



DAFTAR REFERENSI

- Akerlof, G. A., & Kranton, R. E. (2005). Identity and the Economics of Organizations. *Journal Of Economic Perspectives*, 19(1), 9–32.
- Akerlof, G. A., & Kranton, R. E. (2008). Identity , Supervision , and Work Groups. *American Economic Review*, 98(2), 212–217.
<https://doi.org/10.1257/aer.98.2.212>
- Arain, G. A., Bhatti, Z. A., Ashraf, N., & Fang, Y. H. (2020). Top-Down Knowledge Hiding in Organizations: An Empirical Study of the Consequences of Supervisor Knowledge Hiding Among Local and Foreign Workers in the Middle East. *Journal of Business Ethics*, 164(3), 611–625.
<https://doi.org/10.1007/s10551-018-4056-2>
- Aron, A., Aron, E. N., Tudor, M., & Nelson, G. (1991). Close Relationships as Including Other in the Self. *Journal of Personality and Social Psychology*, 60(2), 241–253.
- Ashforth, B. E., & Mael, F. (1989). Social Identity Theory and the Organization. *The Academy of Management Review*, 14(1), 20–39.
- Bauer, T. D. (2015). The Effects of Client Identity Strength and Professional Identity Salience on Auditor Judgments. *The Accounting Review*, 90(1), 95–114. <https://doi.org/10.2308/accr-50863>
- Berger, L., Fiolleau, K., & Mactavish, C. (2019). I know something you don't know: The effect of relative performance information and individual performance incentives on knowledge sharing. *Journal of Management Accounting Research*, 31(2), 19–35. <https://doi.org/10.2308/jmar-52152>
- Black, P. W., Newman, A. H., Stikeleather, B. R., & Waddoups, N. J. (2019). Performance Feedback Type and Employees' Subsequent Willingness to Help Other Employees. *Journal of Management Accounting Research*, 31(3), 25–39. <https://doi.org/10.2308/jmar-52298>
- Bol, J. C., & Leiby, J. (2021). Status motives and agent-to-agent information sharing. *Review of Accounting Studies*. <https://doi.org/10.1007/s11142-021-09598-5>
- Brown, J. L., Farrington, S., & Sprinkle, G. B. (2016). Biased self-assessments, feedback, and employees' compensation plan choices. *Accounting, Organizations and Society*, 54, 45–59.
<https://doi.org/10.1016/j.aos.2016.08.003>



- Brunner, M., & Ostermaier, A. (2019). Sabotage in Capital Budgeting: The Effects of Control and Honesty on Investment Decisions. *European Accounting Review*, 28(1), 71–100.
<https://doi.org/10.1080/09638180.2017.1412338>
- Carroll, E., & Marginson, D. (2021). Relative performance information and social comparisons : Exploring managers ' cognitive , emotional and dysfunctional behavioral processes. *Management Accounting Research*, 53(February 2020).
- Chan, E. W. (2018). Promotion, Relative Performance Information, and the Peter Principle. *The Accounting Review*, 93(3), 83–103.
<https://doi.org/10.2308/accr-51890>
- Charness, G., Masclet, D., & Villeval, M. C. (2014). The dark side of competition for status. *Management Science*, 60(1), 38–55.
<https://doi.org/10.1287/mnsc.2013.1747>
- Chowdhury, S. M., & Gurtler, O. (2015). Sabotage in contests: a survey . *Public Choice*, 164, 135–155. <https://doi.org/10.1007/s11127-015-0264-9>
- Collins, R. L. (1996). For better or worse : The impact of upward social comparison. *Psychological Bulletin*, 119(1), 51–69.
- Connelly, B. L., Tihanyi, L., Crook, T. R., ..., & Gangloff, K. A. (2014). Tournament theory: Thirty years of contests and competitions. ... of *Management*, 40(1), 16–47. <https://doi.org/10.1177/0149206313498902>
- Cullen, J., Tsamenyi, M., Bernon, M., & Gorst, J. (2013). Reverse logistics in the UK retail sector: a case study of the role of management accounting in driving organisational change. *Management Accounting Research*, 24(3), 1–16. <https://doi.org/10.1016/j.mar.2013.01.002>
- Dechenaux, E., Kovenock, D., & Sheremeta, R. M. (2014). A survey of experimental research on contests, all-pay auctions and tournaments. *Experimental Economics*, 18(4), 609–669. <https://doi.org/10.1007/s10683-014-9421-0>
- Eyring, H., & Narayanan, V. G. (2018). Performance Effects of Setting a High Reference Point for Peer-Performance Comparison. *Journal of Accounting Research*, 56(2), 581–615. <https://doi.org/10.1111/1475-679X.12199>
- Festinger, L. (1954). A Theory Of Social Comparison Processes. *Human Relations*, 7(2), 117–140.
- Frederickson, J. R. (1992a). Relative Performance Information: The Effects of Common Uncertainty and Contract Type on Agent Effort. *Accounting Review*, 67(4), 657–669.
<http://web.a.ebscohost.com.ezproxy.ugm.ac.id/ehost/pdfviewer/pdfviewer?vi>



d=10&sid=7260924f-a5af-498c-b8c6-
11302f4aa231%40sessionmgr4006&hid=4002

Frederickson, J. R. (1992b). Relative Performance Information: The Effects of Common Uncertainty and Contract Type on Agent Effort. *Accounting Review*, 67(4), 657–669.

Garcia, S. M., Tor, A., & Schiff, T. M. (2013). The Psychology of Competition : A Social Comparison Perspective. *Perspectives on Psychological Science*, 8(6), 634–650. <https://doi.org/10.1177/1745691613504114>

Gino, F., & Galinsky, A. D. (2012). Vicarious dishonesty : When psychological closeness creates distance from one ' s moral compass. *Organizational Behavior and Human Decision Processes*, 119(1), 15–26.
<https://doi.org/10.1016/j.obhdp.2012.03.011>

Gino, F., & Staats, B. R. (2011). *Driven by Social Comparisons : How Feedback about Coworkers ' Effort Influences Individual Productivity*.

Haesebrouck, K., Cools, M., & Van Den Abbeele, A. (2018). Status differences and knowledge transfer: The effect of incentives. *Accounting Review*, 93(1), 213–234. <https://doi.org/10.2308/accr-51765>

Haesebrouck, K., Van den Abbeele, A., & Williamson, M. G. (2021). Building trust through knowledge sharing: Implications for incentive system design. *Accounting, Organizations and Society*, xxxx, 101241.
<https://doi.org/10.1016/j-aos.2021.101241>

Hannan, R. L., Krishnan, R., & Newman, A. H. (2008). The effects of disseminating relative performance feedback in tournament and individual performance compensation plans. *The Accounting Review*, 83(4), 893–913.
<https://doi.org/10.2308/accr.2008.83.4.893>

Hannan, R. L., McPhee, G. P., Newman, A. H., Carolina, S., & Tafkov, I. V. O. D. (2019). The Informativeness of Relative Performance Information and Its Effect on Effort Allocation in a Multitask Environment. *Contemporary Accounting Research*, 36(3), 1607–1633. <https://doi.org/10.1111/1911-3846.12482>

Hannan, R. L., McPhee, G. P., Newman, A. H., & Tafkov, I. D. (2013). The effect of relative performance information on performance and effort allocation in a multi-task environment. *The Accounting Review*, 88(2), 553–575.
<https://doi.org/10.2308/accr-50312>

Hartmann, F., & Schreck, P. (2018). Rankings, Performance, and Sabotage: The Moderating Effects of Target Setting. *European Accounting Review*, 27(2), 363–382. <https://doi.org/10.1080/09638180.2016.1244015>



- Hau, Y. S., Kim, B., Lee, H., & Kim, Y. (2013). The effects of individual motivations and social capital on employees' tacit and explicit knowledge sharing intentions. *International Journal of Information Management*, 33(2), 356–366. <https://doi.org/10.1016/j.ijinfomgt.2012.10.009>
- Kelly, K. (2010a). The effects of incentives on information exchange and decision quality in groups. *Behavioral Research in Accounting*, 22(1), 43–65. <https://doi.org/10.2308/bria.2010.22.1.43>
- Kelly, K. (2010b). The effects of incentives on information exchange and decision quality in groups. *Behavioral Research in Accounting*, 22(1), 43–65. <https://doi.org/10.2308/bria.2010.22.1.43>
- Kelly, K., & Presslee, A. (2017). Tournament group identity and performance: The moderating effect of winner proportion. *Accounting, Organizations and Society*, 56, 21–34. <https://doi.org/10.1016/j.aos.2016.12.001>
- Knauer, T., Sommer, F., & Wöhrmann, A. (2017). Tournament Winner Proportion and its Effect on Effort: An Investigation of the Underlying Psychological Mechanisms. *European Accounting Review*, 26(4), 681–702. <https://doi.org/10.1080/09638180.2016.1175957>
- Kramer, S., Maas, V. S., & Rinsum, M. van. (2016). Relative performance information, rank ordering and employee performance: A research note. *Management Accounting Research*, 33, 16–24. <https://doi.org/10.1016/j.mar.2016.03.004>
- Laudon, K. C., & Laudon, J. P. (2022). Management Informasi System Managing the Digital Firm. In *Suparyanto & Rosad* (2015 (17th ed., Vol. 5, Issue 3)). Pearson Education Limited.
- Lin, C. (2007a). To Share or Not to Share : Modeling Tacit Knowledge Sharing , Its Mediators and Antecedents. *Journal of Business Ethics* (2007), 70, 411–428. <https://doi.org/10.1007/s10551-006-9119-0>
- Lin, C. (2007b). To Share or Not to Share: Modeling Tacit Knowledge Sharing, Its Mediators and Antecedents. *Journal of Business Ethics* (2007), 70, 411–428. <https://doi.org/10.1007/s10551-006-9119-0>
- Lin, H. F. (2007). Effects of extrinsic and intrinsic motivation on employee knowledge sharing intentions. *Journal of Information Science*, 33(2), 135–149. <https://doi.org/10.1177/0165551506068174>
- Liu, F., Wu, J., Huang, X., & Fong, P. S. W. (2020). Impact of intra-group competitive incentives on the performance outcomes of knowledge sharing: evidence from a randomized experiment. *Journal of Knowledge Management*, 24(2), 346–368. <https://doi.org/10.1108/JKM-05-2019-0256>



- Luft, J. (2016). Cooperation and competition among employees : Experimental evidence on the role of management control systems. *Management Accounting Research*, 31, 75–85. <https://doi.org/10.1016/j.mar.2016.02.006>
- Mahlendorf, M. D., Kleinschmit, F., & Perego, P. (2014). Relational effects of relative performance information : The role of professional identity. *Accounting, Organizations and Society*, 39(5), 331–347. <https://doi.org/10.1016/j-aos.2014.05.001>
- Maylett, T. (2017). *How Disengaged Employees Could be Sabotaging Your Company's Success*. <Https://Decision-Wise.Com/How-Disengaged-Employees-Could-Be-Sabotaging-Your-Companys-Success/>.
- Meisler, G., Drory, A., & Vigoda-gadot, E. (2019). Perceived organizational politics and counterproductive work behavior. *Personnel Review*. <https://doi.org/10.1108/PR-12-2017-0392>
- Miao, C., Humphrey, R. H., & Qian, S. (2017). Are the emotionally intelligent good citizens or counterproductive ? A meta-analysis of emotional intelligence and its relationships with organizational citizenship behavior and counterproductive work behavior. *Personality and Individual Differences*, 116, 144–156. <https://doi.org/10.1016/j.paid.2017.04.015>
- Myers, C. G. (2017). Is Your Company Encouraging Employees to Share What They Know. *Harvard Business Review*.
- Nahartyo, E. (2013). *Desain dan Implementasi Riset Eksperimen* (2nd ed.). UPP STIM YKPN.
- Na'im, A. (1998). Relative Performance Evaluation: The Effect of Contract Type, Feedback and Task Environment on Agent Risk Preferences. *Kelola*, 17(VII), 122–144.
- Newman, A. H., & Tafkov, I. D. (2014). Relative performance information in tournaments with different prize structures. *Accounting, Organizations and Society*, 39(5), 348–361. <https://doi.org/10.1016/j-aos.2014.05.004>
- Nguyen, T. M., Nham, T. P., Froese, F. J., & Malik, A. (2019a). Motivation and knowledge sharing: a meta-analysis of main and moderating effects. *Journal of Knowledge Management*, 23(5), 998–1016. <https://doi.org/10.1108/JKM-01-2019-0029>
- Nguyen, T. M., Nham, T. P., Froese, F. J., & Malik, A. (2019b). Motivation and knowledge sharing: a meta-analysis of main and moderating effects. *Journal of Knowledge Management*, 23(5), 998–1016. <https://doi.org/10.1108/JKM-01-2019-0029>



- Perotti, F. A., Ferraris, A., Canelo, E., & Busso, D. (2022). The dark side of knowledge sharing: Exploring “knowledge sabotage” and its antecedents. *Journal of Business Research*, 141(November 2021), 422–432. <https://doi.org/10.1016/j.jbusres.2021.11.033>
- Robinson, S. L., & Bennett, R. J. (1995). a Typology of Deviant Workplace Behaviors: a Multidimensional Scaling Study. *Academy of Management Journal*, 38(2), 555–572. <https://doi.org/10.2307/256693>
- Schindler, P. S. (2019). *BUSINESS RESEARCH METHODS* (THIRTEEN E). McGraw-Hill/Irwin.
- Schnieder, C. (2022a). How relative performance information affects employee behavior: a systematic review of empirical research. *Journal of Accounting Literature*, 44(1), 72–107. <https://doi.org/10.1108/JAL-11-2021-0006>
- Schnieder, C. (2022b). How relative performance information affects employee behavior : a systematic review of empirical research. *Journal of Accounting Literature*, 44(1), 72–107. <https://doi.org/10.1108/JAL-11-2021-0006>
- Serenko, A. (2019). Knowledge sabotage as an extreme form of counterproductive knowledge behavior: conceptualization, typology, and empirical demonstration. *Journal of Knowledge Management*, 23(7), 1260–1288. <https://doi.org/10.1108/JKM-01-2018-0007>
- Shang, R., Abernethy, M. A., & Hung, C.-Y. (2020). Group Identity, Performance Transparency, and Employee Performance. *The Accounting Review*, 95(5), 373–397. <https://doi.org/10.2308/accr-52652>
- Sliwka, D. (2007). Trust as a signal of a social norm and the hidden costs of incentive schemes. *American Economic Review*, 97(3), 999–1012. <https://doi.org/10.1257/aer.97.3.999>
- Suls, J., Martin, R., & Wheeler, L. (2002). Social Comparison : Why , With Whom , and With What Effect ? *Current Directions in Psychological Science*, 11, 159–163. <https://doi.org/10.1111/1467-8721.00191>
- Tafkov, I. D. (2013). Private and public relative performance information under different compensation contracts. *The Accounting Review*, 88(1), 327–350. <https://doi.org/10.2308/accr-50292>
- Tajfel, H. (1974). Social Identity and Intergroup Behaviour. *Social Science Information*, 13(65). <https://doi.org/10.1177/053901847401300204>
- Tajfel, H., & Turner, J. C. (1986). The Social Identity Theory of Intergroup Behavior. In *political psychology* (pp. 276–293).



- Tian, Y., Tuttle, B. M., & Xu, Y. (2016). Using Incentives to Overcome the Negative Effects of Faultline Conflict on Individual Effort. *Behavioral Research in Accounting*, 28(1), 67–81. <https://doi.org/10.2308/bria-51147>
- Towry, K. L. (2003). Control in a teamwork environment--the impact of social ties on the effective ... *The Accounting Review*, 78(4), 1069–1095.
- Vera-munoz, S. C., Ho, J. L., & Chow, C. W. (2006). Enhancing Knowledge Sharing in Public Accounting Firms. *Accounting Horizons*, 20(2), 133–155.
- Wang, L. W. (2017). Recognizing the Best : The Productive and Counterproductive Effects of Relative Performance Recognition. *Contemporary Accounting Research*, 34(2), 966–990.
<https://doi.org/10.1111/ijlh.12426>
- Yeboah, A. (2023). Knowledge sharing in organization: A systematic review. *Cogent Business and Management*, 10(1), 1–39.
<https://doi.org/10.1080/23311975.2023.2195027>
- Yoon, S., Kim, S. L., Go, C., & Yun, S. (2020). Knowledge Sharing, Hypercompetitiveness, and Contextual Factors: Investigating a Three-Way Effect. *Journal of Business and Psychology*, 35(4), 489–502.
<https://doi.org/10.1007/s10869-019-09634-x>