

## DAFTAR PUSTAKA

- Anderson, C. A., M. R. Lepper, dan L. Ross. 1980. *Perseverance of social theories: The role of explanation in the persistence of discredited information*. Journal of Personality and Social Psychology 39 (6): 1037-49.
- Anderson, R. C, dan J. W. Pichert. 1978. *Recall of previously unrecallable information following a shift in perspective*. Journal of Verbal Learning and Verbal Behavior 17(1): 1-12.
- Arkes, Hal R., dan Ayton, Peter, (1999), *The Sunk Cost and Corcorde Effects: Are Humans Less Rational Than Lower Animals?*. Psychology Bulletin, 1999, Vol. 125, No. 5, 591-600
- Bazerman, M.H. 1994. *Judgment in Managerial Decision Making*, 3rd ed., New York, NY: Wiley.
- Bobocel, D. R., dan J. P. Meyer. 1994. *Escalating commitment to a failing course of action: Separating the roles of choice and justification*. Journal of Applied Psychology 79 (3): 360-63.
- Bowen, Michael G., (1987), *The escalation phenomena reconsidered: Decision Dilemmas or decision errors?* Academy of Management Review, 1987, Volume 12, No. 1, 52-66.
- Brockner, J. 1992. *The escalation of commitment to a failing course of action: Toward theoretical progress*. Academy of Management Review 17 (1): 39-61.
- Brockner, Joel, Houser, Robert, Birnbaum, Gregg, Lloyd, Kathy, Deitcher, Janet, Nathanson, Sinaia, and Rubin, Jeffrey Z., (1986), *Escalation of Commitment to an Ineffective Course of Action: The effect of feedback having negative implication for self-identity*, Administrative Science Quarterly, March 1978, 31 (1986): 109-126
- Brockner, Joel. (1992), *The escalation of commitment to a failing course of action: Toward theoretical progress*, Academy of management Review, Vo. 17. No.1, P:39-61.
- Budiprayitno, Bambang. 2007. *Eskalasi dan de-eskalasi komitmen pada individu yang overconfidence dan overoptimism: kasus investasi bertahap*. Tesis. Program Pasca Sarjana. Universitas Gadjah Mada. Yogyakarta



- Dwita, Sany. 2007. *Adverse selection dan pembungkahan negatif sebagai determinasi dari eskalasi komitmen (studi keputusan evaluasi proyek)*. Tesis. Program Pasca Sarjana. Universitas Gadjah Mada. Yogyakarta.
- Fox, Shaul dan Hoffman, Michael, (2002), *Escalation Behavior as a Specific Case of Goal-Directed Activity: A Persistence Paradigm*, Basic and Applied Sosial Psychology, 24(4), 273-285.
- Garrison, R. H., dan E. W. Noreen. 2000. *Managerial accounting*. Boston: Irwin McGraw-Hill
- Garrison, Ray H., D.B.A., CPA dan Noreen, Eric W., Ph.D., CMA. *Managerial Accounting* (2003), Tenth edition, McGraw-Hill Company, International Edition ISBN 0-07-115100-1
- Ghosh, Dipankar (1997), *De-escalation Strategies: some Experimental Evidence*, Behavioral Research in accounting, volume 9
- Gudono dan B. Hartadi. 1998. *Apakah teori prospek tepat untuk kasus Indonesia?: sebuah replikasi penelitian Tversky dan Kahneman*. Jurnal Riset Akuntansi Indonesia, 1: 29-42.
- Hair, Jr., Joseph F., Black, William C., Babin, Barry J., Anderson, Rolph E and Tatham, Ronald L (2006), *Multivariate Data Analysis*, Sixth Edition, Pearson Prentice Hall, ISBN 0-13-228139-2
- Harrell, A. dan P. Harrison. 1994. *An incentive to shirk, privately held information, and managers' project evaluation decisions*. Accounting, Organizations and Society, 19: 569-577.
- Harrison, P., dan A. Harrell. 1993. *Impact of adverse selection on managers' project evaluation decisions*. Academy of Management Journal, 36: 635-643
- Hongren, C. T., S. M. Datar, dan G. Foster. 2003. *Cost accounting: A managerial emphasis*. Upper Saddle River, NJ: Pearson Education
- Jeffrey, C. 1992. *The relation of judgment, personal involvement, and experience in the audit of bank loans*. The Accounting Review 67 (4): 802-19.
- Kadous, K. dan Sedor, L. M. 2004. *The Efficacy of Third-Party Consultation in Preventing Managerial Escalation of Commitment: The Role of Mental Representation*. Contemporary Accounting Research, Vol. 21: 55 – 82.
- Koehler, D. J. 1991. *Explanation, imagination, and confidence in judgment*. Psychological Bulletin 110 (3): 499-519.



- Koroy, Tri Ramayana. 2008. *Pengujian Efek Pembimbingan Sebagai Determinan Eskalasi Komitmen Dalam Keputusan Investasi: Dampak dari Pengalaman Kerja*. Paper dipresentasikan pada Simposium Nasional Akuntansi 11, Pontianak.
- Markman, A. B., dan D. Gentner. 2001. *Thinking*. *Annual Review of Psychology* 52: 223-47. *Organizational Decision Making*, ed. Z. Shapira, 191-215. Cambridge, UK: Cambridge University Press.
- Pichert, J. W., dan R. C. Anderson. 1977. *Taking different perspectives on a story*. *Journal of Educational Psychology* 69 (4): 309-15.
- Rettinger, D. A., dan R. Hastie. 2001. *Content effects on decision making*. *Organizational Behavior and Human Decision Processes* 85 (2): 336-59.
- Reyes, R. M., W. C. Thompson, and G. H. Bower. 1980. *Judgmental biases resulting from differing availabilities of arguments*. *Journal of Personality and Social Psychology* 39(1): 2-12.
- Ross, J., dan B. M. Staw. 1993. *Organizational escalation and exit: Lessons from the Shoreham Nuclear Power Plant*. *Academy of Management Journal* 36 (4): 701-32.
- Ross, Jerry dan Staw, Barry M., (1986), *Expo 86: An Escalation Prototype*, *Administrative Science Quarterly*, 31 (1986): 274-297
- Schulz, Axel K-D dan Cheng, Mandy M., (2002), *Persistence in Capital Budgeting Reinvestment Decision-Personal Responsibility Antecedent and Information Asymmetry Moderator: A note*, *Accounting and Finance* 42 (2002) 73-86
- Sekaran, Uma (2003), *Research Methods For Business: A Skill-Building Approach*, Fourth Edition, John Wiley & Son, Inc., ISBN 0-0471-20366-1
- Sherman, S. J., K. S. Zehner, J. Johnson, dan E. R. Hirt. 1983. *Social explanation: The role of timing, set, and recall on subjective likelihood estimates*. *Journal of Personality and Social Psychology* 45 (6): 1127-43.
- Staw, B. M (1981), *The escalation of commitment to a Course Action*, *Academy of Management Review*, Vol. 6, No. 4, p:577-587.
- Staw, B.M dan J. Ross. 1986. *Understanding behavior in escalation situations*. *Science* 246 (October): 216-220.

Staw, Barry M., & Hoang, Ha (1995). *Sunk Cost in the NBA: Why Draft Order Affect Playing Time and Survival in professional Basketball*. Administrative Science Quarterly, 40 (1995): 474-494

Staw, Barry M., & Ross, Jerry, (1978), *Commitment to a Policy Decision: A Multi-Theoretical Perspective*, Administrative Science Quarterly, March 1978, Volume 23.

Tversky, A., dan D. Kahneman. 1973. *Availability: A heuristic for judging frequency and probability*. Cognitive Psychology 5 (2): 207-32.

Watkins, Thayer, (2006), Kahneman and Tversky's. *Prospect Theory*, Copyright. 2007, url:<http://www.sjsu.edu/faculty/watkins/watkins.htm>. Diunduh Januari 2010

Whyte, G. 1986. *Escalating commitment to a course of action: a reinterpretation*. Academy of Management Review, 11: 311-321.

Wikipedia, the free encyclopedia (2007), Irrational Escalation, Copyright 2007. url:[http://en.wikipedia.org/wiki/irrational\\_escalation](http://en.wikipedia.org/wiki/irrational_escalation). Diunduh Januari 2010

Wyer, R. S., dan T. K. Srull. 1980. The processing of social stimulus information: A conceptual integration. In *Person Memory: Cognitive Basis for Social Perception*, eds.