

- [13] H. Hammood, Y. N. Mohammed, and H. Talab, "Integration of the system of Activity Based Costing and liability accounting," vol. 1, no. 1, 2020.
- [14] SAP, *Activity-Based Costing (CO-OM-ABC)*. SAP AG, 2001.
- [15] E. Monk and B. Wagner, *Concepts in enterprise resource planning*. 2019.
- [16] T. Kitsantas, A. Vazakidi, and C. Stefanou, "Integrating Activity Based Costing (ABC) with Enterprise Resource Planning (ERP) for Effective Management: A Literature Review," *Tech. Rom. J. Appl. Sci. Technol.*, vol. 2, no. 7, pp. 160–178, 2020, doi: 10.47577/technium.v2i7.1882.
- [17] Maha Faisal Alsayegh, "Activity Based Costing around the World: Adoption, Implementation, Outcomes and Criticism," *J. Account. Financ. Emerg. Econ.*, vol. 6, no. 1, pp. 251–262, 2020, doi: 10.26710/jafee.v6i1.1074.
- [18] H. Hammood, Y. N. Mohammed, and H. Talab, "Integration of the system of Activity Based Costing and liability accounting," *Ishtar J. Econ. Bus. Stud.*, vol. 1, no. 1, 2020.
- [19] N. Kumar and D. Mahto, "A Review Current Trends of Application Activity Based Costing ABC," vol. 13, no. 3, 2016.
- [20] J. Zhu, B. Arsovska, and K. Kozovska, "Activity Based Costing System," *Int. J. Recent Sci. Res.*, vol. 11, no. 02, pp. 37471–37472, 2020, doi: 10.24327/IJRSR.
- [21] L. Sa'adah and C. Muchfaidzah, "Penerapan Metode Activities Based Costing (Abc) Terhadap Harga Pokok Produksi Pada Umkm Batik Sekar Jati," *J. Manag. Accounting, Econ. Bus.*, vol. 02, no. 01, pp. 56–70, 2021.
- [22] R. Shkurti and E. Manoku, "Factors of success in implementation of enterprise resource planning systems," *WSEAS Trans. Bus. Econ.*, vol. 18, pp. 1084–1093, 2021, doi: 10.37394/23207.2021.18.102.
- [23] A. Ganesh, K. N. Shanil, C. Sunitha, and A. M. Midhudas, "OpenERP/Odoo - An Open Source Concept to ERP Solution," *Proc. - 6th Int. Adv. Comput. Conf. IACC 2016*, no. February, pp. 112–116, 2016, doi: 10.1109/IACC.2016.30.
- [24] K. B. U. M. Negara, "Peraturan Menteri Badan Usaha Milik Negara Nomor PER-02/MBU/2013 Tentang Panduan Penyusunan Pengelolaan Teknologi Informasi Badan Usaha Milik Negara," *Peratur. Menteri BUMN No PER-02/MBU/2013*, 2013.
- [25] "Activity-Based Costing Structure Reports (n.d.)," https://help.sap.com/saphelp_nw73/helpdata/en/53/be8853630b3d58e10000000a174cb4/content.htm?no_cache=true (accessed Jan. 31, 2022).
- [26] A. Okungbowa, "SAP ERP Financial Accounting and Controlling," *SAP ERP Financ. Account. Control.*, 2015, doi: 10.1007/978-1-4842-0716-1.
- [27] Sylvia, Warih Puspitasari, and M. D. Idawicaksakti, "Design of Enterprise Resource Planning Controlling Module on SAP S / 4 HANA with SAP Activate Methodology in Transportation Services," *Int. J. Sci. Technol. Res. Vol. 9*, vol. 9, no. 06, pp. 310–315, 2020.
- [28] B. Su, Y. Q. Chen, X. R. Pi, and S. Q. Feng, "Research on the Application of Cost Accounting in Higher Education Based on Activity-based Costing - Take a Chinese Medicine University as an example," *E3S Web Conf.*, vol. 251, pp. 0–5, 2021, doi: 10.1051/e3sconf/202125103095.
- [29] S. Rizka, W. Puspitasari, and M. Saputra, "Analisis Perancangan Actual Cost Allocation Activity Pada Module Controlling Profitability Analysis Untuk Proses Migrasi Data Dari Aplikasi OROS ke SAP S/4 HANA," 2020.
- [30] A. Whiteley, J. Pollack, and P. Matous, "The Origins of Agile and Iterative Methods," *J. Mod. Proj. Manag.*, vol. 8, no. 3, pp. 21–29, 2021, doi: 10.19255/JMPM02502.
- [31] K. Singh, "Agile Methodology for Product Development: A Conceptual Study," *Int. J. Recent Technol. Eng.*, vol. 10, no. 1, pp. 209–215, 2021, doi: 10.35940/ijrte.a5899.0510121.
- [32] I. M. Ibrahim, "Iterative and Incremental Development Analysis Study of Vocational Career Information Systems," *Int. J. Softw. Eng. Appl.*, vol. 11, no. 5, pp. 13–24, 2020, doi: 10.5121/ijsea.2020.11502.
- [33] M. Paasivaara, "Using iterative and incremental processes in global software development," pp. 42–47, 2006, doi: 10.1049/ic:20040312.
- [34] P. Quesado and R. Silva, "Activity-based costing (ABC) and its implication for open innovation," *J. Open Innov. Technol. Mark. Complex.*, vol. 7, no. 1, pp. 1–20, 2021, doi: 10.3390/joitmc7010041.
- [35] R. Chompu-Inwai and T. Thaiupathump, "Optimal Cost Driver Selection in Activity-Based Costing Using Shuffled Frog Leaping Algorithm," *Proc. Int. Conf. Ind. Eng. Oper. Manag.*, pp. 973–980, 2017.
- [36] G. Teklay, D. Kitaw, and K. Jilcha, "Activity-Based Costing Applied To Automotive Manufacturing a Case of Mesfin Industrial Engineering," *Int. Res. J. Mod. Eng. Technol. Sci.*, vol. 3, no. 8, pp. 2582–5208, 2021, [Online]. Available: www.ijrmets.com.
- [37] "An Overview of ALV Tools (n.d.)." <https://help.sap.com/viewer/b1c834a22d05483b8a75710743b5ff26/7.51.13/en-US/4ebdce6912c256a2e10000000a421937.html> (accessed Feb. 02, 2022).
- [38] S. Sulistyono, R. Ferdiana, and Y. A. Adi Soetrisno, "Analisis Metode Kustomisasi Pada Enterprise Resource Planning," no. 2011, pp. 17–22, 2014.
- [39] A. A. S. Al-Dhubaibi, "Optimizing the value of activity based costing system: The role of successful implementation," *Manag. Sci. Lett.*, vol. 11, pp. 179–186, 2021, doi: 10.5267/j.msl.2020.8.017.