

DAFTAR PUSTAKA

- Asri, M., Devi, F., Gindo, T. 2015. Decentralization in Indonesia: lessons from cost recovery rate of district hospital., *Health Policy and Planning Oxford University Press*, Vol. 30, No. 6.
- Baker, N., Rhenault, M., & Roode, J. 1995. Establishing A Unit-Based Cost Containment Committee. *Nursing Management*. Vol.26, No.61.
- Balakrishnan, K., Goico, B., & Arjmand, E. 2015. Applying Cost Accounting to Operating Room Staffing in Otolaryngology: Time-Driven Activity Based Casting and Outpatient Adenotonsillectomy. *American Academy of Otolaryngology*. Vol. 152, No.4, pp.648-690.
- Bambang & Kertasapoetra. 1992. *Kalkulasi dan Pengendalian Biaya Produksi*. Jakarta: PT. Rineka Cipta.
- Barfield, J., Cecily, A., Raiborn, R., & Kinney. 1998. *Cost Accounting: Traditions and innovations*. South-Western: College Publising.
- Blocher, E., David, S., & Gary, C. 2011. *Manajemen Biaya dengan Penekanan Strategis Edisi 1 Terjemahan David Wijaya*. Jakarta: Salemba Empat
- Blocher, E. J., Kung, H. Chen, & Lin, Thomas W. 2002. *Cost Management: A Strategic Emphasis Edisi 2*. New York: Mc Graw-Hill, Inc.
- Brimson, J. 1991. *Activity Accounting: Activity Based Costing Approach*. New York: John Willey & Son. Inc.
- Brown, T., Holland, J., Bokowy, L., & Horblyuk, R. 2013. Can Transformational Programs Aimed At Improving Hospital Management, Leadership, And Produktivity System Affect Financial Performance. *Journal of Hospital Administration*, Vol. 2, No. 4.

- Carter., William, K., & Usry., Milton, F. 2002. *Cost Accounting Edisi 13*. Ohio: South-Western Publishing, Co.
- Charles, T., Datar., & George., Foster. 2008. *Akuntansi Biaya Jilid 1*. Jakarta: Penerbit Erlangga.
- Chen, L, W., Wilson, A., Gregg, A., Gupta, N., Bekmuratova, S., & Plam, W., 2017. *Measuring the Cost and Value of Quality Improvement Initiatives for Local Health Departments*. JPHMP.
- Cleverley. 1982. *Handbook of Health Care Accounting and Finance*. Maryland USA: Aspen System Corporation.
- Cooper., Robin., Kaplan., & Robert, S., 1991. *The Design of Cost Management System: Text and Cases*. Upper Saddle River, New Jersey: Prentice Hall, Inc.
- Cynthia., Saver. 2010. *The Price Is Right For Cost Awareness*. OR Manager, Vol. 26, No. 11.
- Depkes, RI. 2015. *Peraturan Menkes RI Nomor 56/MENKES/PER/I/2015 Tentang Klasifikasi Rumah Sakit*.
- Dewa, S., Trojanowski, L., Cheng, C., & Hoch, J, S. 2016. *Potential Effects of the Choice of Costing Perspective on Cost Estimates: An Example Based on 6 Early Psychosis Intervention Programs*. Sage Journal.
- Eastaugh., Steven., 2006. Cost Containment for the Public Health. *Journal of Health Care Finance*, Vol. 32, No.A3, pp. 7-20.
- Female., Fieda. 2007. *Penerapan Metode Activity Based Costing Dalam Menentukan Besarnya Tarif Jasa Rawat Inap*. Yogyakarta: Fakultas Ekonomi Universitas Islam Indonesia.
- Gani. 1997. *Analisis dan Kebijakan Tarif dalam Pelayanan Kesehatan. Seminar Optimalisasi Investasi Perorangandan Kelompok di Bidang Kesehatan*. Jakarta.
- Garber, A., Dana, P., Goldman, B., & Jena. 2007. *The Promise of Health Care Cost Containment Health Affairs*. Proquest Journal, Vol.26, No.6.

- Hamilton, W., Huang, H., Seiber, E., & Lo, W. 2015. Cost and Outcome in Pediatric Ischemic Stroke. *Journal of Child Neurology*, Vol.1, No.6.
- Hammer. H., Carter. K., & Usry, F. 1994. *Cost Accounting: Planning and Control Edisi 11*. Ohio: South Western Publishing Co.
- Hansen., & Mowen. 2001. *Manajemen Biaya, Edisi Bahasa Indonesia, Buku Dua, Edisi Pertama*. Jakarta: Salemba Empat.
- Hansen., & Mowen. 2004. *Management Accounting*. Oklahoma: South-Western College Publishing.
- Hansen., & Mowen. 2003. *Cost Management Edisi 4*. Australia : Thomson Co.
- Horngren., Charles, T., Foster., George., & Datar., Srikant, M., 2003. *Cost Accounting : A Managerial Emphasis Edisi 11*. Upper Saddle, New Jersey: Prentice-Hall, Inc.
- John, J., Wild. 2003. *Financial Accounting: Information For Decisions Edisi Kedua Terjemahan Bachtiar Yanivi S*. Jakarta: Salemba Empat.
- Kaplan., Robert, S., & Atkinson., Anthony. 1998. *Advanced Mangement Accounting Edisi 3*. Upper Saddle River, New Jersey: Prentice-Hall, Inc,
- Kieso, W. 2001. *Intermediate Accounting*. USA: John Wiley & Sons.
- Kira, F., 2005. *Clinics, Communities, and Cost Recovery: Primary Health Care and Neoliberalism in Postapartheid South Africa.*, Vol. 17, No. 3, SAGE Publications.
- Kurkarni, M., & Pandit, A. 2014. *Analysis of Cost Reduction Techniques Adopted in Hospitas in and Around Pune*. *Journal of Health Management*. Vol.16, pp.481-488.
- Lee, C., Lin, H., Huang, W., & Teng, H. 2015. *The Effects Of Task Interdependence, Team Cooperation, And Team Conflict On Job Performance*. *Social Behavior and Personality*, Vol. 43, pp. 529-536.
- Lehoux, P, P., & Daudelin, B. 2006. Focus Group Research And The Patient's View. *Social Science & Medicine*, Vol. 63.

- Michael, G., & Lawrence, K. 2011. Activity-Based Costing and Management in a Hospital-Based GI Unit. *Elsevier Inc.* Vol. 9, No. 11.
- Mohaghegh., Saeed. 2007. *Cost Containment Strategies and Quality of Care. The Business Review, Cambridge:* Vol. 7, pp. 308.
- Hansen., & Mowen. 2009. *Akuntansi Manajerial Buku 2 Edisi 8.* Jakarta: Salemba Empat.
- Mulyadi. 2007. *Activity Based Costing System.* Yogyakarta: UPP STIM YKPN
- Mulyadi. 2009. *Akuntansi Biaya Edisi 5.* Yogyakarta: Penerbit UPP-STIM YKPN.
- Mulyana, D. 2011. *Manajemen Biaya, Menyikapi Lingkungan Bisnis Kontemporer.*
- Mustafa, Y., Samer, J., Catherine, P., Dana, F., 2013., Estimation of health care costs and cost recovery: The case of Rafidya Hospital in Palestine., *Journal of health care finance.* Vol. 39, No. 4.
- Ndola, P., Suzanne, B., Karen, W., Amanuel, G. 2013. Potential for Cost Recovery: Women's Willingness to Pay for Injectable Contraceptives in Tigray, Ethiopia. *PLOS ONE.* Vol. 8, No. 5
- Nasim, D., Fariba, S., Ali, P., Cees, S. 2019. A country-wide comparison of cost recovery and financing systems of blood and blood products. *East Mediter Health Journal.* Vol. 25, No. 2.
- Niek, S., Florian, K., Marit, T., Xander, K., Patrick, J. 2018. Effective health care cost-containment policies: A systematic review, *Elsevier Ireland Ltd.*
- Nurhadi, R. 2010. *Analisis Perancangan Sistem Informasi Akuntansi Penerimaan Dan Pengeluaran Kas.* Bekasi: Universitas Gunadarma.
- Otley. 1980. The Contingency Theory of Management Accounting: Achievement and Prognosis. *Accounting Organization and Society,* Vol. 5, No. 4, pp.413 - 428.
- Paula, K., Caroline, P. 2018. Ethical Nursing Care Versus Cost Containment: Considerations to Enhance R N Practice, *Scholarly Journal of The American Nurses Association.* Vol. 23, No. 1.

- Peter, R., Kongstvedt, F. 1996. *The Managed (Third ed.)*. Gaithersburg, Maryland: Aspen Publishers, Inc.
- Phillips, V., Njau., Li, S., & Kachur, P. 2015. Simulation Show Diagnostic Testing For Malaria In Young African Children Can Be Cost- Saving or Cost Effective. *Health Affairs*, Vol.34, No. 7, pp. 1196-1203.
- Pudjirahardjo, W., 1998. *Analisis Biaya Satuan dan Penyesuaian Tarif Biaya Pelayanan Rumah Sakit*. Surabaya: Administrasi Kebijakan Kesehatan. Fakultas Kesehatan Masyarakat, Unair.
- Rabarison, K., Marcelin, A., Bish, L., Chandra, G., Massoudi, S., & Greenlund, K. 2017. *Cost Analysis of Prevention Research Centers: Instrument Development*.
- Rachel, W., Uziel, L., Aviram, A., Carmeli, A., Shani, M. 2008. Adoption Of Cost Consciousness: Attitudes, Practice, And Knoeledge Among Israeli Physicians. *International Journal of Technology Assessment in Health Care*, Vol. 24, pp. 45-51.
- Rechou., Ziba. 1992. Cost Awareness Among Staff Level Hospital Nurse. *Pro Quest Dissertation and Theses*.
- Rishi, D., & Shankar, C. 2015. Development of an activity based costing model for a government hospital. *Uncertain Supply Chain Management Growing Science*. Vol. 3, No. 1.
- Robin., & Kaplan., Robert S. 1991. *The Design of Cost Management System: Text and Cases Edisi 1*. Upper Saddle River, New Jersey: Prentice Hall, Inc.
- Rutledge., Robert, W., Parsons., Sharon., Bernard, B. 1996. Cost Containment Strategies by Private Hospitals: Their effectiveness, importance, and use. *Journal of Health Care Finance*, Vol. 22, pp. 1-14.
- Sabarguna., B, S. 2005. *Sistem Informasi Akuntansi Rumah Sakit*. Yogyakarta: Konsorsium Rumah Sakit Islam
- Sabarguna., B, S. 2003. *Manajemen Keuangan Rumah Sakit*. Yogyakarta: Konsorsium Rumah Sakit Islam.

- Skousen, J., Smith., & Wright. 2009. Detecting and Predecting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS. *Corporate Governance and Firm Performance Advance in Financial Economis*, Vol. 13, No. 99, pp. 53-81.
- Sullivan, S. 1991. Cost Containment: Is It Working. *Advisor Today*, Vol. 86, No.28.
- Supriyono. 1999. *Akuntansi Biaya Buku 1 Edisi dua*. Yogyakarta: BPFE.
- Syafiq, S., Nur, Z., Lai, K., Rosliza, M., Muhammad, H, J. 2018. *Strategies For Health Care Cost Containment In South-East Asia Countries*.
- Thabrany, H. 2010. *Penetapan dan Simulasi Tarif Rumah Sakit*.
- Trisnantoro, L. 2005. *Aspek Strategis Dalam Manajemen Rumah Sakit*. Yogyakarta: Andi.
- Widjajanto, N. 2001. *Sistem Informasi Akuntansi*. Jakarta: Erlangga.
- Wheelen., Thomas, L., & Hunger, J., David. 2000. *Strategic Management and Business Policy: Entering 21st Century Global Society* Edisi 7. London: Prentice-Hall, Inc.
- Whittington, M., Atherly, A., Vanraemdonck, L., & Lampe, S. 2016. Strategic Methodologies In Public Health Cost Analyses. *Journal Public Health Management Practice*, pp. 1-7.
- Xin, H. 2018. High-Cost Sharing Policies And Non-Urgent Emergency Department Visits. *University of Alabamait Birmingham*, Vol. 31, No.7, pp. 735-745.
- Xingzhu, L., Anne, M. 2005. The effect of performance-related pay of hospital doctors on hospital behaviour: a case study from Shandong, China. *Human Resources for Health*. Vol. 3, No. 5.