

DAFTAR PUSTAKA

- Abu, M., Jamaludin, K., & Zakaria, M. (2017). Characterisation of activity based costing on remanufacturing crankshaft . *International Journal of Automotive & Mechanical Engineering* 14 (2) , 4211-4224.
- Ahmad, F., & Wasilah, A. (2009). *Akuntansi Biaya*. Jakarta: Salemba Empat.
- Ahmad, F., & Wasilah, A. (2012). *Akuntansi Biaya Edisi Kedua*. Jakarta: Salemba Empat.
- Ardiansyah, R., Sutopo, W., & Nizam, M. (2013). A parametric cost estimation model to develop prototype of electric vehicle based on activity-based costing. *IEEE International Conference on Industrial Engineering and Engineering Management*, 385-389. doi: 10.1109/IEEM.2013.6962439.
- Arif, A., & Siregar, I. (2018). Determination of production cost with activity based costing at PT. XYZ. *IOP Conference Series: Materials Science and Engineering*, doi: 10.1088/1757-899X/420/1/012043.
- Badan Pengatur Hilir Minyak dan Gas. (2017). *Konsumsi BBM Nasional Per Tahun*. Retrieved Januari 20, 2020, from <https://www.bphmigas.go.id/konsumsi-bbm-nasional/>
- Ben-Arieh, D., & Qian, L. (2008). Parametric Cost Estimation Based on Activity-based Costing: A Case Study for Design & Development of Rotational Parts. *Int. J. Production Economics* 83, 169–183.
- Bowerman, B., & O'Connel, R. (1990). *Linear Models: An Applied Approach* (Vol. 2). Boston, Massachusetts: PW-Kent Publishing Company.
- Bustami, B., & Nurlela. (2009). *Akuntansi Biaya*. Jakarta: Mitra Wacana Media.
- Carter, W. (2009). *Akuntansi Biaya Edisi 14*. Jakarta: Salemba Empat.
- Cooper, R., & Kaplan, R. (1988). Measure Costs Right Make the Right Decisions. *Harvard Business Review* 66, 96-103.
- Drury, C. (2007). *Management and Cost Accounting* (Vol. 6). Toronto: Thompson.
- Faraji, T., Maghari, A., & Niloufar, M. (2015). A framework for assessing cost management system changes: the case of activity-based costing implementation at food industry. *Management Science Letters* 5, 413–418. doi:10.5267/j.msl.2015.1.017
- Favi, C., Germani, M., & Mandolini, M. (2016). Design For Manufacturing and Assembly vs. Design to Cost: Toward A Multi-Objective Approach for Decision-Making Strategies During Conceptual Design

- of Complex Products. *Procedia CIRP* 50 (1), 275-280.
doi:10.1016/j.procir.2016.04.190
- Garrison, R., Eric, N., & Brewer, P. (2006). *Akuntansi Manajerial* (Vol. 11). Jakarta: Salemba Empat.
- Gayretli, A., & Abdalla, S. (1999). A prototype constraint-based system for automation and optimization of machining processes. *Journal of Engineering Manufacture*, 213, 655-676.
- Ghozali, I. (2012). *Applikasi Analisis Multivariate dengan Program IBM SPSS*. 20. : Semarang: Badan Penerbit – Universitas Diponegoro.
- Gilson, & Vanreyk. (2014). Review of Cost Estimation Models. *International Journal of Scientific Engineering and Research (IJSER)*, ISSN (Online): 2347-3878.
- Godlewski, & Pawlak. (2015). Design of supporting frame for light electric motorcycle. *12th Students' Science Conference Oficyna Wydawnicza Politechniki Wrocławskiej*, 303-309. ISSN 1732-0240.
- Habibi, F., Birgani, O., Koppelaar, H., & Radeno. (2015). Using Fuzzy Logic To Improve The Project Time And Cost Estimation Based on Project Evaluation and Review Technique (PERT). *Journal of Project Management* 3 (4), 183-196.
- Hajare, A. (1998). Parametric Costing-Steel Wire Mill. *Proceedings of the Annual Convention of the Wire Association International*, 172–178.
- Hansen, & Mowen. (1997). *Management Accounting* (Vol. 4). Cincinnati, Ohio: South-Western Publishing Co.
- Hansen, & Mowen. (2006). *Akuntansi Manajemen*. Jakarta: Salemba Empat.
- Hansen, Mowen, & Guan. (2009). *Cost management: accounting & control* (Vol. 6). Mason: South-Western.
- Hilton, R. (2007). *Managerial Accounting Mgmt 201: Creating Value in a Dynamic Business Environment*. New York: McGraw-Hill Companies.
- Hooshmand, Y., Kohler, P., & Korff-Krumm, A. (2016). Cost Estimation in Engineer-to-Order Manufacturing. *Open Eng* 6 (1), 22–34.
- Horngren, C. (2008). *Akuntansi Biaya* (Vol. 7). Jakarta: PT INDEKS GRAMEDIA.
- Horngren, C. (2009). *Cost Accounting: A Managerial Emphasis* (Vol. 13). New Jersey: Pearson Education.
- Horngren, C. (2012). *Akuntansi Biaya* (Vol. 12). Jakarta: Erlangga.

- Horngren, C., Datar, S., & Foster, G. (2006). *Cost Accounting : A Managerial Emphasis*. (12, Ed.) New Jersey: Pearson Prentice Hall.
- Jodinesa, M., Sutopo, W., & Zakaria, R. (2019). Markov Chain and Techno-Economic Analysis to Identify the Commercial Potential of New Technology: A Case Study of Electric Motorcycle Conversion in Surakarta, Indonesia. *International Conference on Industrial, Mechanical, Electrical and Chemical Engineering*.
- Jung, J. Y. (2002). Manufacturing cost estimation for machined parts based on manufacturing features. *Journal of Intelligent Manufacturing*, 13, 227-238. doi:10.1023/A:1016092808320
- Kahn, K. (2002). An Exploratory Investigation of New Product Forecasting Practices. *The Journal of Product Innovation Management* 19, 133-143.
- Kementerian Perindustrian. (2018). *Laju Industri Sepeda Motor Kian 'Ngacir'*. Retrieved from <https://kemenperin.go.id/artikel/1984/Laju-Industri-Sepeda-Motor>. Diakses pada 14 Januari 2020.
- Kesavan, R., Elanchezhian, C., & Ramanath, V. (2009). *Process Planning and Cost Estimation*. New Delhi: New Age International Ltd.
- Lepadatu, G. (2011). The Importance Of The Cost Information In Making Decisions. *Romanian Economic Business Review* 6(1), 52-66.
- Lestari, D., & Mardiani, R. (2019). Activity Based Costing to Determine Tuition Fee in University: A case study. *Proceeding of the 1st International Conference on Economic, Business, Entrepreneurship, and Finance (ICEBEF)*, 366-370. doi:10.2991/icebef-18.2019.82
- Mulyadi. (2003). *Activity-Based Costing System: Sistem Informasi Biaya untuk Pengurangan Biaya* (Vol. 6). Yogyakarta: UPP AMP YKPN.
- Mulyadi. (2007). *Activity-Based Cost System: Sistem Informasi Biaya untuk Pemberdayaan Karyawan, Pengurangan Biaya, dan Penentuan Secara Akurat Kos Produk dan Jasa*. Yogyakarta: UPP STIM YKPN YOGYAKARTA.
- Mulyadi. (2009). *Akuntansi Biaya*. Yogyakarta: Penerbit Aditya Media.
- Mutyala, S. (2019). Design and Development of Electric Motorbike. *International Research Journal of Engineering and Technology (IRJET)* 6(12), 19-29.
- Nadinastiti. (2010). *Metode Monte Carlo*. Bandung: Makalah II2092 Probabilitas dan Statistik ITB.
- Nasiri-Zarandi, R., & Ebrahimi, M. (2018). Extracting requirements for design a two-wheels electric vehicle and proposing a design

- procedure. *9th Annual Power Electronics, Drives Systems and Technologies Conference (PEDSTC)*, 462-468. doi:10.1109/PEDSTC.2018.8343841
- Niazi, A., Dai, J., Balabani, S., & Seneviratn. (2006). Product cost estimation: Technique classification and methodology review. *Journal of Manufacturing Science and Engineering-Transactions of the Asme*, 128 (2), 563 - 575. Retrieved from <https://doi.org/10.1115/1.2137750>
- Nizam, M. (2019). *Produksi Kit Konversi Sepeda Motor Listrik Berbasis Baterai Untuk Sepeda Motor Roda Dua Dan Roda Tiga. Laporan Akhir Program Pengembangan Teknologi Industri (PPTI)*. Badan Pengelola Usaha UNS.
- Owens, J., Burke, S., Krynovich, M., & Mance, D. (2007). *Project Cost Control Tools & Techniques*. Distant Production House University. Retrieved from <https://dphu.org/uploads/attachements/books/books59230.pdf>. Diakses pada 16 Juli 2020.
- Pehrsson, L., Ng, A., & Stockton, D. (2013). Industrial cost modelling and multi-objective optimisation for decision support in production systems development. *Computers and Industrial Engineering*. doi:10.1016/j.cie.2013.08.011
- Poddar, Sougata, & Sinha. (2012). *The Role of Fixed Fee and Royalty in Patent Licensing. Working Paper NUS. 1-16*. Department of Economics.
- Poli, R., Langdon, W., & O'Reilly, U. (1998). Analysis of schema variance and short term extinction likelihoods, in Genetic Programming. *Proc. Third Annually Conference*, 284–292.
- Rezaie, K., Bakhtiar, O., & Torabi, S. (2008). Activity-based costing in flexible manufacturing systems with a case study in a forging industry. *International Journal of Production Research*, 46, 1047-1069. doi:10.1080/00207540600988121
- Riwayadi. (2014). *Akuntansi Biaya. Pendekatan Tradisional dan Kontemporer*. Jakarta: Salemba Empat.
- Sadeghinezhad, E., Kazi, S., Sadeghinejad, F., Badarudin, A., Mehrali, M., Sadri, R., & Safaei. (2014). A comprehensive literature review of bio-fuel performance in internal combustion engine and relevant costs involvement. *Renewable and Sustainable Energy Reviews*, 30, 29-44.
- Salman, K., & Farid, M. (2016). *Akuntansi Manajemen Alat. Pengukuran dan Pengambilan Keputusan Manajerial*. Jakarta: Indeks.

- Samryn, L. (2012). *Akuntansi Manajemen Informasi Biaya untuk Mengendalikan Aktivitas Operasi dan Investasi*. Jakarta: Kencana Prenada Media Group.
- Sanusi, A. (2011). *Metode Penelitian Bisnis*. Jakarta: Salemba Empat.
- Sediawan, W. (2013). *Applications of Monte Carlo Simulation in Chemical Engineering*. Yogyakarta: Gadjah Mada University Press.
- Sidiq, R. (2015). *Rancang Bangun sistem Pengisi Baterai Mobil listrik Berbasis Mikrokontroler Atmega16*. Jember: Universitas Jember.
- Singh, N. (2002). Integrated product and process design: a multi-objective modelling framework. *Robotics & Computer-Integrated Manufacturing*, 18 (2), 157-168.
- Siregar, Baldric, Suripto, & Bambang. (2013). *Akuntansi Biaya* (Vol. 2). Jakarta: Salemba Empat.
- Son, Y. (1991). A cost estimation model for advanced manufacturing systems. *International Journal of Production Research*, 29(3), 441-452. doi:10.1080/00207549108930081
- Suebvisai, P. (2013). *Parametric Cost Estimation Model for Microchannel Bonding Process Based On Activity Based Costing (Doctor of Philosophy Thesis)*.
- Sutopo, W., Atikah, A., Purwanto, A., & Danardono, D. (2014). A cost estimation model to assess the feasibility of Li-Ion battery development based on targeted cost by market approach. *International Conference on Electrical Engineering and Computer Science (ICEECS)*, 376-380.
- Sutopo, W., Erliza, A., Ardiansyah, R., & Yuniarista. (2016). Parametric Cost Estimation for Controlling the Development of Electric Vehicle Prototype. *Jurnal Mekanikal*, 3956-3968.
- Sutopo, W., Nizam, M., Purwanto, A., Atikah, N., & Putri, A. (2016). A Cost Estimation Application for Determining Feasibility Assessment of Li-Ion Battery in Mini Plant Scale. *International Journal on Electrical Engineering and Informatics* 8 (1), 189-199.
- Wagner, J. (2012). Recognition and behavior of variable and fixed costs. *Politická ekonomie*, Vol. 60, No. 5, 668-678.
- Weygandt, J., Kimmel, J., & Kieso, E. (2010). *Managerial accounting: tools for business decision making*, 5th ed. Hoboken, NJ: John Wiley & Sons.
- Wijayanti, C. I. (2018). *Pengembangan Model Goal Programming untuk Capital Budgeting Investasi Pendirian Unit Produksi Aki Lithium*

Sepeda Motor (Studi Kasus: PT. Nipress, TBK.). Thesis, Universitas Sebelas Maret.

Wulandari, T. (2015). *Spesifikasi Produk Sel Ion-Lithium Sekunder SMART UNS. Laporan Penelitian, Jurusan Teknik Kimia.* Surakarta: Universitas Sebelas Maret.

Zima, K. (2015). The Case-based Reasoning Model of Cost Estimation at the Preliminary Stage of a Construction Project. *Procedia Engineering*, 57-64. doi:10.1016/j.proeng.2015.10.007

