

## DAFTAR PUSTAKA

- Agus, Purwaji, Wibowo, Sabarudin Muslim. 2016. *Akuntansi Biaya Edisi 2*. Jakarta: Salemba Empat
- Anwar, Chairul, Lidia Fasi Ashari, and Indrayenti Indrayenti. 2010. "Harga Pokok Produksi Dalam Kaitannya Dengan Penentuan Harga Jual Untuk Pencapaian Target Laba Analisis (Studi Kasus Pada PT. Indra Brothers Di Bandar Lampung)." *Jurnal Akuntansi dan Keuangan Universitas Bandar Lampung* 1 (1): 79–94.
- Aschemann-Witzel, Jessica, and Stephan Zielke. 2017. "Can't Buy Me Green? A Review of Consumer Perceptions of and Behavior Toward the Price of Organic Food." *Journal of Consumer Affairs* 51 (September): 2011–2251. <https://doi.org/10.1111/joca.12092>.
- Baum, Markus, and K. Sullivan. 2015. *Service Business Costing: Cost Accounting Approach for the Service Industry*. *Service Business Costing: Cost Accounting Approach for the Service Industry*. <https://doi.org/10.1007/978-3-8349-4444-3>.
- Bhuwarka, Karan, Randolph Kirchain, Elsa Olivetti, and Richard Roth. 2022. "Quantifying the Drivers of Long-term Prices in Materials Supply Chains." *Journal of Industrial Ecology* 27 (November). <https://doi.org/10.1111/jiec.13355>.
- Blythe, Alan Zimmerman, Jim. 2021. *Business to Business Marketing Management: A Global Perspective*. 4th ed. London: Routledge. <https://doi.org/10.4324/9781003164036>.
- Braet, Olivier, and Pieter Ballon. 2008. "Cooperation Models for Mobile Television in Europe." *Telematics and Informatics* 25 (August): 216–36. <https://doi.org/10.1016/j.tele.2007.03.003>.
- Bustami, Bastian dan Nurlela. 2009. *Akuntansi Biaya*. Jakarta: Mitra Wacana Media.
- Carter, William K.. (2012). *Akuntansi Biaya (Cost Accounting) Edisi 14* (14). Jakarta: Salemba Empat.
- Cerovina, Jelena, Ivana Milošević, and Milan Simić. 2022. "Financial Analysis of the Broadcasting Service of Digital Television, Radio Programs and Data Transmission in the Republic of Serbia." *The European Journal of Applied Economics* 19 (2). <https://doi.org/10.5937/ejae19-39525>.
- De Toni, Deonir, Gabriel Sperandio Milan, Evandro Busata Saciloto, and Fabiano Larentis. 2017. "Pricing Strategies and Levels and Their Impact on Corporate Profitability." *Revista de Administração* 52 (2): 120–33. <https://doi.org/10.1016/j.rausp.2016.12.004>.
- Dwommor, Joseph Yaw. 2012. "The Practicability of Traditional Method of Overhead Allocation: A Case of Limited Liability Company in Developing Economy." *Research Journal of Finance and Accounting* 3 (6): 1.
- Effendy, Onong Uchjana. 2002. *Ilmu Komunikasi, Teori dan Praktek*, Bandung: PT.Remaja Rosdakarya

- “Global TV Revenues (2008-2009).” n.d. Accessed June 26, 2023. [http://www.international-television.org/tv\\_market\\_data/global-tv-revenues-2008-2009.html](http://www.international-television.org/tv_market_data/global-tv-revenues-2008-2009.html).
- Guinding, Chris, Colin Drury, and Tayles Mike. 2005. “An Empirical Investigation of the Importance of Cost-plus Pricing.” *Managerial Auditing Journal* 20 (February). <https://doi.org/10.1108/02686900510574548>.
- Heil, Oliver, and Kristiaan Helsen. 2001. “Toward an Understanding of Price Wars: Their Nature and How They Erupt.” *International Journal of Research in Marketing* 18 (June): 83–98. [https://doi.org/10.1016/S0167-8116\(01\)00033-7](https://doi.org/10.1016/S0167-8116(01)00033-7).
- Hernani, Agustyas Retno, and Endah Masrunik. 2020. “PENETAPAN BIAYA PRODUKSI TAYANGAN IKLAN DI MADU TV BIRO BLITAR.” *AKUNTABILITAS: Jurnal Ilmiah Ilmu-Ilmu Ekonomi* 12 (2): 83–91. <https://doi.org/10.35457/akuntabilitas.v12i2.1563>.
- Jagalla, Tobias, Sebastian Becker, and Jürgen Weber. 2011. “A Taxonomy of the Perceived Benefits of Accrual Accounting and Budgeting: Evidence from German States.” *Financial Accountability & Management* 27 (May). <https://doi.org/10.1111/j.1468-0408.2011.00520.x>.
- Keputusan Menteri Komunikasi dan Informatika No:07/P/M.KOMINFO/3/2007 mengenai Standar Penyiaran Digital Terrestrial untuk Televisi tidak Bergerak di Indonesia
- Kienzler, Mario, and Christian Kowalkowski. 2017. “Pricing Strategy: A Review of 22years of Marketing Research.” *Journal of Business Research* 78 (September): 101–10. <https://doi.org/10.1016/j.jbusres.2017.05.005>.
- Kinney, Michael, and Cecily Raiborn. 2011. “Cost Accounting: Foundations and Evolutions.” In *Issues in Accounting Education*. Vol. 26. <https://doi.org/10.2308/iace.2011.26.1.257>.
- Kotler, Philip, Keller, Kevin Lane. (2016). *Marketing management 15th ed.* (15th). Harlow:
- Larson, Ronald. 2019. “Promoting Demand-Based Pricing.” *Journal of Revenue and Pricing Management* 18 (February). <https://doi.org/10.1057/s41272-017-0126-9>.
- Ma’rifati, Imam Soleh. 2013. “SISTEM INFORMASI AKUNTANSI BIAYA JOB ORDER *COSTING* UNTUK USAHA KECIL.” *EVOLUSI: Jurnal Sains Dan Manajemen* 1 (1). <https://doi.org/10.31294/evolusi.v1i1.651>.
- Marshall Fisher, Santiago Gallino, Jun Li (2017) Competition-Based Dynamic Pricing in Online Retailing: A Methodology Validated with Field Experiments. *Management Science* 64(6):2496-2514.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (Third edition.). SAGE Publications, Inc..
- Moleong, Lexy J. (2017). *Metode Penelitian Kualitatif*, cetakan ke-36, Bandung : PT. Remaja Rosdakarya Offse
- Mudjia. 2017. “Studi Kasus Dalam Penelitian Kualitatif: Konsep Dan Prosedurnya.” <https://core.ac.uk/reader/80816930>.
- Mulyadi. (2015). *Akuntansi Biaya*, Edisi Lima. Bagian Penerbitan Sekolah Tinggi Ilmu Manajemen YKPN, Yogyakarta.

- Oktavianti, Winni Nuraini, Inggriani Elim, and Anneke Wangkar. 2019. "ANALISIS PENERAPAN PPH 23 ATAS JASA PENYIARAN SERTA PERLAKUAN AKUNTANSI PADA LPP TVRI SULUT." *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 7 (3). <https://doi.org/10.35794/emba.v7i3.25145>.
- Olajide, Babatunde, Mohdlizam, Olajide Esther, and Hussein Onn. 2016. "Understanding The Conceptual Definitions of Cost, Price, Worth and Value." *IOSR Journal of Humanities Social Science (IOSR-JHSS)* 21 (September): 53–57. <https://doi.org/10.9790/0837-2109015357>.
- Parker, D. (2015) Contemporary Global Property Management Issues. Being technical paper presented to the post graduate students, Faculty of Technology Management and Business. Universiti Tun Hussein Onn Malaysia.
- PEW Research Center for the People and the Press. (2012). In changing news landscape, even television is vulnerable: Trends in news consumption: 10012012. Diakses dari: <https://www.pewresearch.org/politics/2012/09/27/inchanging-news-landscape-even-television-is-vulnerable/>
- Porter, M.E. 2010. Competitive Advantage : Creating and Sustaining Superior Performance : with a new introduction. The Free Press. New York, USA.
- Putri, Rumanintya Lisaria. 2017. "ANALYSIS OF PRODUCTION COST CALCULATIONS USING PROCESS COSTING METHOD IN SULI TOFU FACTORY." *EKONOMIKA45: Jurnal Ilmiah Manajemen, Ekonomi Bisnis, Kewirausahaan* 5 (1): 6–13.
- Salmon, Devy, and Treesje Runtu. 2016. "PENERAPAN BIAYA STANDAR SEBAGAI ALAT PENGENDALIAN BIAYA PRODUKSI PADA PT. CONBLOC INDONESIA SURYA CABANG SULAWESI UTARA." *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 4 (1). <https://doi.org/10.35794/emba.4.1.2016.11817>.
- Scheerder, A., van Deursen, A. J., & van Dijk, J. (2017). Determinants of internet skills, uses, and outcomes. A systematic review of the second-and third-level digital divide. *Telematics and Informatics*, 34(8), 1607-1624.
- Setiobudi, Eko. 2021. "Metode Job Order Sebagai Strategi Memenangkan Persaingan." *PARAMETER* 6 (1): 50–64. <https://doi.org/10.37751/parameter.v6i1.161>.
- Sewanyina, Muniru. 2020. "Demand Based Pricing Strategies and Competitive Advantage: Evidence from MTN Company in Bushenyi-Ishaka Municipality, Uganda," January. [https://www.academia.edu/71447691/Demand\\_Based\\_Pricing\\_Strategies\\_and\\_Competitive\\_Advantage\\_Evidence\\_from\\_MTN\\_Company\\_in\\_Bushenyi\\_Ishaka\\_Municipality\\_Uganda](https://www.academia.edu/71447691/Demand_Based_Pricing_Strategies_and_Competitive_Advantage_Evidence_from_MTN_Company_in_Bushenyi_Ishaka_Municipality_Uganda).
- Srinivasan, Shuba, Koen Pauwels, and Vincent Nijs. 2008. "Demand-Based Pricing Versus Past-Price Dependence: A Cost–Benefit Analysis." *Journal of Marketing - J MARKETING* 72 (March): 15–27. <https://doi.org/10.1509/jmkg.72.2.15>.

- Sukmayadi. 2019. “KEBIJAKAN PENETAPAN HARGA PADA PT. ATRINDO ASIA GLOBAL BANDUNG.” *Coopetition : Jurnal Ilmiah Manajemen* 10 (2): 103–10. <https://doi.org/10.32670/coopetition.v10i2.44>.
- Supriyono. 2011. Akuntansi Biaya Pengumpulan Biaya dan Penentuan Harga Pokok, Buku 1 Edisi 2. Yogyakarta: BPFE
- Sutrisno. (2012). Manajemen keuangan teori, konsep dan aplikasi(8th ed). Yogyakarta : Ekonisia
- Wibawa, Arif, Subhan Afifi, and Agung Prabowo. 2014. “Model Bisnis Penyiaran Televisi Digital di Indonesia.” *Jurnal Ilmu Komunikasi* 8 (2): 117–30. <https://doi.org/10.31315/jik.v8i2.74>.
- Witjaksono, Armanto. 2013. Akuntansi Biaya. Edisi Revisi. Yogyakarta: Graha Ilmu.
- Yeremian, Olena, and Anna Yaroshenko. 2023. “Methodological Aspects of Cost Accounting and Calculation of the Cost of It Services.” *Galic'kij Ekonomičnij Visnik* 81 (January): 26–35. [https://doi.org/10.33108/galicianvisnyk\\_tntu2023.02.026](https://doi.org/10.33108/galicianvisnyk_tntu2023.02.026).