

DAFTAR PUSTAKA

- Anthony, R. N. & Govindarajan, V. (2007) *Management Control Systems*. 12th ed. Boston: McGraw Hill.
- Awasthi, Vidya. & Pratt, Jamie. (1990) *The Effects of Monetary Incentives on Effort and Decision Performance: The Role of Cognitive Characteristics*. *The Accounting Review*. (Vol. 65): 797-811.
- Azizi, Mina. (2014) *Does Comfort Matter? The Role of Rater Discomfort on Performance Ratings*. Dissertation. The California School of Professional Psychology. UMI Dissertation Publishing.
- Bandura, Albert. (1982) *The Assessment and Predictive Generality of Self-Percepts of Efficacy*. *Journal of Behavior, Therapy, and Experimental Psychiatry*. (Vol. 13): 195-199
- _____. (1989) *Human Agency in Social Cognitive Theory*. *American Psychologist*. (Vol. 44): 1175-1184
- _____. (1993) *Perceived Self-Efficacy in Cognitive Development and Functioning*. *Educational Psychologist*. (Vol. 28): 117-148
- _____. (1994) *Self-Efficacy*. In: V.S. Ramachandran. *The Encyclopedia of Human Behavior*. San Diego: Academic Press. (Vol. 4):71-81
- Banker, Rajiv D. Chang, Hasui. & Pizzini, Mina J. (2004). *The Balanced Scorecard: Judgemental Effects of Performance Linked to Strategy*. *The Accounting Review*. (Vol. 79):1-23.
- Bauimester, Roy. Bratslavsky, Ellen. Finkenauer, Catrin. & Vohs, Kathleen. (2001) *Bad is Stronger than Good*. *Review of General Psychology*. (Vol. 5):323-370
- Belkaoui, R. Ahmed. *Behavioral Management Accounting*. Wesport, Connecticut: Quorum Books.
- Bernardin, John. & Villanova, Peter. (2005) *Research Streams in Rater Self-Efficacy*. *Group and Organization Management*. (Vol. 30): 61-88
- Bonner, S.E. Hastie, Reid. Sprinkle, Geoffrey. & Young, Mark. (2000) *A Review of The Effects of Financial Incentives on Performance in Laboratory Tasks: Implications for Management Accounting*. *Journal of Management Accounting Research*. (Vol. 12):19-64

- Bonner, S. E. & Sprinkle, Geoffrey B. (2002) *The Effects of Monetary Incentives on Effort and Task Performance: Theories, Evidence, and a Framework for Research*. Accounting, Organizations, and Society. (Vol. 27): 303-345
- Bonner, S. E. (1999) *Judgment and Decision Making Research in Accounting*. Accounting Horizons. (Vol. 13): 385-398
- Budde, Jorg. (2007) *Performance Measure Congruity and The Balanced Scorecard*. Journal of Accounting Research. (Vol. 45): 515-539
- Burney, Laurie. & Swanson, Nancy. (2010) *The Relationship between Balanced Scorecard Characteristics and Manager's Job Satisfaction*. Journal of Managerial Issues. (Vol. 22):166-181
- Brutus, Stephane. Fletcher, C. & Baldry, C. (2009) *The Influence of Independent Self-Constraint on Rater Self-Efficacy in Performance Appraisal*. The International Journal of Human Resource Management. (Vol. 20):1999-2011
- DeNisi, Angelo. Cafferty, Thomas. & Meglino, Bruce. (1984) *A Cognitive View of The Performance Appraisal Process: A Model and Research Propositions*. Organizational Behavior and Human Performance. (Vol. 33):360-396
- Dilla, William. & Steinbart, Paul J. (2005) *Relative Weighting of Common and Unique Balanced Scorecard Measures by Knowledgeable Decision Makers*. Behavioral Research in Accounting. (Vol. 17):43-53
- Ding, Shujun. & Beaulieu, Philip. (2011) *The Role of Financial Incentives in Balanced Scorecard-Based Performance Evaluations: Correcting Mood Congruency Biases*. Journal of Accounting Research. (Vol. 49): 1223-1247
- Einhorn, Hillel. & Hogarth, R (1975) *Unit Weighting Schemes for Decision Making*. Organizational Behavior and Human Performance. (Vol. 13): 171-192
- Eisenhardt, Kathleen M. (1989) *Agency Theory: An Assessment and Review*. Academy of Management Review. (Vol. 14): 57-74
- Ganzach, Yoav. (1995) *Negativity (and Positivity) in Performance Evaluation: Three Field Studies*. Journal of Applied Psychology. (Vol. 80): 491-499
- Ghozali, Imam. (2013) *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gul, Ferdinand. (1984) *The Joint and Moderating Role of Personality and Cognitive Style on Decision Making*. The Accounting Review. (Vol. 59): 264-277

- Hartono, Jogiyanto. (2011) *Pedoman Survei Kuesioner: Mengembangkan Kuesioner, Mengatasi Bias, dan Meningkatkan Respon*. Edisi Kedua. Yogyakarta: BPFE.
- Hartono, Jogiyanto. (2017) *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Edisi Keenam. Yogyakarta: BPFE.
- Itter, Christopher. Larcker, David F. & Meyer, Marshall. (2003) *Subjectivity and The Weighting of Performance Measures: Evidence from a Balanced Scorecard*. The Accounting Review. (Vol. 78): 725-758
- Ittner, Christopher. & Larcker, David F. (2003) *Coming Up Short on Nonfinancial Performance Measurement*. Massachusetts: Harvard Business Review.
- Kanouse, David E. (1984) *Explaining Negativity Biases in Evaluation and Choice Behavior*. Advances in Consumer Research. (Vol. 11): 703-708
- Kaplan, Robert S. & Norton, David P. (1992) *The Balanced Scorecard: Measures that Drive Performance*. Massachusetts: Harvard Business Review.
- _____. (1996) *The Balanced Scorecard: Translating Strategy into Action*. Boston: Harvard Business School Press.
- _____. (1996) *Using The Balanced Scorecard as a Strategic Management System*. Massachusetts: Harvard Business Review.
- _____. (2000) *Having Trouble with Your Strategy? Then Map It*. Massachusetts: Harvard Business Review.
- _____. (2001a) *The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in The New Business Environment*. Boston: Harvard Business School Press.
- _____. (2001b) *Transforming The Balanced Scorecard from Performance Measurement to Strategic Management: Part I*. Accounting Horizon. (Vol. 15): 87 – 104
- _____. (2001c) *Transforming The Balanced Scorecard from Performance Measurement to Strategic Management: Part II*. Accounting Horizon. (Vol. 15): 147 – 160
- Kaplan, Steven E. Petersen, Michael J. & Samuels Janet A. (2012) *An Examination of The Effect of Positive and Negative Performance on The Relative Weighting of Strategically and Non-Strategically Linked Balanced Scorecard Measures*. Behavioral Research in Accounting. (Vol. 24):133-151

- Jensen, Michael C. & Meckling, William H. (1976) *Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure*. Journal of Financial Economics. (Vol. 3): 305 – 360
- Libby, Robert. & Lipe, Marlys G. (1992) *Incentives, Effort, and The Cognitive Processes Involved in Accounting-Related Judgments*. Journal of Accounting Research. (Vol. 30): 249-273
- Libby, Robert. & Luft, Joan. (1993) *Determinants of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation, and Environment*. Accounting, Organizations, and Society. (Vol. 18): 425-450
- Libby, Theresa. Salterio, Steven E. & Webb, Alan. (2004) *The Balanced Scorecard: The Effects of Assurance and Process Accountability on Managerial Judgement*. The Accounting Review. (Vol. 79):1075 – 1094
- Lipe, M. Gascho. & Salterio, Steven E. (2000) *The Balanced Scorecard: Judgemental Effect on Common and Unique Measures*. The Accounting Review. (Vol 75): 283-298
-
- _____. (2000) *A Note on The Judgmental Effects of The Balanced Scorecard's Information Organization*. Accounting, Organizations, and Society. (Vol. 27): 531-540
- Luft, Joan L. (2004) *Discussion of Manager's Commitment to The Goals Contained in a Strategic Performance Measurement Systems*. Contemporary Accounting Research. (Vol 21).
- Mero, Neal P. & Motowidlo, Stephan J. (1995) *Effects of Rater Accountability on The Accuracy and The Favorability on Performance Ratings*. Journal of Applied Psychology. (Vol.80): 517 – 524
- Miller, G. (1956) *The Magical Number Seven, Plus or Minus Two: Some Limits on Capacity for Processing Information*. Psychological Review. (Vol. 6): 81-97
- Nahartyo, Ertambang. (2013) *Desain dan Implementasi Riset Eksperimen*. Edisi Kedua. Yogyakarta: UPP STIM YKPN.
- Nahartyo, Ertambang. & Utami, Intiyas. (2016) *Panduan Praktis Riset Eksperimen*. Jakarta: PT Indeks.
- Niven, Paul R. (2002) *Balanced Scorecard Step-By-Step: Maximizing Performance and Maintaining Results*. New York: John Wiley and Sons, Inc.

- Peeters, Guido. & Czapinski, Janusz. (1990) *Positive-Negative Asymmetry in Evaluations: The Distinction between Affective and Informational Negativity Effects*. European Review of Social Psychology. (Vol. 1) 33-57
- Pratto, Felicia. & John, Oliver P. *Automatic Vigilance: The Attention-Grabbing Power of Negative Social Information*. Journal of Personality and Social Psychology. (Vol. 61, No. 3) 380-391
- Price, Lydia J. (1996) *Understanding The Negativity Effect: The Role of Processing Focus*. Marketing Letters. (Vol. 7, No. 1) 53-62
- Randhawa, Gupreet. (2004) *Self-Efficacy and Work Performance: an Empirical Study*. Indian Journal of Industrial Relations. (Vol. 39, No. 3): 336-346
- Rickman, Neil. & Witt, Robert. (2008) *Favouritism and Financial Incentives: a Natural Experiment*. Economica. (Vol. 75) pp 296-309
- Roberts, Michael. Albright, Thomas. & Hibbets, Aleecia. (2004) *Debiasing Balanced Scorecard Evaluations*. Behavioral Research in Accounting. (Vol. 16) 75-88
- Rozin, Paul. & Poyzman, Edward B. (2001) *Negativity Bias, Negativity Dominance, and Contagion*. Personality and Social Psychology Review. (Vol. 5, No. 4) 296-320
- Salmevini, Nat. Reilly, Richard. & Smither, James. (1993) *The Influence of Rater Motivation on Assimilation Effects and Accuracy in Performance Ratings*. Organizational Behavior and Human Decision Processes. (Vol. 55) 41-60
- Sekaran, Uma. & Bougie, Roger. (2013) *Research Methods for Business: A Skill Building Approach*. 6th Edition. United Kingdom: John Wiley & Sons.
- Siegel. & Marconi, Ramanauskas. (1989) *Behavioral Accounting*. Ohio: South - Western Publishing, Co.
- Simon, Herbert A. (1957) *Models of Man*. New York: Wiley & Sons.
- Simon, Herbert A. (1972) *Theories of Bounded Rationality*. North Holland Publishing Company.
- Slovic, Paul. & Mac Phillamy, Douglas. (1974) *Dimensional Commensurability and Cue Utilization in Comparative Judgment*. Organizational, Behavior, and Human Performance. (Vol. 11): 172-194
- Supriyono, R.A. (2009) *Sistem Pengendalian Manajemen: Buku 2*. Edisi Pertama. Yogyakarta: BPFE.

- Sprinkle, Geoffrey B. (2000) *The Effect of Incentive Contracts on Learning and Performance*. The Accounting Review. (Vol. 75): 299-326
- Taylor, William B. (2010) *The Balanced Scorecard as a Strategy-Evaluation Tool: The Effects of Implementation Involvement and a Causal-Chain Focus*. The Accounting Review. (Vol. 85, No. 3): 1095-1117
- Telch, Michael. Bandura, Albert. Vinciguerra, Paul. Agras, Alison. Stout, Anna L. (1982) *Social Demand for Consistency and Congruence between Self-Efficacy and Performance*. Behavior Therapy. (Vol. 13): 694-701
- Tversky, Amos. & Kahneman, Daniel. (1974) *Judgment under Uncertainty: Heuristics and Biases*. Science. (Vol. 185): 1124-1131
- Vroom, Victor. (1964) *Work and Motivation*. New York: Wiley.
- Webb, Alan. (2004) *Manager's Commitment to The Goals Contained in a Strategic Performance Measurement System*. Contemporary Accounting Research. (Vol. 21): 925
- Wilke, A. & Mata, R. (2012) *Cognitive Bias*. In: V.S. Ramachandran. Encyclopedia of Human Behavior. San Diego: Academic Press. (Vol. 1):531-535
- Wood, Robert. & Bandura, Albert (1989) *Social Cognitive Theory of Organizational Management*. Academy of Management Review. (Vol. 14): 361-384
- Wood, Robert. Bandura, Albert. & Bailey, Tailor. (1990) *Mechanisms Governing Organizational Performance in Complex Decision-Making Environments*. Organizational Behavior and Human Decision Process. (Vol. 46): 181-201