

Application of Activity Based Costing System in Indonesia: A Bibliographic Study

ABSTRACT

Aims: This study aims to analyze and map the development of research on the application of activity-based costing from several accredited journals in Indonesia from various aspects.

Study design: The method used in this research is the charting the field and analyzing the community methods.

Place and Duration of Study: Samples were taken from 6 accredited journals in Indonesia, and 20 articles were obtained during the 2013-2019 period.

Methodology: This study selects several research results regarding the application of activity-based costing or the like, which are published in nationally accredited journals. In this approach, the researcher selected several research results regarding applying the activity-based costing system published in 6 journals, then grouped them based on the topic and research method.

Conclusion: Based on the research topic, the majority of researchers in Indonesia examine the application of the activity based costing system in determining cost of goods. Research methods that researchers in Indonesia widely use to examine the application of activity-based costing systems are qualitative and quantitative, so further research can use methods that are still rarely used to examine the implementation of activity-based costing systems. The analytical method that is often used is the descriptive method. This method used as many as 11 articles from the 20 articles analyzed. The data collection method in the 20 article research carried out various interviews, observations, documentation, data collection, library research, theory studies, and literature studies.

Keywords: accounting research; activity based costing; analyzing the community; charting the field.

1. INTRODUCTION

The business world is experiencing very tight global competition, where companies face not only local competitors but also international competitors, this has created changes in the model and practice of corporate management. This condition makes managers responsible for determining the company's strategy, so managers need accurate information to take various policies, especially the approach of determining the cost of production. It is necessary to relativize. The problem is not that the old method is bad. But when a company produces several products at the same time, a way must be found to calculate the cost for each product, especially how to share the fixed cost per product.

The calculation of the cost of production is all production costs used to process raw material into finished goods within a certain period. In determining the cost of production, companies

usually still use traditional methods. This conventional method only charges the product for the cost of producing it. The cost of direct materials and direct labour costs can be calculated accurately. Still, the traditional way of calculating factory overhead costs is allocating them to products based on production volume, machine hours, and direct labour hours.

Furthermore, the inaccuracy in calculating the Cost of Production using traditional methods has a detrimental impact on the company because the Cost of Production serves as the basis for setting selling prices and profits, as a tool to measure the efficiency of the implementation of the production process and as a basis for decision making for company management. Therefore, a new method has emerged in calculating the Cost of Production, known as the Activity Based Costing (ABC) System.

Research on activity-based costing started at the beginning of 1971, when George J Staubus proposed a management system based on activity with his book *Activity Costing and Input-Output Costing*. In the early 1980s, the need arose for a more accurate determination of the cost of goods. To answer this need, accounting experts from Harvard University introduced a new method for determining production costs called "Activity Based Costing". The concept of activity-based costing was developed in the manufacturing sector in the US in the 1970s and 1980s. During that period, a consortium of developed companies in the US studied and formulated the principles formally called activity-based costing. Activity-Based Costing System plays a role in measuring and evaluating the level of achievement of SME profitability because it provides product costing that is more accurate precise and shows the consumption of production costs based on activity (Miftahurrohman & Muthohir, 2019) [8]. This encourages researchers in Indonesia also to try to evaluate the implementation of Indonesia's activity-based costing system more deeply.

Many researches on the implementation of activity based costing systems have been carried out in Indonesia, for example by Siby *et al.*, (2018) [19]; Popang *et al.*, (2018) [11]; Sugawa *et al.*, 2018 [21]; Tumanduk *et al.*, (2018) [24]; Miftahurrohman & Muthohir, (2019) [6]; Satria, (2017) [17]; Sholihah *et al.*, (2017) [18]; Waleny & Basri, (2016) [25]; Stefanie, (2013) [20]; Sumilat, (2013) [21]; Rahmaji, (2013) [12]; Caroline & Wokas, (2016) [1]; Kaunang & Walandouw, (2015) [6]; Kapojos *et al.*, (2014) [5]; Panekenan & Sabijono, (2014) [9]; Ramumpuk, (2013) [14]; Rantung *et al.*, (2015) [15]; Lepar *et al.*, (2014) [7]; Sangeroki & Tinangon, (2014) [16]; and Ramintang & Pengemanan, (2016) [13]. It is very diverse and exciting to review various research results in terms of topics and methods used from research on the application of activity-based costing systems. The emergence of several accounting journals in Indonesia tries to evaluate and document some of the results of these studies. This also motivates researchers to investigate further how the development of research on implementing activity-based costing systems in Indonesia. This study was motivated by research conducted by Hesford *et al.*, (2007) [4] regarding bibliographic research in management accounting. The researcher tries to examine the application of activity-based costing in Indonesia with the same method as the results of research from 20 articles on the application of activity-based costing in 6 accredited journals in management accounting in Indonesia for a period of 7 years (from 2013 to 2019). Researchers choose accredited journals as observation material because accredited journals have a strict selection so that the published articles have good credibility and quality. This study uses two approaches, namely "charting the field" and "analyzing the community", to analyze and map the development of research on the application of activity-based costing from several accredited journals in Indonesia from various aspects.

The contribution of this research includes several things. First, it provides evidence of the development of research on implementing an activity-based costing system in Indonesia. Second, this article provides an overview for further research to evaluate and analyze topics or research methods that are still rarely carried out in Indonesia related to applying the activity-based costing system.

2. RESEARCH METHODS

The method used in this research is the “charting the field” and “analyzing the community” methods developed by Hesford *et al.*, (2007) [4]. This method is used to analyze and map the development of research on the application of activity based costing system from several accredited journals in Indonesia from various aspects. This method has previously been widely used in previous studies on a theme. Some of them, research conducted by Dewi *et al.*, (2018) [2] related to the development of research in the field of disclosure in Indonesia, Suprianto & Setiawan, (2017) [23] related to earnings management bibliography, Herawati & Bandi, (2019) [3] related to tax research studies, and Penatari *et al.*, (2020) [10] related to the dynamics of accounting information system research in Indonesia.

This study selects several research results regarding the application of activity-based costing or the like, which are published in nationally accredited journals. In this approach, the researcher selected several research results regarding applying the activity-based costing system published in 6 journals, then grouped them based on the topic and research method. The names of the journals that became the research samples can be seen in table 1. The selection of the journals above is in accordance with the criteria: first, articles that have been registered in an accredited national journal, namely www.sinta.ristekbrin.go.id. Second, the journal can be accessed online. Researchers selected all articles published in each of these journals in a structured and systematic way. Third, only selected articles related to implementing the activity-based costing system in Indonesia.

Sample selection stage: First, the researcher opens the website of an accredited national journal, namely www.sinta.ristekbrin.go.id. Second, the researcher typed "management accounting" or "accounting" in the research column. Third, the researcher opened the journals one by one and retyped the word "activity" or "activity-based costing" in the research column. In this third stage, after the researcher entered the keyword but no related articles were found, the researcher removed it from the population, which initially amounted to 142 journals into 6 journals. Fourth, the researcher downloaded every article in the journal. Fifth, classify articles in a data tabulation based on title, variables, population and sample, results, and author's name and year of publication.

Table 1. List of Journal Names

Number	Journal Names	Institution	Number of Articles
1	Jurnal Riset Akuntansi Going Concern (JRA)	Sam Ratulangi University	4
2	Jurnal Ilmiah Komputerisasi Akuntansi (KOMPAK)	Sekolah Tinggi Elektronika dan Komputer Semarang	1
3	Ekonomi Pembangunan, Manajemen Bisnis dan Akuntansi (BENEFITA)	Lembaga Layanan Pendidikan Tinggi (LLDIKTI) Wilayah X	1
4	Jurnal Akuntansi dan Pajak (JAP)	STIE AAS	1
5	Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)	Syiah Kuala University	1
6	Jurnal Riset Ekonomi, Manajemen (EMBA)	Sam Ratulangi University	12

3. RESULTS AND DISCUSSION

3.1 Results

This study uses 20 articles obtained from 6 nationally accredited journals that have met the criteria. The name of the journal, the title of the article, and the researcher's name are presented in Table 2.

Table 2. List of Sample Articles

Number	Journal Names	Article Title	Researcher Name and Year of Publication
1	JRA	Penerapan Activity Based Costing System dalam Menentukan Harga Pokok Kamar Hotel (Studi pada Hotel Green Eden Manado)	Shelby Estereny Siby, Ventje Ilat, and Meily Y.B. Kalalo (2018)
2	JRA	Penerapan Sistem Activity Based Costing Sebagai Dasar Penetapan Tarif Lembaga Pendidikan Pada The Bridge Manado	Andika Saputra Popang, Winston Pontoh, and Sintje Rondonuwu (2018)
3	JRA	Analisis Perbandingan Harga Pokok Produksi Dengan Metode Full Costing Dan Metode Activity Based Costing Dalam Menetapkan Harga Jual Ruko Pada Pt. Megasurya Nusalestari	Sri Indriani Sugawa, Ventje Ilat, and Meily Kalalo (2018)
4	JRA	Penentuan Harga Jual Kamar Melalui Implementasi Activity Based Costing System Pada Pt Tasik Ria Resort Manado	Thalia Claudia Tumanduk, Ventje Ilat, and Hendrik Gamaliel (2018)
5	JRA	Sistem Informasi Akuntansi Harga Pokok Produksi dengan Metode Activity Based Costing pada UKM Ukir Jepara	Miftahurrohman, Moh. Muthohir (2019)
6	BENEFITA	Penerapan Metode Activity Based Costing Untuk Menentukan Harga Pokok Produksi	Hendy Satria (2017)
7	JAP	Analisis Perbandingan Penentuan Harga Pokok Kamar Hotel Antara Full Costing dengan Activity Based Costing System (Studi Kasus Pada Hotel Istana Hapsari Sukoharjo)	Arofah Nur Sholihah, Endang Masitoh, and Siti Nurlaela (2017)
8	JIMEKA	Penerapan Metode Activity-Based Costing Dalam Penetapan Tarif Jasa Rawat Inap Pada Rumah Sakit Cut Meutia Langsa	Fina Maghfira Waleny and Hasan Basri (2016)
9	EMBA	Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada Pt. Tropica Cocoprima	Gloria Stefanie Rotikan (2013)
10	EMBA	Penentuan Harga Pokok Penjualan Kamar Menggunakan Activity	Zinia Th. A. Sumilat (2013)

		Based Costing Pada Rsu Pancaran Kasih Gmim	
11	EMBA	Penerapan Activity-Based Costing System Untuk Menentukan Harga Pokok Produksi Pt. Celebes Mina Pratama	Danang Rahmaji (2013)
12	EMBA	Analisis Penerapan Target Costing Dan Activity-Based Costing Sebagai Alat Bantu Manajemen Dalam Pengendalian Biaya Produksi Pada Ud. Bogor Bakery	Tertius Clara Caroline and Heince R.N. Wokas (2016)
13	EMBA	Penerapan Metode Activity Based Costing System Dalam Menentukan Besarnya Tarif Jasa Rawat Inap Pada Rumah Sakit Umum Bethesda Kota Tomohon	Brando Kaunang and Stanley Kho Walandouw (2015)
14	EMBA	Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada Perusahaan Roti Lidya Manado	Rebecca Kapojos, Jullie J. Sondakh, and Stanley Kho Waladouw (2014)
15	EMBA	Penerapan Metode Activity Based Costing Dalam Menentukan Besarnya Tarif Jasa Inap Pada Penginapan Vili Calaca Manado	Indah Panekenan and Harijanto Sabijono (2014)
16	EMBA	Perbandingan Perhitungan Harga Pokok Produk Menggunakan Metode Activity Based Costing Dan Metode Konvensional Pada Usaha Peternakan Ayam Cv. Kharis Di Kota Bitung	Maria Sifra Ramumpuk (2013)
17	EMBA	Analisis Penentuan Harga Jual Dengan Metode Variabel Costing Dan Activity Based Costing Pada Pt. Massindo Sinar Pratama Industri	Valentini Rantung, Ventje Ilat, and Heince Wokas (2015)
18	EMBA	Penetapan Harga Pokok Produksi Dengan Metode Activity Based Costing Pada Pt. Fortuna Inti Alam Dimanado Sulawesi Utara	Septyani Martha Lepar, Jenny Morasa, and Lidia Mawikere (2014)
19	EMBA	The Application Of Activity-Based Costing (Abc) And Job Order Costing (Joc) At Wisata Bahari Restaurant Manado	Jessica Ramintang and Sifrid Pangemanan (2016)
20	EMBA	Penerapan Metode Activity Based Costing Dalam Menentukan Besarnya Tarif Jasa Rawat Inap Pada Blu Rsup Prof.Dr. R.D. Kandou Manado	Grifyth P. C. Sangeroki and Jantje J. Tinangon (2014)

Table 3 explains in detail what the researcher discussed topics. Overall, 20 articles discussing the topic of determining the most dominant cost of goods were discussed, while determining selling prices and determining service rates became the second and third-order topics used in the study. So, the conclusion is that researchers in Indonesia have mainly studied the application of the activity-based costing system in determining the cost of goods.

3.2.2 Classification of Articles Based on Research Methods

Based on the research method used by researchers to examine the implementation of the activity-based costing system in Indonesia, it is classified based on the research method, namely quantitative, quantitative and qualitative, and qualitative methods. The analytical methods used in this research are R&D methods, descriptive methods, descriptive and comparative methods, and comparative methods.

Table 4 shows the classification of articles that discuss the implementation of the activity-based costing system in Indonesia based on the research methods, analytical methods and data collection methods used.

Table 4. List of Research Methods

Article Number	Method	Analysis Method	Data Collection
1	Qualitative	R&D Methode	Observations, interviews, study of literature
2	Quantitative	Descriptive comparative method	Observations, interviews, literature study
3	Quantitative	Descriptive method	Interview, Documentation
4	Qualitative	Descriptive analysis method	Interviews, Conducting Data Collection.
5	Qualitative	Descriptive method	Interview, Observation
6	Qualitative and quantitative	Descriptive comparative method	Interview, observation, documentation
7	Qualitative and quantitative	Descriptive comparative method	direct observation
8	Qualitative and quantitative	Descriptive comparative method	Interview, Live Observation, Documentation
9	Qualitative and quantitative	Descriptive method	Interview, Documentation
10	Qualitative and quantitative	Descriptive method	Literature Research, Observation, Interview
11	Qualitative and quantitative	Descriptive analysis method	Interview, Observation, Documentation
12	Qualitative and quantitative	Descriptive comparative method	Literature Study, Observation, Interview
13	Qualitative and quantitative	Descriptive analysis method	Interview, Direct Observation, Documentation.
14	Qualitative and quantitative	Descriptive analysis method	Literature Study, Observation, Interview

15	Qualitative and quantitative	Descriptive comparative method	Observation, Interview, Documentation, Literature Research
16	Qualitative and quantitative	Comparative method	Interview, Observation, Literature Study
17	Qualitative and quantitative	Descriptive method	Field Research, Library, Documentation
18	Qualitative and quantitative	Descriptive method	Interview, Documentation
19	Qualitative and quantitative	Descriptive method	Data Collection, Theory Study, Interview
20	Qualitative and quantitative	Descriptive comparative method	Observation, Interview, Documentation, Literature Research

From Table 4 it can be concluded that the method used from 20 research articles on applying the activity-based costing system is the qualitative and quantitative methods that dominate. The analytical method that is often used is the descriptive method. Meanwhile, in the data collection method, research on 20 articles carried out various methods such as interviews, observations, documentation, data collection, library research, theory studies, and literature studies.

4. CONCLUSION, LIMITATIONS AND SUGGESTIONS

4.1 Conclusion

In this study, researchers analyzed 20 articles discussing the implementation of an activity-based costing system and published them in 6 accredited journals in Indonesia classified based on topics and methods. Based on the research topic, the majority of researchers in Indonesia examine the application of the activity based costing system in determining cost of goods. Research methods that researchers in Indonesia widely use to examine the application of activity-based costing systems are qualitative and quantitative, so further research can use methods that are still rarely used to examine the implementation of activity-based costing systems. The analytical method that is often used is the descriptive method. This method used as many as 11 articles from the 20 articles analyzed. The data collection method in the 20 article research carried out various interviews, observations, documentation, data collection, library research, theory studies, and literature studies.

4.2 Limitations

The limitation of this research is the limitation of data access to articles that can be obtained online by researchers so that the number of journals that can be sampled in this study is only limited to 6 accredited journals. Another limitation is the limitation of researchers in reviewing articles with simple software (Microsoft Word).

4.3 Suggestions

Suggestions for further research is that further research is expected to develop a more significant number of samples. In addition, further research can also develop a more up-to-date approach to reviewing articles. Further research can also use analytical methods that are still rarely used, namely the comparative method and the R&D method.

COMPETING INTERESTS DISCLAIMER:

Authors have declared that no competing interests exist. The products used for this research are commonly and predominantly use products in our area of research and country. There is absolutely no conflict of interest between the authors and producers of the products because we do not intend to use these products as an avenue for any litigation but for the advancement of knowledge. Also, the research was not funded by the producing company rather it was funded by personal efforts of the authors.

REFERENCES

1. Caroline, T. C., & Wokas, H. R. N. Analisis Penerapan Target Costing Dan Activity-Based Costing Sebagai Alat Bantu Manajemen Dalam Pengendalian Biaya Produksi Pada UD. Bogor Bakery. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2016;4(1):593–603.
Available: <https://doi.org/10.35794/emba.v4i1.11757>.
2. Dewi, A. C., Fitriana, A., & Setiawan, D. (2018). Perkembangan penelitian di bidang pengungkapan di Indonesia: Telaah konseptual. *Jurnal Siasat Bisnis*. 2018;22(1):1–19.
Available: <https://doi.org/10.20885/jsb.vol22.iss1.art1>.
3. Herawati, N., & Bandi, B. Telaah Riset Perpajakan di Indonesia: Sebuah Studi Bibliografi. *Jurnal Dinamika Akuntansi Dan Bisnis*. 2019;6(1):103–120.
Available: <https://doi.org/10.24815/jdab.v6i1.13012>.
4. Hesford, J. W., Lee, S. S., Stede, W. A. Van Der, & Young, S. M. Management Accounting: A Bibliographic Study. *Handbook of Management Accounting Research*. 2007; 1:3–26.
Available: [https://doi.org/10.1016/S1751-3243\(06\)01001-7](https://doi.org/10.1016/S1751-3243(06)01001-7).
5. Kapojos, R., Sondakh, J. J., & Waladouw, S. K. Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada Perusahaan Roti Lidya Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2014;2(2):1120–1129.
6. Kaunang, B., & Walandouw, S. K. Penerapan Metode Activity Based Costing System Dalam Menentukan Besarnya Tarif Jasa Rawat Inap Pada Rumah Sakit Umum Bethesda Kota Tomohon the Application of Activity Based Costing System Method To Determine the Rates of Hospitalization Services in Bethes. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2015;3(1):1214–1221.
7. Lepar, S. M., Morasa, J., & Mawikere, L. Penetapan Harga Pokok Produksi Dengan Metode Activity Based Costing Pada Pt. Fortuna Inti Alam Dimanado Sulawesi Utara. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2014;2(2):1349–1360.
Available: <https://doi.org/10.35794/emba.v2i2.4723>.
8. Miftahurrohman, & Muthohir, M. Sistem Informasi Akuntansi Harga Pokok Produksi Dengan Metode Activity Based Costing Pada Ukm Ukir Jepara. *Jurnal Ilmiah Komputerisasi Akuntansi*. 2019;12(2):1–8.
9. Panekenan, I., & Sabijono, H. Penerapan Metode Activity Based Costing Dalam Menentukan Besarnya Tarif Jasa Inap Pada Penginapan Vili Calaca Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2014;2(2):1417–1428.
10. Penatari, R. I., Setiawan, D., & Suhardjanto, D. Dinamika Penelitian Sistem Informasi Akuntansi di Indonesia. *Jurnal Akuntansi Multiparadigma*. 2010; 11(1):159–177.
Available: <https://doi.org/10.21776/ub.jamal.2020.11.1.10>.
11. Popang, A. S., Pontoh, W., & Rondonuwu, S. Penerapan Sistem Activity Based Costing Sebagai Dasar Penetapan Tarif Lembaga Pendidikan Pada The Bridge

- Manado. *Jurnal Riset Akuntansi Going Concern*. 2018;13(2):169–179.
12. Rahmaji, D. Penerapan Activity-Based Costing System Untuk Menentukan Harga Pokok Produksi Pt. Celebes Mina Pratama. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2013;1(3):63–73.
Available: <https://doi.org/10.35794/emba.v1i3.1940>.
 13. Ramintang, J., & Pengemanan, S. The Application of Activity-Based Costing (ABC) and Job Order Costing (JOC) at Wisata Bahari Restaurant Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2016;4(1):1–10.
 14. Ramumpuk, M. S. Perbandingan Perhitungan Harga Pokok Produk Menggunakan Metode Activity Based Costing Dan Metode Konvensional Pada Usaha Peternakan Ayam Cv. Kharis Di Kota Bitung. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2013;1(4):637–645.
 15. Rantung, V., Ilat, V., & Wokas, H. Analisis Penentuan Harga Jual Dengan Metode Variabel Costing dan Activity Based Costing Pada PT. Massindo Sinar Pratama Industri. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2015;3(3):1341–1348.
Available: https://doi.org/10.18907/jjsre.37.3_343_4.
 16. Sangeroki, G. P. C., & Tinangon, J. J. Penerapan Metode Activity Based Costing dalam Menentukan Besarnya Tarif Jasa Rawat Inap pada BLU RSUP PROF. DR. R.D. Kandou Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2014;2(2):1448–1459.
 17. Satria, H. Penerapan Metode Activity Based Costing Untuk Menentukan Harga Pokok Produksi. *Jurnal Benefita*. 2017;2(2):92–101.
 18. Sholihah, A. N., Nurlaela, S., & Masitoh, E. Analisis Perbandingan Penentuan Harga Pokok Kamar Hotel Antara Full Costing dengan Activity Based Costing System (Studi Kasus Pada Hotel Istana Hapsari Sukoharjo). *Jurnal Akuntansi Dan Pajak*. 2017;18(01):108–122.
Available: <https://doi.org/10.29040/jap.v18i01.88>.
 19. Siby, S. E., Ilat, V., & Kalalo, M. Y. B. Penerapan Activity Based Costing System Dalam Menentukan Harga Pokok Kamar Hotel (Studi Pada Hotel Green Eden Manado). *Jurnal Riset Akuntansi Going Concern*. 2018;13(02):140–148.
Available: <https://doi.org/10.32400/gc.13.02.19109.2018>.
 20. Stefanie, R. G. Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada Pt. Tropica Cocoprima. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2013;1(3):1019–1029.
Available: <https://doi.org/10.35794/emba.v1i3.2307>.
 21. Sugawa, S. I., Ilat, V., & Kalalo, M. Analisis Perbandingan Harga Pokok Produksi Dengan Metode Full Costing Dan Metode Activity Based Costing Dalam Menetapkan Harga Jual Ruko Pada Pt. Megasurya Nusalestari. *Jurnal Riset Akuntansi Going Concern*. 2018;13(4):164–174.
Available: <https://doi.org/10.32400/gc.13.04.20947.2018>.
 22. Sumilat, Z. T. Penentuan Harga Pokok Penjualan Kamar Menggunakan Activity Based Costing Pada RSU Pancaran Kasih GMIM. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. 2013;1(3):454–464.
Available: <https://doi.org/10.35794/emba.v1i3.2060>.
 23. Suprianto, E., & Setiawan, D. Manajemen Laba Di Indonesia: Studi Sebuah Bibliografi. *Jurnal Keuangan Dan Perbankan*. 2017;21(2):287–301.
Available: <https://doi.org/10.26905/jkdp.v21i2.1314>.
 24. Tumanduk, T. C., Ilat, V., & Gamaliel, H. Penentuan Harga Jual Kamar Melalui Implementasi Activity Based Costing System Pada Pt Tasik Ria Resort Manado. *Jurnal Riset Akuntansi Going Concern*. 2018;13(3):270–284.
Available: <https://doi.org/10.32400/gc.13.03.20171.2018>.
 25. Waleny, F. M., & Basri, H. Penerapan Metode Activity Based Costing Dalam

Penetapan Tarif Jasa Rawat Inap Pada Rumah Sakit Cut Meutia Langsa. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*. 2016; 1(1):221–229.

UNDER PEER REVIEW