

DAFTAR PUSTAKA

- Adnyana, I. M. (2020). *Penganggaran Perusahaan* (1st ed.). Lembaga Penerbitan Universitas Nasional.
- Bocharov, V. V. (2013). *Financial planning and budgeting*. Publishing house of St.Petersburg University.
- Carter, W. K. (2015). *Akuntansi Biaya Buku 1* (14th ed.). Salemba Empat.
- Chen, X., Zhao, Y., Tong, J., & Xu, S. (2019). *Application of Standard Cost Method in International Business Control*.
- de Souza, P., & Lunkes, R. J. (2016). Capital budgeting practices by large Brazilian companies. *Contaduria y Administracion*, 61(3), 514–534. <https://doi.org/10.1016/j.cya.2016.01.001>
- Garrison, R. H., Noreen. E. H., & Brewer. P. C. (2013). *Akuntansi Manajerial buku 1* (14th ed.). Salemba Empat.
- Hansen, D. R., Mowen. M. M., & Heitger. D. L. (2021). *Cost Management* (5th ed.). Cengage Learning Inc.
- Heizer, J., & Render, B. (2016). *Manajemen Operasi* (11th ed.). Salemba Empat.
- Horngren, C. T. (2021). *Cost Accounting A Managerial Emphasis* (17th ed.). Pearson Education.
- Isaac, L., Lawal, M., & Okoli, T. (2015). A Systematic Review of Budgeting and Budgetary Control in Government Owned Organizations. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 6, Issue 6). Online. www.iiste.org
- Ksheshariani, A. W. (2012). *Analisis Biaya Standar sebagai Alat Pengendalian Biaya Produksi (study kasus: UMKM cap kapal terbang)*. Departemen Manajemen Fakultas Ekonomi dan Manajemen, Institut Pertanian Bogor.
- Kurniawan, D. (2017). ANALISIS PERILAKU BIAYA: SUATU STUDI KOMPARASI KONSEP TEORETIS DAN PRAKTIK PADA BIAYA PRODUKSI (MANUFACTURING COST). In *Jurnal Substansi* (Vol. 1, Issue 1).
- Kurniawan, D., Kodirin. & Kusumawati. R. (2017). *Buku Ajar Akuntansi Biaya*. PKN STAN PRESS.

Mulyadi. (2015). *Akuntansi Biaya* (15th ed.). UPP STIM YKPN.

Nafarin, M. (2012). *Penganggaran Perusahaan* (3rd ed.). Salemba Empat.

Shim, J. K., Siegel. J. G., Shim. A. I. (2012). *Budgeting Basics and Beyond*. John Wiley & Sons, Inc.

Vanderbeck, E. J., & Mitchell. M. C. (2015). *Principles of Cost Accounting* (17th ed.). Cengage Learning.

Yopy, O., & Dewanti, R. (n.d.). INDONESIA (LP3I) TANGERANG. *Jakarta Gedung Sentra Kramat Jl. Kramat Raya*.