

## REFERENCES

- Al-Dhubaibi, A. A. S. (2020). Optimizing the value of activity based costing system: The role of successful implementation. *Management Science Letters*, 179–186. <https://doi.org/10.5267/j.msl.2020.8.017>
- Almeida, A., & Cunha, J. (2017). The implementation of an Activity-Based Costing (ABC) system in a manufacturing company. *Procedia Manufacturing*, 13, 932–939. <https://doi.org/10.1016/j.promfg.2017.09.162>
- Bhimani, A., Datar, S. M., Horngren, C., & Rajan, M. V. (2019). *Management and cost accounting* (7th ed.). Pearson Education.
- Bodendorf, F., & Franke, J. (2024). Synthesis of activity-based costing and deep learning to support cost management: A case study in the automotive industry. *Computers & Industrial Engineering*, 196, 110449. <https://doi.org/10.1016/j.cie.2024.110449>
- Cooper, R., & Kaplan, R. S. (1988). Measure Costs Right: Make the Right Decisions. *Harvard Business Review*, 66(5), 96–103.
- Drury, C. (2021). *Management and Cost Accounting* (11th ed.). Cengage Learning.
- Eggers, J. L., & Bangert, C. E. (1998). Activity-based costing. *American Water Works Association*, 90(6), 63–69. <https://doi.org/10.1002/j.1551-8833.1998.tb08454.x>
- Florea, N. V., Ionescu, C. A., Manea, M. D., Topor, D. I., Capusneanu, S., Coman, D. M., Stanescu, S. G., & Coman, M. D. (2023). Implementing ABC as cost management model for the Human Resources Department: evidence from a Romanian entity. *SAGE Open*, 13(2), 215824402311772. <https://doi.org/10.1177/21582440231177228>
- Hansen, D. R., & Mowen, M. M. (2006). *Managerial Accounting* (8th ed.). Thomson Higher Education.
- Hundal. (1997). Product costing: A comparison of conventional and activity-based costing methods. *Journal of Engineering Design*, 8(1), 91–103. <https://doi.org/10.1080/09544829708907954>
- Jiran, N. S., Gholami, H., Mahmood, S., Saman, M. Z. M., Yusof, N. M., Draskovic, V., & Javovic, R. (2019). Application of Activity-Based Costing in Estimating the Costs of Manufacturing Process. *Transformations in Business and Economics*, 18, 839–860.
- Mashayekhi, B., & Ara, M. (2017). Activity-Based costing in the hospitality industry: a case study in a hotel. *World Academy of Science, Engineering and Technology International Journal of Social and Business Sciences*, 11(9), 2254–2258. <https://doi.org/10.5281/zenodo.1132030>
- Masitoh, S. (2024, May 6). *BPS: Hanya Lapangan Usaha Pertanian yang Kontraksi pada Kuartal I-2024*. Kontan. <https://nasional.kontan.co.id/news/bps-hanya-lapangan-usaha-pertanian-yang-kontraksi-pada-kuartal-i-2024>
- Masitoh, S., & Susanto, V. Y. (2024, August 5). Pertumbuhan Ekonomi Indonesia Melambat Jadi 5,05% di Kuartal II 2024. *Kontan*.

<https://pusatdata.kontan.co.id/news/pertumbuhan-ekonomi-indonesia-melambat-jadi-505-di-kuartal-ii-2024>

- Mowen, M. M., Hansen, D. R., & Heitger, D. L. (2017). *Managerial Accounting: The Cornerstone of Business Decision-Making* (7th ed.). Cengage Learning.
- Saeed, A. M. M., Widyaningsih, A., & Khaled, A. S. D. (2023). Activity-Based Costing (ABC) in the Manufacturing Industry: A literature review. *Journal of Developing Economies*, 8(2), 261–270. <https://doi.org/10.20473/jde.v8i2.40426>
- Teklay, G., Kitaw, D., & Jilcha, K. (2021). Activity-Based Costing Applied To Automotive Manufacturing a Case of Mesfin Industrial Engineering. *International Research Journal of Modernization in Engineering Technology and Science*, 03(08), 340–354.
- Wahidi, S. I., Pribadi, T. W., Pribadi, S. R. W., & Megawati, S. (2021). Implementation Study of activity based costing system to define indirect costs on ship repair industries. *IOP Conference Series Materials Science and Engineering*, 1052(1), 012049. <https://doi.org/10.1088/1757-899x/1052/1/012049>
- Waluyo, D. (2024, March 12). *Mewujudkan pertanian berkelanjutan*. Indonesia.go.id. <https://indonesia.go.id/kategori/editorial/8035/mewujudkan-pertanian-berkelanjutan?lang=1>
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2011). *Managerial Accounting: Tools for Business Decision Making*. Wiley.
- Yin, R. K. (2014). *Case Study Research* (5th ed.). SAGE Publications.
- Zha, J. (2024). Activity-Based Costing Method: A study on controlling manufacturing costs in enterprises. *Journal of the Institution of Engineers (India) Series C*. <https://doi.org/10.1007/s40032-024-01088-2>