



DAFTAR PUSTAKA

- Ang, N. P., dan Cheng, M. M. (2014). Does Self-Certification Encourage or Reduce Escalation of Commitment, *Accounting & Finance Association of Australia and New Zealand*. Auckland.
- Bazerman, M.H. (1994). *Judgment in Managerial Decision Making*, 3rd ed., New York, NY: Wiley
- Beach, S., and A. Tesser. 1995. Self-esteem and the extended self-evaluation maintenance model: The self in social context. In *Efficacy, Agency, and Self-Esteem*, edited by M. Kernis, 145–170. New York, NY: Plenum Press.
- Berg, J. E., Dickhaut, J. W., dan Kanodia, C. (2009). The Role of Information Asymmetry in Escalation Phenomena: Empirical Evidence. *Journal of Economic Behavior & Organization*, 69, 135-147.
- Boehne, D. M., dan Paese, P. W. (2000). Deciding Whether to Complete or Terminate an Unfinished Project: A Strong Test of the Project Completion Hypothesis. *Organizational Behavior and Human Decision Processes*, 81(2), 178-194.
- Brockner, J. (1992). The escalation of commitment to a failing course of action: toward theoretical progress. *Academy of Management Review*, 17 (1): 39-61.
- Brown *et al.* (2014). The effect of rankings on honesty in budget reporting. *Account. Organ. Soc.* 39 (4), 237–308.
- Cheng, M.M. *et al.* (2003). The Effects of Hurdle Rates on The Level of Escalation of Commitment in Capital Budgeting. *Behavioral Research in Accounting*. (15) 63-85.



Chong, V. K. (1998). Testing the Contingency 'Fit' Between Management Accounting Systems and Managerial Performance: A Research Note on the Moderating Role of Tolerance for Ambiguity", *British Accounting Review*, Vol. 30, No. 4, pp. 331 –342.

Chong, V. K. and I. R. Eggleton (2003) "The Decision-Facilitating Role of Management Accounting Systems on Managerial Performance: The Influence of Locus of Control and Task Uncertainty", *Advances in Accounting*, Vol. 20, pp. 165–197.

Chong, V.K. and Suryawati, R.F. (2010), “ De-escalation strategy: the impact of monitoring control on managers’ project evaluation decisions” ,*Journal of Applied Management Accounting Research*, Vol. 8 No. 2, pp. 39-50 Journal. Volume 2

Decker, L. M. (1992). *Information and Incentive Mechanisms for Aligning Principal and Agent Interests in Escalation Situations*. Unpublished Dissertation, Indiana University, Indiana.

Dewi, H. R., dan Supriyadi. (2012). The Effectiveness of Monitoring Controls and Individual Moral Reasoning in the De-escalation of Commitments. *The Indonesian Journal of Accounting Research*, 15(1), 1-20.

Durendez, et al, (2016). Management Control Systems And Performance In Small And Medium Family Firms. *European Journal Of Family Business*. 6, 10-20

Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*. (14) 57-74.

Festinger, L. (1954). *A Theory of social comparison*. Human relation 7: 117-140



Frederickson, J. (1992). Relative performance information: The effect of common uncertainty and contract type on agent effort. *The Accounting Review*, 67, 647-669.

Garland, H., dan Newport, S. (1991). Effects of Absolute and Relative Sunk Cost on the Decision to Persist with a Course of Action. *Organizational Behavior and Human Decision Processes*, 48, 55-69.

Ghosh, D. (1997). De-escalation Strategies: Some Experimental Evidence. *Behavioral Journal in Accounting*, 9(1997), 88-111.

Ghozali, Imam. (2011). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19. Semarang:BP-UNDIP

Gul, F. A. (1984) "The Joint and Moderating Role of Personality and Cognitive Style on Decision Making", *The Accounting Review*, Vol. LIX, No. 2, pp. 264–277.

Hannan *et al.* (2013). The Effect Of Relative Performance Information On Performance And Effort Allocation In A Multi-Task Environment. *The Accounting Review*, 88 (2): 553-575.

Harrell, A. & Harrison, P. (1994). An Incentive to Shirk, Privately Held Information and Managers' Project Decisions. *Accounting Organizations and Society*. (19) 569-577.

Harrison, P. & Harrel, A. (1993). Impact of Adverse Selection on Manager's Project Evaluation Decisions. *Academy of Management*. (36) 635-643.

Helmayunita, N. (2012). Pengaruh Kontrol Monitoring dan Sistem Kompensasi Terhadap Berkurangnya Kecendrungan Manajer Melakukan Eskalasi Komitmen. *Jurnal Praktik Bisnis*, 1(1)



Hongren *et al.*, (2008). Introduction to Management Accounting. New Jersey: *Prentice Hall Business Publishing*.

Hsieh *et al.*, (2015). If they can do it, why not us? Competitor as reference points for justifying escalation of commitment. *Academy of management journal*, vol 58, No.1, 38-58.

Jensen, M. dan Meckling, W. (1976). Theory of the Firm: Managerial behavior, Agency Costs and Ownership Structure. *Journal of Financial Economic*. (3) 305-360.

Kirby, S. L., dan Davis, M. A. (1998). A Study of Escalating Commitment in Principal-Agent Relationships: Effects of Monitoring and Personal Responsibility. *Journal of Applied Psychology*, 83(2), 206-217.

Lazarus, R. (1991). Emotion and Adaptation. New York, NY: Oxford University Press.

Luft,J. (2016). Cooperation and Competition Among Employees: Experimental Evidence on the Role Of Management Control Systems. *Management Accounting Research*. 75–85.

Lunenburg, F.C (2010) Escalation of Commitment: Patterns of Retrospective Rationality. *International Journal Of Management, Business, And Administration*. Vol 13.

Nahartyo, E. (2012). Desain dan Implementasi Riset Eksperimen. Yogyakarta: UPP STIM YKPN.

Narsa. (2016). Dapatkah kode etik perusahaan memitigasi perilaku eskalasi manajer di bawah kondisi problem keagenan?: Studi Eksperimen. *Thesis tidak dipublikasi*: Repository Universitas Gadjah Mada



Nayang, H. (2012). Pengaruh Kontrol Monitoring dan Sistem Kompensasi Terhadap Berkurangnya Kecenderungan Manajer Melakukan Eskalasi Komitmen. *Tesis tidak dipublikasi*: Repotori Universitas Gadjah Mada.

Riadi, 2016. Statistika Penelitian (Analisis Manual dan IBM SPSS). Yogyakarta: Andi.

Rosenberg, M. (1965) Society and the Adolescent Self-Image, Princeton University Press, New Jersey

Ross, J., dan Staw, B. M. (1993). Organizational Escalation and Exit: Lesson from the Shoreham Nuclear Power Plant. *The Academy of Management Journal*, 36(4), 701-732.

Rusdianto. (2016). Pengaruh kinerja ekonomi dan nonekonomi dan nilai personal dalam proses pengambilan keputusan manajer pada evaluasi proyek. *Thesis tidak dipublikasi*: Repotori Universitas Gadjah Mada

Rutledge, R., dan Karim, K. (1999). The Influence of Self-Interest, and Ethical Considerations on Managers' Evaluation Judgments. *Accounting, Organizations and Society*, 24(2), 173-184.

Schulz, A. K.-D., & Cheng, M. M. (2002). Persistence in capital budgeting reinvestment decisions—personal responsibility antecedent and information asymmetry moderator: A note. *Accounting and Finance*, 42, 73–86.

Shrauger & Rosenberg. (1969). Self Esteem And Effect Of Success And Failure Feedback On Performance

Simonson, I., dan Staw, B. M. (1992). Deescalation Strategies: A Comparison of Techniques for Reducing Commitment to Losing Courses of Action. *Journal of Applied Psychology*, 77(4), 419-426.



Singer, M. S., dan Singer, A. E. (1986). Individual Differences and the Escalation of Commitment Paradigm. *The Journal of Social Psychology*, 126(2), 197-204.

Sleesman *et al.* (2012). Cleaning Up the Big Muddy: A Meta-Analytic Review of the Determinants of Escalation of Commitment. *Academy of Management Journal*, 55(3), 541-562.

Smith, R. (2000). Assimilative and contrastive emotional reactions to upward and downward social comparisons. In *Handbook of Social Comparison: Theory and Research*, edited by J. Suls, and L. Wheeler, 173–200. New York, NY: *Kluwer Academic/Plenum Publishers*.

Staw, B. (1976). Knee-deep in the Big Muddy: A Study of Escalating Commitment to a Chosen Course of Action. *Organizational Behavior and Human Performance*. (16) 27-44.

Staw, B. M. and Ross, J. (1981). Understanding Escalation Situations: Antecedents, Prototypes and Solutions. *Research in Organizational Behavior*. (9) 39-78.

Steele, C. M. (1988). The psychology of self-affirmation: Sustaining the integrity of the self. In L. Berkowitz (Ed.), *Advances in experimental social psychology* (Vol. 21, pp. 261–302). New York: Academic Press.

Steinkuhler, *et al.* (2014). How Self- Justification Indirectly Drives Escalation of Commitmen-A Motivational Perspective.*Schmalenbach Business Review*.

Suls, J. E. and Wheeler, L. E. (2000). Handbook of social comparison. *Theory and Research*, New York

Tafkov, I. (2013). Private and Public Relative Performance Information Under Different Compensation Contracts. *The Accounting Review*, 88(1): 327-350.



UNIVERSITAS
GADJAH MADA

PENGARUH SELF ESTEEM DAN INFORMASI KINERJA RELATIF TERHADAP KECENDERUNGAN

ESKALASI KOMITMEN MANAJER:

STUDI EKSPERIMENTAL

FATMA YENI, Supriyadi, M.Sc., Ph.D

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

Tedeschi, J. T. (1981) Impression Management Theory and Social Psychological Research, Academic Press, New York.

Tversky, A., dan D. Kahneman.(1981). The Framing of Decisions and the Rationality of Choice. *Science*. (January) 453-458.

Yao, K. and X. Cui X. (2010). Study on Commitment Escalation Based on SelfEsteem Level of Decision-Makers and the Sunk Cost of a Program.. *Asian Social Science*, Vol. 6, No. 6, pp. 21–32.