

Daftar Pustaka

- Atkinson, Anthony A, Robert S Kaplan, Ella Mae Matsumura, and S Mark Young. *Management Accounting : Information for Decision-Making and Strategy Execution, Sixth Edition*. Boston: Pearson, 2012.
- Berita Resmi Statistik. *Tingkat Penghunian Kamar (TPK) Hotel Daerah Istimewa Yogyakarta, Desember 2017*. Yogyakarta: BPS Provinsi DIY, 2018.
- Berts, Kjell, and Soren Kock. ""Implementation considerations for activity-based cost systems in service firms: the unavoidable challenge." *Management Decision, Vol.33, Issue:6*, 1995: 57-63.
- Chen, J.M, Y.Y Lu, and L.R Chen. "A Study of Activity-Based Costing Applied to Motel's Management in Taiwan." n.d.
- Cooper, Robin, and Robert S Kaplan. "Measure Costs Right : Make the Right Decision." *Harvard Business Review*, 1988: 96-103.
- Creswell, John W, and Creswell John W. *Qualitative Induiry & Research Design : Choosing Among Five Approaches*. Los Angeles: SAGE Publications, 2013.
- Dalci, Ilhan, Veyis Tanis, and Kosan Levent. "Customer profitability analysis with time-driven activity-based costing : a case study in a hotel." *International Journal of Hospitality Management Vol.2 Issue : 5*, 2010: 609-637.
- Hartono, Jogyianto. *Filosofi dan Metodologi Penelitian*. Yogyakarta: BPFE, 2017.
- . *Metodologi Penelitian Bisnis : Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE, 2007.
- Horngren, Charles T, Srikant M Datar, and Madhav V Rajan. *Cost Accounting A Managerial Emphasis, Fifteenth Edition*. Boston: Pearson, 2015.
- Kaplan, Robert S, and Anthony A Atkinson. *Advanced Management Accounting*. -: Prentice Hall, 1998.
- Latshaw, Craig A, and Teresa M Cortese-Daniele. "Activity-based costing : Usage and Pitfalls." *Review of Business*, Winter 2002: 30-32.
- Mashayekhi, Bitu, and Mohammad Ara. "Activity-based costing in hte Hospitality Industry : A Case Study in a Hotel." *International Journal of Social and Business Sciences, Vol :11, No 9*, 2017: 2240-2244.
- Mowen, Maryanne M, Don R Hansen, and Dan L Heitger. *Cornerstone of Managerial Accounting, Fifth Edition*. Canada: South-Western Cengage Learning, 2014.
- Mulyadi. *Activity-Based Cost System*. Yogyakarta: UPP STIM YKPN Yogyakarta, 2007.
- Panekanan, Indah, and Harijanto Sabijono. "Penerapan Activity-based Costing dalam Menentukan Besar Tarif Jasa Inap pada Penginapan Vili Calaca Manado." *Jurnal EMBA Vol 2 No 2*, 2014: 1417-1428.

- Pavlatos, Odysseas, and Ioannis Paggios. "Activity-based Costing in Hospitality Industry : Evidence from Greece." *Journal of Hospitality & Tourism Research*, Vol. 33, No. 4, 2009: 511-527.
- Rotua, Chatrina Ariani. *Analisis Kemungkinan Penerapan Activity-Based Costing dan Activity-Based Management : Studi Kasus Pada Wisma MM UGM*. Tesis Gelar Master, Yogyakarta: Universitas Gadjah Mada, 2016.
- Sekaran, Uma. *Research Methods for Business*. West Sussex: John Wiley & Sons Ltd, 2016.
- Stefano, Nara Medianeira, and Nelson Casarotto Filho. "Activity-based costing in services : literature bibliometric review." *SpringerPlus*, 2013: 2:80.
- Sugiri, Slamet. *Akuntansi Manajemen Sebuah Pengantar Edisi Keempat*. Yogyakarta: UPP STIE YKPN, 2009.
- Suwardjono. *Akuntansi Pengantar Bagian 1 Proses Penciptaan Data Pendekatan Sistem*. Yogyakarta: BPFE, 2002.
- Vazakidis, Athanasios, and Ioannis Karagiannis. "Activity-based Management and traditional costing in tourist enterprises (a hotel implementation model)." -, 2009: 123-147.
- WISMA MM UGM. *Tentang Kami*. - -, 2018. <http://www.mmugmhotel.com/tentang-kami/> (accessed Februari 21, 2018).
- Wiyasha, IBM. *Akuntansi Manajemen untuk Hotel dan Restoran*. Yogyakarta: Penerbit ANDI, 2007.