

REFERENCES

- Aghazadeh, S. M., Hafeznezami, S., Najjar, L., & Huq, Z. (2011). The influence of work-cells and facility layout on the manufacturing efficiency. *Journal of Facilities Management* 9(3), 213-224. <https://dx.doi.org/10.1108/14725961111148117>
- Aleem, M. U., Ali, S. B., Naz, S., & Baig, U. (2021). Recognizing the influence of training needs analysis on performance of business faculties in Karachi business schools. *KASBIT Business Journal*, 14(2), 37-52,
- Ali, I., & Aboelmaged, M. G. S. (2022). Implementation of supply chain 4.0 in the food and beverage industry: Perceived drivers and barriers. *International Journal of Productivity and Performance Management*, 71(4), 1426-1443. <https://dx.doi.org/10.1108/IJPPM-07-2020-0393>
- Armstrong, M. (2014). *Armstrong's handbook of human resource management practice* (13th ed.). Kogan Page.
- Bock, S., & Hoberg, K. (2007). Detailed layout planning for irregularly shaped machines with transportation path design. *European Journal of Operational Research*, 177, 693–718.
- Breit, E., Song, X., Sun, L., & Zhang, J. (2019). CEO power and labor productivity. *Accounting Research Journal*, 32(2), 148-165. <https://dx.doi.org/10.1108/ARJ-05-2016-0056>
- Doborjeh, Z., Hemmington, N., Doborjeh, M., & Kasabov, N. (2022). Artificial intelligence: A systematic review of methods and applications in hospitality and tourism. *International Journal of Contemporary Hospitality Management*, 34(3), 1154-1176. <https://dx.doi.org/10.1108/IJCHM-06-2021-0767>
- Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
- Garengo, P., Sardi, A., & Nudurupati, S. S. (2022). Human resource management (HRM) in the performance measurement and management (PMM) domain: a bibliometric review. *International Journal of Productivity and Performance Management*, 71(7), 3056-3077. <https://dx.doi.org/10.1108/IJPPM-04-2020-0177>

- Georgantzas, N. C., & Katsamakas, E. G. (2010). Performance effects of information systems integration: A system dynamics study in a media firm. *Business Process Management Journal*, 16(5), 822-846. <https://dx.doi.org/10.1108/14637151011076494>
- Huang, L., Li, C., & Zheng, W. (2022). Daily hotel demand forecasting with spatiotemporal features. *International Journal of Contemporary Hospitality Management*, 0959-6119. <https://dx.doi.org/10.1108/IJCHM-12-2021-1505>
- Hunagund, I. B., Pillai, V. M., & Kempaiah, U. N. (2020). Design of robust layout for unequal area dynamic facility layout problems with flexible bays structure. *Journal of Facilities Management*, 18(4), 361-392. <https://dx.doi.org/10.1108/JFM-04-2020-0028>
- Kaur, S., & Kaur, G. (2021). Understanding the impact of human resource practices on employee competencies: Evidence from Indian food processing industry. *Employee Relations*, 43(5), 957-978. <https://doi.org/10.1108/ER-05-2020-0216>
- Kiran, D. R. (2020). *Work organization and methods engineering for productivity*. Elsevier Inc
- Krishnaveni, J. (2013), A study on mapping of employees' competency. *Indian Journal of Economics and Development*. 1(3), 71-75.
- Krush, M. T., Agnihotri, R., & Trainor, K. J. (2016). A contingency model of marketing dashboards and their influence on marketing strategy implementation speed and market information management capability. *European Journal of Marketing* 50(12), 2077-2102. <https://dx.doi.org/10.1108/EJM-06-2015-0317>
- Kwon, K. (2019). The long-term effect of training and development investment on financial performance in Korean companies. *International Journal of Manpower*, 1(40) <https://dx.doi.org/1092-1109> 10.1108/IJM-10-2017-0286
- Liozu, S. M. & Hinterhuber, A. (2012). Industrial product pricing: A value-based approach. *Journal of Business Strategy*, 33(4), 28-39. <https://dx.doi.org/10.1108/02756661211242681>

- Longenecker, C. O., & Fink, L. S. (2013). Creating human-resource management value in the twenty-first century. *Human Resource Management International Digest*, 21(2), 29-32. <https://dx.doi.org/10.1108/09670731311306814>
- Lopez, P. R. A., Santos, J. F., & Arbos, L. C. (2013). Lean manufacturing: Costing the value stream. *Industrial Management & Data Systems*, 113(5), 647-668. <https://dx.doi.org/10.1108/02635571311324124>
- Novák, P., Dvorský, J., Popesko, B., & Strouhal, J. (2017). Analysis of overhead cost behavior: Case study on decision-making approach. *Journal of International Studies*, 10(1), 74-91. <http://dx.doi.org/10.14254/2071-8330.2017/10-1/5>
- Okaily, M. A., Alkhwaldi, A. F., Abdulmuhsin, A. A., Alqudah, H., & Okaily, A. A. (2022). Cloud-based accounting information systems usage and its impact on Jordanian SMEs' performance: The post COVID-19 perspective. *Journal of Financial Reporting and Accounting*, 1985-2517. <https://dx.doi.org/10.1108/JFRA-12-2021-0476>
- Okunbor, J. A. (2013). The application of cost behaviour and estimation in organisational decision-making process. *Journal of Research in National Development*, 11(1), 217-227.
- Prakash, A., Jha, S. K., Prasad, K. D., & Singh, A. K. (2017). Productivity, quality and business performance: An empirical study. *International Journal of Productivity and Performance Management*, 66(1), 78-91. <https://dx.doi.org/10.1108/IJPPM-03-2015-0041>
- Puig, V. R., Martin, I. B., & Cipres, M. S. (2011). Commitment to employees, labor intensity, and labor productivity in small firms: A non-linear approach. *International Journal of Manpower*, 33(8), 938-954. <https://dx.doi.org/10.1108/01437721211280399>
- Russell, R. S., & Taylor III, B. W. (2011). *Operations Management* (7th ed.). John Wiley and Sons, Inc.

- Sengupta, A., Venkatesh, D. N., & Sinha, A. K. (2013). Developing performance-linked competency model: A tool for competitive advantage. *International Journal of Organizational Analysis*, 21(4), 504-527. <https://dx.doi.org/10.1108/IJOA-05-2011-0488>
- Shahidul, M. I., & Shazali, S. T. S. (2011). Dynamics of manufacturing productivity: Lesson learnt from labor intensive industries. *Journal of Manufacturing Technology Management*, 22(5), 664-678. <https://dx.doi.org/10.1108/17410381111134491>
- Taylor, B. W, & Russell, R, S,. (2014). *Operations and supply chain management*. Wiley India Pvt. Ltd.
- Turban, E., Volonino L., Wood, G.R., & Wali, O.P. (2015). *Information technology for management: Digital strategies for insight, action, and sustainable performance*. Wiley
- Zijlstra, E., & Mobach, M. P. (2011). The influence of facility layout on operations explored. *Journal of Facilities Management*, 9(2), 127-144. <https://dx.doi.org/10.1108/14725961111128470>