

DAFTAR PUSTAKA

- Amihud, Y., dan B. Lev. (1981). "Risk Reduction as a Managerial Motive for Conglomerate Mergers", *Bell Journal of Economics* 12: 605–617.
- Arrow, Kenneth J. (1965). "Aspects of the Theory of Risk Bearing". Helsinki: Yrjo Jahnssonis Saatio.
- Atkinson, A. A., R. S. Kaplan, dan S. M. Young. (2003). *Management Accounting*, 4th Ed., Upper Saddle River, NJ: Prentice-Hall.
- Baiman, S. (1990). *Agency Theory in Managerial Accounting: A second look. Accounting, Organizations and Society*, 15, 341± 371.
- Baird, K.; Perera, S.; dan Meng, T. T.(2008). Managers' Propensity to Take Risk in Project Selection Decisions: The Effect of Payoff magnitude, *Australasian Accounting Business and Finance Journal*, 2(4).
- Baucells, M., dan C. Rata (2006), "A Survey Study of Factors Influencing Risk-taking Behaviour in Real-world Decisions Under Uncertainty", *Decision Analysis* 3(3): 163-176.
- Binswanger, H.P. (1980). "Attitudes Towards Risk: Experimental Measurement in Rural India", *American Journal of Agricultural Economics* 62 (3): 395-407.
- Bonner, S.E. dan G. B. Sprinkle (2002). "The Effects of Monetary Incentives on Effort and Task Performance: Theories, Evidence, and a Framework for Research", *Accounting, Organisations and Society* 27: 303–345.
- Ghozali, Imam. 2009. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Haugen, R.A., 2001, *Modern Investment Theory*, 5th ed., NJ: Prentice-Hall.
- Holt, C.A. dan S.K. Laury (2002). "Risk Aversion and Incentive Effects", *American Economic Review* 92(5): 1644-1655.
- Horngren, C.T.; G. Foster; dan S. M. Datar (2005). *Cost Accounting: A Managerial Emphasis*, 12th ed., Upper Saddle River, NJ: Prentice-Hall.

- Jeitschko, T.D. dan S. D. Jeung (2005). "Incentives for Risk-taking in Banking – A Unified Approach", *Journal of Banking and Finance* 29: 759–777.
- Jogiyanto, Hartono (2010). "*Teori Portofolio dan Analisis Investasi*", BPFE Yogyakarta, Edisi Pertama, Yogyakarta.
- Kachelmeier, S.J. dan M. Shehata (1992). "Examining Risk Preferences Under High Monetary Incentives: Experimental Evidence From the People's Republic of China", *American Economic Review* 82(5): 1120-1141.
- Kahneman dan Amos Tversky (1979). "Prospect Theory: An Analysis of Decision under Risk," *Econometrica*, 47, 263-291.
- Lee, S.W. (2002). "Insider Ownership and Risk-taking Behaviour at Bank Holding Companies", *Journal of Business Finance & Accounting* 29: 989–1005.
- March, J.G.; dan Z. Shapira (1987). "Managerial Perspectives on Risk and Risk Taking", *Management Science* 33(11): 1404-1418.
- Nahartyo, E. (2012). *Desain dan Implementasi Riset Eksperimen*. Yogyakarta: UMM STIM YKPN.
- Prasetya, David dan Siregar, Baldric (2012). "*Pengaruh Kecenderungan Manajer dalam Pembuatan Keputusan terhadap Payoff magnitude.*" Simposium Nasional Akuntansi XV.
- Pratt, John W. (1964). "Risk Aversion in the Small and in the Large," *Econometrica*, 32, 122-136.
- Scott, William R. (2000). *Financial Accounting Theory*, Second Edition. Prentice-Hall Canada Inc.
- Sekaran, U., dan Bougie, R. (2013). *Research Methods for Business : A Skill Building Approach 6th ed.* West Sussex: United Kingdom.
- Vroom, V. (1964). "*Work and motivation*", New York, NY: John Wiley.

Wolk, Harry I.; Dodd, James L.; Rozycki, John J. (2013). *Accounting Theory :
Conceptual Issues in a Political and Economic Environment 8th ed.* SAGE.

Zimmerman, J.L. (2000), *Accounting for Decision Making and Control*, 3rd ed.,
Boston, MA:Irwin/McGraw-Hill.