



DAFTAR PUSTAKA

- Abdullah, I. (2013). The Influence of Horizontal Equity, Self Efficacy and Ethical Position on The Creation of Budgetary Slack. *Proquest Dissertation Publishing*
- Bobek, D. D., Hageman, A. M., & Kelliher, C. F. (2013). Analyzing The Role of Social Norms in Tax Compliance Behavior. *Journal of Business Ethics* , 451-468.
- Brink, A. G., & Rankin, F. W. (2013). The Effects of Risk Preference and Loss Aversion on Individual Behavior under Bonus, Penalty, and Combined Contract Frames. *Behavioral Research in Accounting* 25 , 145-170.
- Brown, A. B., Davis-Friday, P. Y., Guler, L., & Marquardt, C. (2015). M&A Decisions and US Firms' Voluntary Adoption of Clawback Provisions in Executive Compensation Contracts. *Journal of Business Finance & Accounting* , 237–271.
- Carreras, M. G., & Naranjo-Gil, D. (2014). Trust in Superiors and Dysfunctional Behaviors: An Experimental Study on Budgetary Slack.Vol 5 No 1. *Journal of Positive Management* , 54-66.
- Chan, L. H., Chen, K. C., Chen, T. Y., & Yu, Y. (2015). Substitution between Real and Accruals-Based Earnings Management after Voluntary Adoption of Compensation Clawback Provisions. *The Accounting Review* , 147-174.
- Chan, L. H., Chen, K. C., Chen, T.-Y., & Yu, Y. (2012). The effects of firm-initiated clawback provisions on earnings quality and auditor behavior. *Journal of Accounting and Economics* , 180-196.
- Chong, V. K., & Eggleton, I. R. (2007). The impact of reliance on incentive-based compensation schemes, information asymmetry and organisational commitment on managerial performance. *Management Accounting Research* , 312–342.
- Chong, V. K., & Loy, C. Y. (2015). The Effect of a Leader's Reputation on Budgetary Slack. *Advances in Management Accounting* , 49-102.
- Chow, C. W., Cooper, J. C., & Waller, W. S. (1988). Participative Budgeting: Effects of a Truth-Inducing Pay Scheme and Information Asymmetry on Slack and Performance. *The Accounting Review* , 111.



- Church, B. K., Libby, T., & Zhang, P. (2008). Contracting Frame and Individual Behavior: Experimental Evidence. *Journal of Management Accounting Research*, 153-168.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods Twelfth Edition*. Singapore: McGraw-Hill International Education.
- Davis, S., DeZoort, F. T., & Kopp, L. S. (2006). The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack. *Behavioral Research in Accounting*, 19-35.
- Dehaan, E., Hodge, F., & Shevlin, T. (2013). Does Voluntary Adoption of a Clawback Provision Improve Financial Reporting Quality. *Contemporary Accounting Research*, 30 (3), 1027-1062.
- Douglas, P. C., & Wier, B. (2000). Integrating Ethical Dimension Into A Model of Budgetary Slack Creation. *Journal of Business Ethics*, 267-277.
- Douthit, J. D., & Stevens, D. E. (2015). The Robustness of Honesty Effects on Budget Proposals when the Superior has Rejection Authority. *The Accounting Review*, 467-493.
- Elmassri, M., & Harris, E. (2011). Rethinking budgetary slack as budget risk management. *Journal of Applied Accounting Research*, 278-293 .
- Evans III, J. H., Hannan, L. R., Krishnan, R., & Moser, D. V. (2001). Honesty in Managerial Reporting. *The Accounting Review*, 537-559.
- Forsyth, R. D. (1980). A Taxonomy of Ethical Ideologies. *Journal of Personality and Social Psychology*.
- Fried, J., & Shilon, N. (2011). Excess-Pay Clawbacks. *Harvard, John M. Olin Center for Law, Economics, and Business Discussion Paper*, 103-130.
- Fung, S. Y., Raman, K. K., Sun, L., & Xu, L. (2015). Insider sales and effectiveness of clawback adoptions in mitigating fraud risk. *Journal Accounting Public Policy*, 417-436.
- Ghozali, I. (2009). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.



- Gonzalez, G. C., Hoffman, V. B., & Moser, D. V. (2017). Do effort between Bonus and Penalty Contract Frames Persist in Labor Markets when Workers can Choose their Contracts? *Working Paper* , 1-29.
- Gudono. (2015). *Analisis Data Multivariat Edisi 4*. Yogyakarta: BPFE.
- Hair, J. F., Black, W. C., Babin, B. J., & E, R. A. (2010). *Multivariate Data Analysis: A Global Perspective*. United States: PEARSON.
- Hartmann, F. G., & Maas, V. S. (2010). Why Business Unit Controllers Create Budget Slack: Involvement in Management, Social Pressure, and Machavellianism. *Behavioral Research in Accounting* , 27-49.
- Heinle, M. S., Ross, N., & Saouma, R. E. (2014). A Theory of Participative Budgeting. *The Accounting Review* , 1025–1050.
- Hirsch, B., Reichert, B. E., & Sohn, M. (2017). The Impact of Clawback Provisions on Information Processing and Investment Behaviour. *Management Accounting Research* .
- Hobson, J. L., Mellon, M. J., & Stevens, D. E. (2011). Determinants of Moral Judgment Regarding Budgetary Slack: An Experimental Examination of Pay Scheme and Personal Values. *Behavioral Research in Accounting* , 87-101.
- Indriantoro, N., & Supomo, B. (2002). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Yogyakarta: BPFE.
- Iskandar-Datta, M., & Jia, Y. (2013). Valuation Consequences of Clawback Provisions. *The Accounting Review* , 171-198.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal of Financial Economics* , 305-360.
- Kahneman, D. K. (1991). Anomalies: The Endowment Effect, Loss Aversion, and Status Quo Bias. *The Journal of Economic Perspectives* , 193-206.
- Kahneman, D., & Tversky, A. (1979). Prospect Theory: An Analysis of Decision Under Risk. *Econometrica* , 263-288.



- Kaplan, S. E., McElroy, J. C., Ravenscorf, S. P., & Shrader, C. B. (2007). Moral Judgment and Causal Attributions: Consequences of Engaging in Earnings Management. *Journal of Business Ethics*, 149-164.
- Kramer, S., & Hartmann, F. (2014). How Top-down and Bottom-up Budgeting Affect Budget Slack and Performance Through Social and Economic Exchange. *ABACUS*, 314-340.
- Libby, T., & Lindsay, R. M. (2010). Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice. *Management Accounting Research*, 56–75.
- Liessem, T., Schedlinsky, I., Schwering, A., & Sommer, F. (2015). Budgetary slack under budget-based incentive schemes- the behavioral impact of social preferences, organizational justice, and moral disengagement. *J . Manag Control*, 81-94.
- Liyanarachchi, G., & Newdick, C. (2009). The Impact of Moral Reasoning and Retaliation on Whistle-Blowing: New Zealand Evidence. *Journal of Business Ethics*, 89:37-57.
- Luft, J. (1994). Bonus and penalty incentives, Contract Choice by employees. *Journal of Accounting and Economics*, 181-206.
- Luft, J. (2016). Cooperation and competition among employees: Experimental evidence on the role of management control system. *Management Accounting Research*, 75-85.
- Ma, H. K. (1988). Objective Moral Judgment in Hong Kong, Mainland China, and England. *Journal of Cross-Cultural Psychology*, 78-95.
- Maiga, A. S., & Jacobs, F. A. (2008). The moderating effects of manager's ethical judgment on the relationship between budget participation and budget slack. *Advances in Accounting*, 113-145.
- McPhail, K., & Walters, D. (2009). *Accounting and Business Ethics*. New York: Routledge.
- Milani, K. (1975). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performanceand Attitudes: A Field Study. *The Accounting Review*, 274-284.



- Monga, M. (2007). Managers' Moral Reasoning: Evidence from Large Indian Manufacturing Organisations. *Journal of Business Ethics*, 179-194.
- Nahartyo, E. (2012). *Desain dan Implementasi Riset Eksperimen*. Yogyakarta: UPP STIM YKPN.
- Nikias, A. D., Schwartz, S. T., Spires, E. E., Wollscheid, J. R., & Young, R. A. (2010). The effects of aggregation and timing on budgeting: An Experiment. *Behavioral Research in Accounting*, 67-83.
- Ponemon, L. A. (1992). Auditor underreporting of time and moral reasoning: an experimental lab study. *Contemporary Accounting Research*, 171-189.
- Rankin, F. W., Schwartz, S. T., & Young, R. A. (2008). The Effect of Honesty and Superior Authority on Budget Proposal. *The Accounting Review*, 1083-1099.
- Rest, J. R. (1986). *DIT Manual 3rd Edition 8/90 Revision*. Minneapolis: Center for the Study of Ethical Development.
- Schlenker, B. R. (2008). Integrity and Character: Implications of Principled and Expedient Ethical. *Journal of Social and Clinical Psychology*, 1078.
- Shastri, K., & Stout, D. E. (2008). Budgeting: Perspectives from the Real World. *Management Accounting Quarterly*, 18-25.
- Sponem, S., & Lambert, C. (2016). Exploring differences in budget characteristics, roles, and satisfaction: A configurational approach. *Management Accounting Research*, 47-61.
- Stevens, D. E. (2002). The effects of reputation and ethics on budgetary slack. *Journal of Management Accounting Research*, 153-171.
- Stikeleather, B. R. (2016). When do employers benefit from offering workers a financial reward for reporting internal misconduct? *Accounting, Organizations and Society*, 1-14.
- Sugiyono. (2012). *Statistika untuk Penelitian*. Bandung: Alfabeta Bandung.
- Thaler, R. (1980). Toward A Positive Theory of Consumer Choice. *Journal of Economic Behavior and Organization*, 39-60.



UNIVERSITAS
GADJAH MADA

PENGARUH SKEMA INSENTIF BONUS DAN CLAWBACK TERHADAP SENJANGAN ANGGARAN
DENGAN PENALARAN MORAL
SEBAGAI VARIABEL PEMODERASI
IDA AYU PURNAMA, Prof. Mahfud Sholihin, Ph.D

Universitas Gadjah Mada, 2017 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Trevino, L. K. (1992). Moral Reasoning and Business Ethics: Implications for Research, Education, and Management. *Journal of Business Ethics* , 445-459.
- Tsui, J. S., & Gul, F. A. (1996). Auditors' Behaviour in an Audit Conflict Situation: A Research Note on The Role of Locus of Control and Ethical Reasoning. *Accounting, Organization, and Society* , 41-51.
- Uddin, N., & Gillett, P. R. (2002). The Effect of Moral Reasoning and Self-Monitoring on CFO Intentions to Report Fraudulently on Financial Statements. *Journal of Business Ethics* , 15-32.
- Webb, R. A. (2002). The impact of reputation and variance investigations on the creation of budget slack. *Accounting, Organizations, and Society* , 27, 361-378.
- Xu, Y., & Ziegenfuss, D. E. (2008). Reward System, Moral Reasoning, and Internal Auditors' Reporting Wrongdoing. *J Bus Psychol* , 22:323-331.
- Young, S. M. (1985). Participative Budgeting: The Effects of Risk Aversion and Asymmetric Information on Budgetary Slack. *Journal of Accounting Research* , 829-842.