

## DAFTAR PUSTAKA

- Buttross, Thomas E, Hal Buddenbohm, & Dan Swenson (2000). *Understanding Capacity Utilization at Rocketdyne*. Management Accounting Quarterly.
- Cooper, R & Robert S. Kaplan (1999). *The Design of Cost Management Systems*. Prentice Hall: New Jersey Rajan, dan Christoper Ittner, *Cost Accounting: A Managerial Emphasis*. Pearson Prentice Hall: New Jersey.
- Cotton, Bill (2005). *Measuring and Managing Capacity*, Chartered Accountants Journal.
- Hansen, Don R & Mowen, Marryane M (2005). *Management Accounting*. Edisi 7 Buku 2 terjemahan Fitriasari, Dewi & Kwary, Arnos Deny. Salemba Empat: Jakarta.
- Hilton, R.W, Maher, M.W & Selto, F.H (2001). *Cost Management : Strategic For Business Decision*. McGraw-Hill: New York.
- Kamler, Thomas (1996). *Capacity Measurement & Improvement A Manager's Guide to Evaluate and Optimizing Capacity Productivity*. Irwin Professional Publishing: Chicago, Hal 17.
- McNair, C.J (1994). *The Hidden Costs of Capacity*, Journal of Cost Management. Spring 1994, Hal 12-24.
- McNair, C.J & Vangermeersch, Richard (1998). *Total Capacity Management Optimizing at The Operational, Tactical, and Strategic Levels*. IMA Foundation for Applied Research, Inc.
- Munawaroh, Hadiyati (2004). *Penerapan Pengukuran Biaya Kapasitas untuk Analisis Profitabilitas Studi Kasus PT (Persero) Angkasa Pura I Cabang Bandar Udara Hasanuddin Makassar*. Thesis tidak dipublikasikan. Magister Akuntansi Fakultas Ekonomi Universitas Indonesia: Jakarta.
- Muras, A & Marlene Rodriquez (2003). *A New Look at Manufacturing Using CAM-I's Capacity Management Model..* The Journal of Corporate Accounting & Finance, Hal 37.
- Parlindungan, Caesario (2005). *Penggunaan Teori Kapasitas Dalam Penerapan ABC dan Analisis Fungsi Distribusi Gudang Induk Studi Kasus Perusahaan*

- Retail Pasar Swalayan.* Thesis tidak dipublikasikan. Magister Akuntansi Fakultas Ekonomi Universitas Indonesia: Jakarta.
- Sopariwala, Parves R (2006). *Capacity Utilization: Using the CAM-I Capacity Model in a Multi-Hierachical Manufacturing Environment.* Management Accounting Quarterly, Vol. 7, No. 2.
- Statement on Management Accounting (1996). *Measuring the Cost of Capacity.* Institute of Management Accounting.
- Stratton, Alan F (1996). *Capacity Management: Back to the Future.* CMA Magazine.
- Uchitelle, Louis (2003). *Overcapacity Stalls New Jobs.* The New York Times on the Web. 19 Oktober 2003.  
<http://www.nytimes.com/2003/10/19/us/us-overcapacity-stalls-new-jobs.html?pagewanted=1>. Didownload pada 10 Februari 2010.