

DAFTAR PUSTAKA

- Aziz, A., & Saputra, F. (2019). *Analisis Efisiensi Teknis Menggunakan DEA pada Lembaga Keuangan Syariah*. *Jurnal Ekonomi Islam*, 11(1), 22–34.
- Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99–120.
- Case, K. E., Fair, R. C., & Oster, S. M. (2020). *Principles of Economics* (12th ed.). Pearson Education.
- Charnes, A., Cooper, W. W., & Rhodes, E. (1978). Measuring the efficiency of decision making units. *European Journal of Operational Research*, 2(6), 429–444.
- Coelli, T. J. (1996). *A Guide to DEAP Version 2.1: A Data Envelopment Analysis (Computer) Program*. CEPA Working Paper No. 8/96. University of New England, Australia.
- Fang, C., Zhang, J., & Liu, Y. (2020). Research on technological innovation efficiency of NEV enterprises in China based on DEA-Tobit model. *Journal of Cleaner Production*, 258, 120754.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2018). *Managerial Accounting* (16th ed.). McGraw-Hill Education.
- Ikatan Akuntan Indonesia. (2019). *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 72: Pendapatan dari Kontrak dengan Pelanggan*. Jakarta: IAI.
- Ikatan Akuntan Indonesia. (2021). *Standar Akuntansi Keuangan*. Jakarta: IAI.
- Jeyaraj, A., & Sabherwal, R. (2015). Information technology impacts on firm performance: A meta-analysis. *Journal of the Association for Information Systems*, 16(1), 2.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2019). *Intermediate Accounting* (16th ed.). Wiley.
- Li, X., Chen, X., & Lin, Z. (2019). Evaluating innovation efficiency of China's high-tech industry. *Technological Forecasting and Social Change*, 144, 289–302.

- Liu, J., Wang, Y., & Zhang, M. (2022). Information technology and performance: Integrating data envelopment analysis and configurational approach. *Information Systems Frontiers*, 24, 223–244.
- Madji, M., Nuraziza, A., & Suparwati, A. (2019). Pengaruh Pendapatan Terhadap Kinerja Keuangan. *Jurnal Akuntansi Multiparadigma*, 10(3), 506–518.
- Mankiw, N. G. (2021). *Principles of Economics* (9th ed.). Cengage Learning.
- Megalia, P., & Situmorang, S. H. (2021). Analisis efisiensi dan efektivitas penggunaan modal kerja pada perusahaan elektronika. *Jurnal Riset Keuangan dan Akuntansi*, 12(1), 23–33.
- Mo, J., & Zeng, X. (2025). Analysis of Technology Innovation Efficiency and Its Impact Factors Based on DEA-fsQCA Method. *International Journal of Technology Management*, 80(2), 145–163.
- Porter, M. E. (1985). *Competitive Advantage: Creating and Sustaining Superior Performance*. Free Press.
- Prasetya, M., & Budiwitjaksono, S. (2023). Efisiensi bank digital di Indonesia dengan metode DEA. *Jurnal Keuangan dan Perbankan Digital*, 4(1), 34–47.
- Sabiti, A., Wahyuni, S., & Nugroho, L. (2017). Pengukuran efisiensi koperasi simpan pinjam dengan DEA. *Jurnal Manajemen dan Kewirausahaan*, 5(2), 145–153.
- Sicilia, M., García-Barriocanal, E., & Sánchez-Alonso, S. (2021). Intangible assets in the digital age: A bibliometric study. *Journal of Intellectual Capital*, 22(1), 11–30.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sukandar, D., Ramdhani, M. A., & Dewi, A. (2018). Efisiensi perusahaan konstruksi di Indonesia menggunakan DEA. *Jurnal Ekonomi dan Bisnis Indonesia*, 33(2), 157–172.
- Sukirno, S. (2013). *Teori Mikroekonomi* (3rd ed.). Jakarta: Rajawali Pers.
- Sukirno, S. (2016). *Makroekonomi: Teori Pengantar* (Edisi Ketiga). Jakarta: PT RajaGrafindo Persada.

- Tuffahati, N., Nugroho, A., & Ratnawati, R. (2016). Pengukuran efisiensi perusahaan perbankan syariah di Indonesia. *Jurnal Ekonomi dan Bisnis Islam*, 4(1), 1–12.
- Wang, Y., Lo, C. K. Y., & Yang, J. (2016). The efficiency of logistics innovation in China: An empirical study using DEA. *International Journal of Production Economics*, 179, 50–57.
- Wibowo, M. A., Haryanto, T., & Rahmawati, A. (2022). Analisis efisiensi koperasi dan faktor yang mempengaruhinya di Kabupaten Banyumas. *Jurnal Ekonomi Pembangunan Indonesia*, 22(1), 78–91.
- Wu, X., Zhang, Y., & Huang, T. (2024). Study on information security industry efficiency measurement based on DEA-GRA. *International Journal of Information Security Science*, 13(2), 99–113.

