akuntansi, P. S. (2021). Dampak Penerapan Sistem Enterprise Resource Planning (Erp) Terhadap Kinerja Keuangan Pada Perusahaan Sektor Manufaktur. 455–468.
- Rhouthotul Ummah, R. (2024). Pengaruh Penerapan ERP dalam Meningkatkan Kinerja Supply Chain Management : PT. Indofood. Reka. <https://pe.feb.unesa.ac.id/post/pengaruh-penerapan-erp-dalam-meningkatkan-kinerja-supply-chain-management-pt-indofood>
- Riswan, & Dunan, H. (2019). *Desain Penelitian dan Statistik Multivariate*. URA CV. Anugrah Utama Raharja Anggota.
- Setiawan, F. V., & Ekadjaja, A. (2024). Pengaruh Leverage, Size, Age, Dan Cash Flow Terhadap Kinerja Keuangan Perusahaan Manufaktur. *Jurnal Paradigma Akuntansi*, 6(3), 1228–1237. <https://doi.org/10.24912/jpa.v6i3.31228>
- Simons, R. (1994). *Levers of control: How managers use innovative control systems to drive strategic renewal*. Harvard Business Press.
- Smith, S. M., Lawler, E. E., Benson, G. S., McDermott, M., Maina, J. M., Dean, J., Buzin, C. H., Dewhurst, S. A., Seecof, R. L., Bolden, R., Razavi, S. H., & Attarnezhad, O., Awan, A. G., Khan, F. U. H., Guzman, S. A., Foster, P. F., Grandon, E. E., Ramirez-Correa, P., Alfaro-Perez, J., Oktaviani, J., ... Hooper, E. (2018). Assessment of healthcare organizational readiness for change. *CHAPTER FIVE RESEARCH DESIGN AND METHODOLOGY 5.1. Introduction*, 1(1), 1–8. <https://www.ukbimframework.org/standards-guidance/%0Ahttps://ejournal.poltektegal.ac.id/index.php/siklus/article/view/298%0Ahttp://repositorio.unan.edu.ni/2986/1/5624.pdf%0Ahttp://dx.doi.org/10.1016/j.jana.2015.10.005%0Ahttp://www.biomedcentral.com/1471-2>
- Sudiantini, D., & G, B. S. (2023). Penerapan Manajemen Strategik pada Produsen Food And Beverages. *Sammajiva: Jurnal Penelitian Bisnis Dan Manajemen*, 1(2), 130–139. <https://doi.org/10.47861/sammajiva.v1i2.191>

- Sugiyono. (2023). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. In *Alfabeta Bandung* (Vol. 11, Issue 1).
- Wahida, N., & Wiwin. (2025). Pengaruh Profitabilitas, Ukuran Perusahaan, Dan Capital Intensity, Terhadap Penghindaran Pajak Pada Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2023-2024. 6(1), 1–18.
- Wulan, T. sri, Novika, P. wahyu, Nurvianti, E., & Arma Putra, F. (2024). Impact of ERP System Implementation on Operational and Financial Efficiency in Manufacturing Industry. *Journal of Economic Education and Entrepreneurship Studies*, 5(3), 491–501. <https://journal.unm.ac.id/index.php/JE3S/index>
- Yildirim. (2023). *Perspectives of Management Accounting for Sustainable Business Practices*.
- Yu, C., & Song, J. (2024). *After the COVID-19 pandemic: changes and continuities in the food supply chain*. *Food Quality and Safety*, 8(December 2023), 1–24. <https://doi.org/10.1093/fqsafe/fyad066>
- Yuniawati, A. srie, Farman, F., & Akuntansi Fakultas Ekonomi Universitas Sebelas April, P. (2023). Analysis of Financial Reports To Assess Financial Performance (Study At Pt. Jasa Marga Tbk Period 2017-2021). *Jurnal Ilmiah MEA*, 7(1), 2023.
- Zahriyah, A., & Parmono, A. (n.d.). *Ekonometrika*.
www.idx.co.id. Diakses pada hari Senin, 01 september.