

DOES ACCOUNTING CONTROL SYSTEM BOOST MARKETING CAPABILITIES?

by Cek Turnitin

Submission date: 19-May-2023 06:34PM (UTC+0800)

Submission ID: 2096998731

File name: IJCIET_agustus_2017.pdf (230.56K)

Word count: 3745

Character count: 22687

2

International Journal of Civil Engineering and Technology (IJCIET)

Volume 8, Issue 8, August 2017, pp. 209–216, Article ID: IJCIET_08_08_023

Available online at <http://http://iaeme.com/Home/issue/IJCIET?Volume=8&Issue=8>

ISSN Print: 0976-6308 and ISSN Online: 0976-6316

© IAEME Publication



Scopus Indexed

DOES ACCOUNTING CONTROL SYSTEM BOOST MARKETING CAPABILITIES?

5

Andriyansah

Department of Management, Faculty Economics,
Terbuka University, Jakarta, Indonesia

4

Femilia Zahra

Department of Accounting, Faculty Economics and Business,
Tadulako University, Palu, Indonesia

Santorry

Financial Management Department,
State Finance Polytechnic of STAN (PKN STAN), Indonesia

4

Ni Made Suwitri Parwati

Department of Accounting, Faculty Economics and Business,
Tadulako University, Palu, Indonesia

5

Siswandar Kurniawan

Department of Accounting, Faculty Economics,
Terbuka University, Jakarta, Indonesia

9

Rickson Heriyanto Simanjuntak

Department of Management, Faculty Economics and Business,
Dian Nuswantoro University, Semarang, Indonesia

4

Hamonangan Siallagan

Department of Accounting, Faculty Economics and Business,
HKBP Nommensen University, Medan, Indonesia

Retno Mulatsih

Sekolah Tinggi Maritim dan Transport "AMNI" Semarang, Indonesia

ABSTRACT

Eventhough marketing capability is not short-term oriented but marketing capability is not a single variable that has power to increase performance. This qualitative study stated that there are two connected supporting variables that can increase marketing capability. They are leadership competency and accounting control attributes. Leadership through 'DaunPandan' Philosophy shows

1

<http://iaeme.com/Home/journal/IJCIET>

209

editor@iaeme.com

Andriyansah, Femilia Zahra, Santorry, Ni Made Suwitri Parwati, Siswandaru Kurniawan,
Rickson Heriyanto Simanjuntak, Hamonangan Siallagan and Retno Mulatsih

synchronization. Accounting control attributes as internal support to give inputs, control for budget monitoring that will be used in the marketing activities.

Key words: Marketing Capability, Marketing Performance, Leadership, 'Daun Pandan' Philosophy, Control Attributes, Accounting System.

Cite this Article: Andriyansah, Femilia Zahra, Santorry, Ni Made Suwitri Parwati, Siswandaru Kurniawan, Rickson Heriyanto Simanjuntak, Hamonangan Siallagan and Retno Mulatsih, Does Accounting Control System Boost Marketing Capabilities?. International Journal of Civil Engineering and Technology, 8(8), 2017, pp. 209–216.
<http://iaeme.com/Home/issue/IJCIET?Volume=8&Issue=8>

1. INTRODUCTION

1.1. Background

Our empirical studies shows that organizational performance, company's performance, financial performance, and marketing performance are not always as the company's expected (Baker & Sinkula, 1999; Banker, Chang, & Pizzini, 2004; Cummings, 2016; Eccles, Ioannou, & Serafeim, 2014; Han, Kim, & Srivastava, 1998; Hendar, Ferdinand, & Nurhayati, 2017; Hult & Ketchen, 2001; Ittner, Larcker, & Randall, 2003; Li, Nie, Zhao, & Li, 2017; Revelli & Viviani, 2015; Roberts & Dowling, 2002; Wood, Bhuian, & Kiecker, 2000).

Business environment which is hard to predict direct companies to be more dynamic to cope up with technology based business competition pattern (Andriyansah & Sufian, 2017; Audretsch, 2001). There are a lot of things that need to be considered for consumer's buy-back so as the consumers wants to do the buy-back (Andriyansah & Aryanto, 2017), forecasting can be done in relation to products' availability or service excellence carefully prepared so that the customers are satisfied (Fatimah, Rosadi, Hakim, & Alcantud, 2017). Every science field is not able to stand by itself. One must be supported by the others to achieve its target (Fatimah & Andriyansah, 2013). Company can learn from its previous period experiences to self-organized and be more competitive (Fatimah & Andriyansah, 2014; Hunt & Menon, 1995). Performance becomes the company's purpose as the foundation of target comparison through orientation process, innovation, and strategy to get advantages in the market (Ferdinand & Batu, 2015; French, 2017; Varadarajan, 2017; Zaefarian, Forkmann, Mitrega, & Henneberg, 2017).

Marketing capability does not focused on short-term performance but this resource base performance is generally poured its performance for long-term target performance considering that competition is not just a regional context but rather on global capacity (Andriyansah, 2015; Hooley et al., 1999; Martin, Javalgi, & Cavusgil, 2017). Therefore, the role of marketing capability is start from the process through products' quality, service quality, and develop strategies to get competitive advantage that is supported by information and knowledge (Andriyansah & Fatimah, 2014; Zahra, 2009).

Companies are expected to have marketing capabilities which are not the same with their competitors. The level of their capabilities are believed to be located in the company's work area. We predict that there are other factors besides products, price, and services (Andriyansah, Santorry, Handayani, & Kurniawan, 2017) that give strong influence from the internal of the company especially for micro companies, small companies, and medium companies (Parwati, Nurdin, Indriasari, & Zahra, 2016). The purpose of this research is to explore accounting control attributes that have been developed by Simons (1987) to increase marketing capabilities. Factors from the internal of the company needs to be considered such as leadership and financial accounting (Han et al., 1998). Therefore, we suggest those two

factors are connected to increase marketing performance (Austin et al., 2017; Holloway, Nielsen, & Saltmarsh, 2017; Kim, Park, & Miao, 2017).

2. LITERATURE REVIEW

2.1. Leadership Skills Support

Organizations without leader seems hard to achieve their purpose and performance target because there are many roles and functions in a leader. A leader has extensive views unlimited by classroom. However, a leader has to be able to observe his/her business (A. Andriyansah, Rajati, & Fatimah, 2014; Robinson, 2010).

Opinion that is said by Feng et al. (2017) that full responsibility is a character of leaders. Besides, leaders' characters must be dynamic which means that they have to be able to assess staffs' capabilities, able to position themselves as a leader and policies' follower at the same time (Agashae & Bratton, 2001; Andriyansah & Zahra, 2017). The next leaders' character, we fully paraphrase from writings called 'FilosofiKepemimpinanDaunPandan' which is established by SUAR magazine in 2009. A plant that is only consist of green leaves has characters which can be applied in the organization. Philosophy that can be applied are as follows (Andriyansah, 2009) :

1. When the leaf still young which we interpret as to when we are a leader, these young leaf will stand straight with all its capabilities to lead the organization that is marked by the tip of the leaf facing upward with the intention to focus on the future for the organization's development without showing off what has been done for the organization.
2. When the ability to lead is fading, indicated by the tip of the leaf is going down, the previous leaf that was standing straight now is ready to be replaced by other young leaf that is standing straighter to focus on the future, moreover, the leaves that started to fade is not directly die and leave its next generation but still with maturity, this dark green leaf still in the same organization surrounds the young leaf that becomes its leader.
3. The character of this so called 'Pandan' is when it is at the top with its long leaf can be interpreted as legitimacy power, however, Pandan is not arbitrary to other leaves below them because Pandan has the character to protect leaves below them from the heat of the sun and rain.
4. Pandan leaves are indeed different with other kind of leaves, they are covered with small thorns which are ready if there are danger that threatening their wholeness. Young Pandan leaves after they got old, they become part of the society with protective character, and do not ever try to disturb the leader which is under their protection if we do not want our skin to injure because of their thorns. This illustrates harmony and careness in the organization between the leader and the subordinates and vice versa.
5. Young or old, Pandan leaves have the characters that bring fragrance, a special fragrance from Pandan leaves wherever they are. If in the food processing, Pandan leaves were mixed inside the food then their fragrance will strengthen the food aroma and adding the passion to consume the food. This shows that the young and old leader of Pandan leaves always bring fragrance with one vision for the organization's improvement without discrediting the others.
6. Young and old Pandan leaves usually are also use by Muslims for pilgrimage, besides that Pandan leaves are also use by Chinese communities to make cake that is for wrapping Cang cake. This shows that when they were leaders as they are young and retired from their position when they get old, Pandan is still giving the best that they have for public interests.

2.2. Supports of Accounting Control Attributes

This definition will give implication to planning system domain, reporting system, and monitoring procedures which are based on information usage but not including informal control mechanism such as socio-cultural (Jaeger, 1983).

A good management are able to avoid the company/organization from misconduct and mistakes, therefore, able to establish purpose and support the company's accounting (Simons 1987).

There are two categories of accounting control (Jaeger, 1983), they are:

1. General accounting control for the company's assets safety, divided into:
 - a. Organizational control which can be done if there is a clear segregation of duties and segregation of responsibilities.
 - b. Documentation's control which can be done by recording description, explanation, flow chart, lists, computer printout, and objects examples from information system.
 - c. Hardware and software control which are designed inside the computer to detect mistakes or failure of work system.
 - d. Physical safety control needs to be done to keep the hardware, software, and personal safety in the company.
 - e. Data's safety control is to keep integrity and data safety which are stored outside to prevent missing data, broken data, and data being accessed by unauthorized parties.
2. Application control.

Application control is related to computer accounting system operation. The function of application control is to give enough leverage that recording, processing, and reporting data has been done according to procedures.

Application controls are categorized as follows:

- a. Inputs control.
This control is designed to prevent or detect mistakes for inputs in data processing. Inputs control generally related to efficiency, approval, honorable inputs, tagging, cancelling, etc. in the computer processes.
- b. Processes control.
This control include mechanism, standardization, etc.
- c. Output control.
Output control is designed to check on inputs and processes, therefore, giving legitimate influence to output and sufficient output distribution.

A typology literature review related to control system design shows that certain attributes from the control system can be designed according to the condition or choices. Study by Merchant (1984, 1981), Macintosh (1981), Gordon et al. (1978), Tushman& Nadler (1978), Ansari (1977), Gordon & Miller (1976), Mintzberg (1975), Bruns&Waterhouse (1975), Gorry& Scott Morton (1971), and Anthony (1965) propose some planning and control system attributes which suggest possibilities of design modification that depends on the usage context, e.g. System control attributes concerning tightness of budget goals, cost control utilization, frequency of reporting, and monitoring performance results intensities.

Research by Simons (1987) shows limited initial proves which is being re-examined to determine if there are connections among economic performance, control system attributes, and strategy. Simons (1987) then identifies ten accounting control attributes, which are: (1) *Tight budget goals*- How far marketing budget is tighten, (2) *External scanning*- How far

the data related to certain events will be included in the control information, (3) *Results monitoring*—How far managers monitor intra period budget and performance target, (4) *Cost control*—How far cost analysis technique and the cost will be used, (5) *Forecast data*—How far data forecast is included in the control's report, (6) *Goals related to output effectiveness*—Knowledge and the importance of factors related to products' output, (7) *Reporting frequency*—Related to the frequency of report's establishment, (8) *Formula-based bonus remuneration*—How far bonus remuneration is going to be set up based on the formula of budget target achievement compared with company's policies, (9) *Tailored control systems*—How far control system is formed in accordance with the organization's condition and needs, (10) *Control system changeability*—The frequency of changes in the control system and the importance of informal communication in performing control information.

3. METHODOLOGY

This research is a research using qualitative approach and the writer composition has been appropriately completed according to the needs of this paper with the writer expertise background in marketing, finance, and accounting after 8 months of collecting and researching literatures to complete the analysis that is being presented.

4. DISCUSSION

What you measure is what you get (Zahra,2017). This statement is a requirement that an organization is better to have appropriate measuring tools for every purpose or target that want to be achieved. An appropriate control measurement is needed to make sure that a purpose or target is achieved by an organization. Control system is formal procedures and systems that use information to preserve or modify patterns in organization's activities (Simons 1987).

Marketing capabilities are a series of processes in creating service quality to consumers and develop strategies to get competitive advantage which is supported by information and (Andriyansah & Fatimah, 2014; Simanjuntak & Pangestuti, 2017). Therefore, it is important to apply accounting control attributes in increasing marketing capabilities which have positive consequences in increasing company's value. The following are those ten control attributes; (1) Tight budget goals—How far marketing budget is tighten, (2) External scanning—Customers' data scanning (3) Results monitoring—Monitoring marketing performance intra periods and performance target,(4) Cost control—How far cost analysis technique and the cost will be used to market the products to be more efficient, (5) Forecast data—Sales forecast and target market,(6)Goals related to output effectiveness—Knowledge and the importance of factors related to products' output, (7) Reporting frequency—Related to the frequency of report's establishment, (8) Formula-based bonus remuneration—How far remuneration/bonus is going to be set up based on marketing performance such as target achievement and compared with policies, (9)Tailored control systems—How far control system is formed in accordance with the company's condition and needs, (10)Control system changeability—The frequency of changes in the control system and the importance of informal communication in performing control information.

5. CONCLUSIONS

Majority of accounting researches assumes that control system design contribute to operational and profitability achievement in a company (Merchant & Simons, 1986).

Control system can be classified into two; First, administrative control which is control that create efficiency in operational activities and support the obedience in following

Andriyansah, Femilia Zahra, Santorry, Ni Made Suwitri Parwati, Siswandaru Kurniawan,
Rickson Heriyanto Simanjuntak, Hamonangan Siallagan and Retno Mulatsih

management's policies. Second, accounting control which has purpose of controlling the company/organization's assets (Simons 1987).

Marketing capability which start from the process until after sale service need other supporting variables so that the marketing process can run according to expectation. However, the two variables that we propose are offers to companies especially micro, small, and medium enterprises in having competitive advantage and keep existed in the market facing tight business competition atmosphere.

6. FUTURE RESEARCH

For future research, we will examine leadership, accounting attributes, and other variables as supporting variables by using quantitative approach for direct primary prove the facts in the field with micro businesses and small businesses in Indonesia as our research objects.

ACKNOWLEDGEMENT

Part of this research has been published in SUAR Magazine (2009). The constructive comments by its readers have helped us to improve the paper and are highly appreciated.

REFERENCES

- [1] Agashae, Z., & Bratton, J. (2001). Leader-follower dynamics: Developing a learning environment. *Journal of Workplace Learning*, 13(3), 89-103.
- [2] Andriyansah. (2009). Filosofi Leadership "Daun Pandan". *SUAR*.
- [3] Andriyansah. (2015). *The Influence Of Global Economy Atmosphere On Local Consumers In The Purchase Of Green Products*. Paper presented at the International Conference on Global Education.
- [4] Andriyansah, & Aryanto, V. D. W. (2017). A Structural Equation Modelling Approach On Tourism Mega Event Of Total Eclipse and Customer Value In Belitung, Indonesia *International Journal of Mechanical Engineering and Technology*, 8(6), 317-326. doi:http://www.iaeme.com/IJMET/issues.asp?JType=IJMET&VType=8&IType=6
- [5] Andriyansah, & Fatimah, F. (2014). Pengetahuan Konsumen, Persepsi dan Motivasi dalam Resistensi Sikap Membeli Mobil Ramah Lingkungan.
- [6] Andriyansah, Santorry, Handayani, S., & Kurniawam, S. (2017). Investigating Muslim Consumer Behavior In Purchasing Habbat Al Sauda (Nigella Sativa). *International Journal Of Civil Engineering & Technology*, 8(7), 983-992.
- [7] Andriyansah, & Sufian, S. (2017). Technology and Consumer Relationship Management: A Study Of Indonesian Travel Agencies. *International Journal Of Business Research*, 17 (22), 25-36. doi:http://www.iabe.org/domains/IABE-DOI/article.aspx?DOI=IJBR-17-2.2
- [8] Andriyansah, & Zahra, F. (2017). Student Awareness Toward Social Entrepreneurship: A Quality Study *International Journal of Civil Engineering and Technology*, 8(6), 457-464.
- [9] Andriyansah, A., Rajati, T., & Fatimah, F. (2014). The Need For Transformational Leadership In Utilizing Abandoned Mining Holes As Business Opportunity.
- [10] Audretsch, D. B. (2001). Research issues relating to structure, competition, and performance of small technology-based firms. *Small Business Economics*, 16(1), 37-51.
- [11] Austin, J. M., Demski, R., Callender, T., Lee, K. K., Hoffman, A., Allen, L., . . . Peterson, R. R. (2017). From Board to Bedside: How the Application of Financial Structures to Safety and Quality Can Drive Accountability in a Large Health Care System. *The Joint Commission Journal on Quality and Patient Safety*, 43(4), 166-175.

Does Accounting Control System Boost Marketing Capabilities?

- [12] Baker, W. E., & Sinkula, J. M. (1999). The synergistic effect of market orientation and learning orientation on organizational performance. *Journal of the Academy of Marketing Science*, 27(4), 411-427.
- [13] Banker, R. D., Chang, H., & Pizzini, M. J. (2004). The balanced scorecard: Judgmental effects of performance measures linked to strategy. *The Accounting Review*, 79(1), 1-23.
- [14] Cummings, J. R. (2016). Effect of fund size on the performance of Australian superannuation funds. *Accounting & Finance*, 56(3), 695-725.
- [15] Eccles, R. G., Ioannou, I., & Serafeim, G. (2014). The impact of corporate sustainability on organizational processes and performance. *Management Science*, 60(11), 2835-2857.
- [16] Fatimah, F., & Andriyansah. (2013). Raih Sukses Belajar di Pendidikan Jarak Jauh (Vol. 1, pp. xiv + 154): Graha Ilmu.
- [17] Fatimah, F., & Andriyansah. (2014). Peramalan Mahasiswa Baru Universitas Terbuka.
- [18] Fatimah, F., Rosadi, D., Hakim, R. F., & Alcantud, J. C. R. (2017). Probabilistic soft sets and dual probabilistic soft sets in decision-making. *Neural Computing and Applications*, 1-11.
- [19] Feng, Y., Feng, Y., Hao, B., Hao, B., Iles, P., Iles, P., . . . Bown, N. (2017). Rethinking distributed leadership: dimensions, antecedents and team effectiveness. *Leadership & Organization Development Journal*, 38(2), 284-302.
- [20] Ferdinand, A. T., & Batu, K. L. (2015). MAIsCAP-Marketing Architectural Isolating Capability as Antecedence for Success of New Product Development.
- [21] French, J. (2017). The importance of segmentation in social marketing strategy *Segmentation in Social Marketing* (pp. 25-40): Springer.
- [22] Han, J. K., Kim, N., & Srivastava, R. K. (1998). Market orientation and organizational performance: is innovation a missing link? *The Journal of Marketing*, 30-45.
- [23] Hendar, H., Ferdinand, A. T., & Nurhayati, T. (2017). Introducing the religio-centric positional advantage to Indonesian small businesses. *Management & Marketing*, 12(1), 78-102.
- [24] Holloway, J., Nielsen, A., & Saltmarsh, S. (2017). Prescribed distributed leadership in the era of accountability: The experiences of mentor teachers. *Educational Management Administration & Leadership*, 1741143216688469.
- [25] Hooley, G., Fahy, J., Cox, T., Beracs, J., Fonfara, K., & Snoj, B. (1999). Marketing capabilities and firm performance: a hierarchical model. *Journal of market-focused management*, 4(3), 259-278.
- [26] Hult, G. T. M., & Ketchen, D. J. (2001). Does market orientation matter?: A test of the relationship between positional advantage and performance. *Strategic Management Journal*, 22(9), 899-906.
- [27] Hunt, S. D., & Menon, A. (1995). Metaphors and competitive advantage: Evaluating the use of metaphors in theories of competitive strategy. *Journal of Business Research*, 33(2), 81-90. doi:[http://dx.doi.org/10.1016/0148-2963\(94\)00057-L](http://dx.doi.org/10.1016/0148-2963(94)00057-L)
- [28] Ittner, C. D., Larcker, D. F., & Randall, T. (2003). Performance implications of strategic performance measurement in financial services firms. *Accounting, Organizations and Society*, 28(7), 715-741.
- [29] Kim, M. Y., Park, S. M., & Miao, Q. (2017). Entrepreneurial Leadership and Organizational Innovation: Improving Attitudes and Behaviors of Chinese Public Employees *Public Service Innovations in China* (pp. 151-184): Springer.

Andriyansah, Femilia Zahra, Santorry, Ni Made Suwitri Parwati, Siswandaru Kurniawan,
Rickson Heriyanto Simanjuntak, Hamonangan Siallagan and Retno Mulatsih

- [30] Li, Y., Nie, D., Zhao, X., & Li, Y. (2017). Market structure and performance: An empirical study of the Chinese solar cell industry. *Renewable and Sustainable Energy Reviews*, 70, 78-82.
- [31] Martin, S. L., Javalgi, R. G., & Cavuşgil, E. (2017). Marketing capabilities, positional advantage, and performance of born global firms: Contingent effect of ambidextrous innovation. *International Business Review*, 26(3), 527-543.
- [32] Parwati, N. M. S., Nurdin, J., Indriasari, R., & Zahra, F. (2016). *Accounting Practices for Micro Business Financing: a Small Medium Enterprise Case in Palu*. Paper presented at the ASEAN/Asian Academic Society International Conference Proceeding Series.
- [33] Revelli, C., & Viviani, J. L. (2015). Financial performance of socially responsible investing (SRI): what have we learned? A meta-analysis. *Business Ethics: A European Review*, 24(2), 158-185.
- [34] Roberts, P. W., & Dowling, G. R. (2002). Corporate reputation and sustained superior financial performance. *Strategic Management Journal*, 23(12), 1077-1093.
- [35] Robinson, V. M. (2010). From instructional leadership to leadership capabilities: Empirical findings and methodological challenges. *Leadership and Policy in Schools*, 9(1), 1-26.
- [36] Simanjuntak, R. H., & Pangestuti, I. R. D. (2017). Enhancing Banking Performance Byreducing Risk: A Preliminary Study on the Productive Credit-Based Loan Portfolio. *International Journal of Applied Business and Economic Research*, 15(15), 157-167. Retrieved from <http://www.serialsjournal.com>
- [37] Varadarajan, R. (2017). Innovating for sustainability: a framework for sustainable innovations and a model of sustainable innovations orientation. *Journal of the Academy of Marketing Science*, 45(1), 14-36.
- [38] Wood, V. R., Bhuian, S., & Kiecker, P. (2000). Market orientation and organizational performance in not-for-profit hospitals. *Journal of Business Research*, 48(3), 213-226.
- [39] Zaefarian, G., Forkmann, S., Mitreğa, M., & Henneberg, S. C. (2017). A capability perspective on relationship ending and its impact on product innovation success and firm performance. *Long Range Planning*, 50(2), 184-199.
- [40] Zahra, F. (2009). *Pengaruh Kualitas Informasi, Kemampuan Individual Dan Norma Subyektif Terhadap Minat Mahasiswa Dalam Menggunakan Internet Sebagai Sumber Pustaka*. Paper presented at the Simposium Nasional Akuntansi.
- [41] Zahra, Femilia, 2017. The impact of Participative Budgeting on Budgetary Slack: A Meta Analysis. *International Journal of Mechanical Engineering and Technology*. Pp 822-830
- [42] Purushottam N Vaidya and Sharanappa Alur, A Study on Cost and Management Accounting Practices by Selected Firms a t Hubballi-Dharwad. *International Journal of Management* , 8 (3), 2017, pp. 190–198
- [43] Mohamed Ali Bejjar , The Impact of Enterprise Resource Planning (ERP) on the Performance of Accounting Processes. *International Journal of Information Technology & Management Information System* 8(1), 2017, pp. 22 –39.

DOES ACCOUNTING CONTROL SYSTEM BOOST MARKETING CAPABILITIES?

ORIGINALITY REPORT

8%

SIMILARITY INDEX

5%

INTERNET SOURCES

5%

PUBLICATIONS

3%

STUDENT PAPERS

PRIMARY SOURCES

- 1** Submitted to Universitas Palangka Raya
Student Paper 2%
- 2** doc-pak.undip.ac.id
Internet Source 1%
- 3** Simons, R.. "Accounting control systems and business strategy: An empirical analysis",
Accounting, Organizations and Society, 1987
Publication 1%
- 4** Frank G.H. Hartmann, Frank Moers. "Testing contingency hypotheses in budgetary research: an evaluation of the use of moderated regression analysis",
Accounting, Organizations and Society, 1999
Publication 1%
- 5** Diana Aqmala, Kardison Lumban Batu, Amie Kusumawardhani, N.A. Andriyansah.
"Antecedents of green market performance: a case from Southeast Asian market",
International Journal of Green Economics,
2018 1%

| | | |
|----|---|------|
| 6 | Fatia Fatimah, Dedi Rosadi, R. B. Fajriya Hakim, José Carlos R. Alcantud. "N-soft sets and their decision making algorithms", <i>Soft Computing</i> , 2017 Publication | 1 % |
| 7 | Submitted to Macquarie University Student Paper | 1 % |
| 8 | Habib Mahama, Zhichao (Alex) Wang. "Impact of the interactive and diagnostic uses of performance measurement systems on procedural fairness perception, cooperation and performance in supply alliances", <i>Accounting & Finance</i> , 2023 Publication | <1 % |
| 9 | repository.unhas.ac.id Internet Source | <1 % |
| 10 | ore.exeter.ac.uk Internet Source | <1 % |
| 11 | text-id.123dok.com Internet Source | <1 % |

Exclude quotes On

Exclude matches Off

Exclude bibliography On