

REFERENCES

- Atkinson, Anthony A., R.D. Banker, Robert S. Kaplan, S. Mark Young. 2001. *Management Accounting*. New Jersey: Prentice Hall.
- Baharudin, Norhafiza, and Ruzita Jusoh. 2015. Target Cost Management: A Case Study of An Automotive Company in 2014. *Journal of Science and Behavioral Sciences*. 172: 525-532.
- Bernal, Luis. 2009. *Target Costing for Services*. Leipzig: International Small Enterprise Promotion Training Program, Universitat Leipzig.
- Bloch, Edward J., Kung H. Chen and Thomas W. Lin. 2008 . *Cost management: A strategic emphasis*. New York: McGraw-Hill.
- Brimson, J. A., and J. Antos. 1997. *Activity-Based Management: For Service Industries, Government Entities, and Nonprofit Organizations*. New Jersey: Wiley.
- Bungin, Burhan. 2001. *Metode Penelitian Kualitatif*. Jakarta: PT. Raja.
- Cooper, Robin. and Chew, W. B. 1996. *Control Tomorrows–Target Costing Lets Customers, Not The Product, Set The Price*. Massachusetts: Harvard Business Review.
- Cooper, Robin, and Robert S. Kaplan, 1998. *Measure Costs Right: Make The Right Decisions*. Massachusetts: Harvard business review 66.5: 96-103.
- Hansen, Don R and Maryanne M, Mowen. 2012. *Management Accounting*. Tenth edition. Cincinnati, Ohio: South-Western College Publishing.
- Hilton, Ronald W. 2003. *Management Accounting: Creating Value in a Dynamic Business Environment*. Fifth edition. New York: Mc Graw Hill.
- Horngren, Charles T., Walter T. Harrison, and M. Suzanne Oliver. 2009. *Accounting*. Seventh edition. New Jersey: Prentice Hall.
- Ibusuki, Ugo and Paulo C. Kaminski. 2007. Product Development Proces with Focus on Value Engineering and Target Costing: A Case Study in An Automotive Company. *International Journal Production Economics* 105: 459-474.

- Kaplan, Robert S., and Robin Cooper,. 1998. *Cost & effect: Using integrated cost systems to drive profitability and performance*. Boston: Harvard Business Press.
- Kusumastuti, Woro Sabdayani. 2011. *Proses Pengiriman Barang Ekspor Dengan Term CFR (Cost and Freight) Pada PT. Agility International di Surakarta*. Unpublished Thesis. Surakarta: Faculty of Economic, Universitas Sebelas Maret
- Ostrenga, M. R. 1992. *The Ernst & Young Guide to Total Cost Management*. Canada: John Wiley & Sons.
- Ostrenga, Michael R., and Frank R. Probst. 1992. Process Value Analysis: The Missing Link in Cost Management. *Journal of Cost Management* 6.3: 4-13.
- Setyaningsih, Ervita Indriani. 2009. *Peranan Freight Forwarder Dalam Menunjang Aktivitas Ekspor Pada PT. Arindo Jaya Mandiri Semarang*. Unpublished thesis. Surakarta: Surakarta: Faculty of Economic, Universitas Sebelas Maret
- Sumamburat, Masbagus Arian. 2008. *Target Costing Melalui Activity Analysis Sebagai Alat Untuk Meningkatkan Daya Saing Pada CV. Abdul Kadir Indonesia*. Unpublished Thesis. Surabaya: Faculty of Economic and Business, Universitas Airlangga.
- Susilo, Andi. Buku 2008. *Buku Pintar Ekspor-Import*. Jakarta: Trans Media.
- Suyono, R.P. 2007. *Shipping (Pengangkutan Internasional Ekspor-Import Melalui Laut)*, Jakarta: Penerbit BPM.
- Yin, Robert K. 2003. *Case study research: Design and methods*. Third edition. Thousand Oaks, CA: Sage.
- , 2010. *Qualitative Research from Start to Finish*. New York: Guilford Press