



## DAFTAR PUSTAKA

- Arnold, M.C. dan Artz, M., 2015. Target Difficulty, Target Flexibility, and Firm Performance: Evidence from Business Units' Targets. *Accounting, Organizations and Society*, 40, pp.61-77.
- Arnold, M.C. dan Gillenkirch, R.M., 2015. Using negotiated budgets for planning and performance evaluation: an experimental study. *Accounting, Organizations and Society*, 43, pp.1-16.
- Ashton, R.H., 1990. Pressure and Performance in Accounting Decision Settings: Paradoxical Effects of Incentives, Feedback, And Justification. *Journal of Accounting Research*, pp.148-180.
- Awasthi, V. dan Pratt, J., 1990. The Effects of Monetary Incentives on Effort and Decision Performance: The Role of Cognitive Characteristics. *Accounting Review*, pp.797-811.
- Baik, B., Evans III, J.H., Kim, K. dan Yanadori, Y., 2016. White Collar Incentives. *Accounting, Organizations and Society*, 53, pp.34-49.
- Baron, R.A., Mueller, B.A. dan Wolfe, M.T., 2016. Self-Efficacy and Entrepreneurs' Adoption of Unattainable Goals: The Restraining Effects of Self-Control. *Journal of Business Venturing*, 31(1), pp.55-71.
- Becker, B.E. dan Huselid, M.A., 1992. The Incentive Effects of Tournament Compensation Systems. *Administrative Science Quarterly*, pp.336-350.
- Becker, B.E., Huselid, M.A., Pickus, P.S. dan Spratt, M.F., 1997. HR as A Source of Shareholder Value: Research and Recommendations. *Human resource management*, 36(1), pp.39-47.
- Bonner, S.E. dan Sprinkle, G.B., 2002. The Effects of Monetary Incentives on Effort and Task Performance: Theories, Evidence, And A Framework for Research. *Accounting, Organizations and Society*, 27(4), pp.303-345.
- Bradler, C., Dur, R., Neckermann, S. dan Non, A., 2016. Employee Recognition and Performance: A Field Experiment. *Management Science*, 62(11), pp.3085-3099.
- Brenner, C., 2008. Aspects of Psychoanalytic Theory: Drives, Defense, and The Pleasure Unpleasure Principle. *The Psychoanalytic quarterly*, 77(3), pp.707-717.
- Brown, J.L., Farrington, S. dan Sprinkle, G.B., 2016. Biased Self-Assessments, Feedback, and Employees' Compensation Plan Choices. *Accounting, Organizations and Society*, 54, pp.45-59.
- Camerer, C. F., Loewenstein, G., dan Rabin, M. (Eds.). 2011. *Advances in Behavioral Economics*. Princeton University Press.
- Campbell, D.J. dan Gingrich, K.F., 1986. The Interactive Effects of Task Complexity and Participation on Task Performance: A Field Experiment. *Organizational Behavior and Human Decision Processes*, 38(2), pp.162-180.



- Cason, T.N., Masters, W.A. dan Sheremeta, R.M., 2010. Entry into Winner-Take-All and Proportional-Prize Contests: An Experimental Study. *Journal of Public Economics*, 94(9-10), pp.604-611.
- Chapman, C. dan Ward, S., 2008. Developing and Implementing A Balanced Incentive and Risk Sharing Contract. *Construction Management and Economics*, 26(6), pp.659-669.
- Choi, J., Newman, A.H. dan Tafkov, I.D., 2016. A Marathon, A Series of Sprints, Or Both? Tournament Horizon and Dynamic Task Complexity in Multi-Period Settings. *The Accounting Review*, 91(5), pp.1391-1410.
- Christ, M.H., Emett, S.A., Tayler, W.B. dan Wood, D.A., 2016. Compensation or Feedback: Motivating Performance In Multidimensional Tasks. *Accounting, Organizations and Society*, 50, pp.27-40.
- Christ, M.H., Sedatole, K.L., dan Towry, K.L., 2012. Sticks and Carrots: The Effect of Contract Frame on Effort in incomplete contracts. *The Accounting Review*, 87 (6), pp.1913-1938
- Cohan, P. 2012. Why Stack Ranking Worked Better at GE Than Microsoft. *Forbes* (July 31).
- Combs, J., Liu, Y., Hall, A. dan Ketchen, D., 2006. How Much Do High Performance Work Practices Matter? A Meta Analysis of Their Effects on Organizational Performance. *Personnel psychology*, 59(3), pp.501-528.
- Connelly, B.L., Tihanyi, L., Crook, T.R. dan Gangloff, K.A., 2014. Tournament Theory: Thirty Years of Contests and Competitions. *Journal of Management*, 40(1), pp.16-47.
- Erez, M., Gopher, D. dan Arzi, N., 1990. Effects of Goal Difficulty, Self-Set Goals, and Monetary Rewards on Dual Task Performance. *Organizational behavior and human decision processes*, 47(2), pp.247-269.
- Falk, A., Fehr, E. dan Huffman, D., 2008. The Power and Limits of Tournament Incentives. *Work in progress*.
- Fehr, E., dan Gächter, S., 2000. Cooperation and Punishment in Public Good Experiments. *American Economic Review*, 90 (4), pp.980-994
- Fehr, E., dan List, J. A., 2004. The Hidden Costs and Returns of Incentives—Trust and Trustworthiness Among CEOs. *Journal of the European Economic Association*, 2(5), 743-771.
- Fehr, E., dan Rockenbach, B., 2003. Detrimental Effects of Sanctions on Human Altruism. *Nature*, 422(6928), 137-140.
- Fehr, E., dan Schmidt, K. M., 2007. Adding A Stick to The Carrot? The Interaction of Bonuses and Fines. *The American Economic Review*, 97(2), 177-181.
- Festinger, L., 1954. A Theory of Social Comparison Processes. *Human relations*, 7(2), pp.117-140.
- Frederickson, J. R., dan Waller, W., 2005. Carrot or Stick? Contract Frame and Use of Decision Influencing Information in a Principal Agent Setting. *Journal of Accounting research*, 43(5), 709-733.



- Freeman, R.B. dan Gelber, A.M., 2010. Prize Structure and Information in Tournaments: Experimental Evidence. *American Economic Journal: Applied Economics*, 2(1), pp.149-64.
- Freud, S., 2003. *Beyond the Pleasure Principle*. Penguin UK.
- Gagné, M. dan Deci, E.L., 2005. Self Determination Theory and Work Motivation. *Journal of Organizational behavior*, 26(4), pp.331-362.
- Garcia, S.M., Tor, A. dan Schiff, T.M., 2013. The Psychology of Competition A Social Comparison Perspective. *Perspectives on Psychological Science*, 8(6), pp.634-650.
- Ghozali, Imam., 2011. Aplikasi Analisis Multivariate dengan Program IBM SPSS 19. *Badan Penerbit Universitas Diponegoro*.
- Gilpatrick, S.M., 2009. Risk Taking in Contests and The Role of Carrots and Sticks. *Economic Inquiry*, 47(2), pp.266-277.
- Goethals, G.R., 1986. Social Comparison Theory: Psychology from The Lost and Found. *Personality and Social Psychology Bulletin*, 12(3), pp.261-278.
- Greitzer, F.L., 2005. Toward the Development of Cognitive Task Difficulty Metrics to Support Intelligence Analysis Research. In *Cognitive Informatics, 2005. (ICCI 2005). Fourth IEEE Conference on* (pp. 315-320). IEEE.
- Güth, W., Levínský, R., Pull, K. dan Weisel, O., 2016. Tournaments and Piece Rates Revisited: A Theoretical and Experimental Study of Output-Dependent Prize Tournaments. *Review of Economic Design*, 20(1), pp.69-88.
- Gürerk, Ö., Irlenbusch, B. dan Rockenbach, B., 2009. Motivating Teammates: The Leader's Choice Between Positive and Negative Incentives. *Journal of Economic Psychology*, 30(4), pp.591-607.
- Haerem, T. dan Rau, D., 2007. The Influence of Degree of Expertise and Objective Task Complexity on Perceived Task Complexity and Performance. *Journal of Applied Psychology*, 92(5), p.1320.
- Hamachek, D. E., 1978. Psychodynamics of Normal and Neurotic Perfectionism. *Psychology: A Journal Human Behavior*
- Hannan, R. L., Hoffman, V. B., dan Moser, D. V., 2005. Bonus Versus Penalty: Does Contract Frame Affect Employee Effort? *Experimental business research* (pp. 151-169). Springer, Boston, MA.
- Holt, C.A. dan Laury, S.K., 2002. Risk Aversion and Incentive Effects. *American economic review*, 92(5), pp.1644-1655.
- Hossain, T., dan List, J. A., 2012. The Behavioralist Visits the Factory: Increasing Productivity Using Simple Framing Manipulations. *Management Science*, 58(12), 2151-2167.
- Huselid, M.A., 1995. The Impact of Human Resource Management Practices on Turnover, Productivity, And Corporate Financial Performance. *Academy of management journal*, 38(3), pp.635-672.
- Hvide, H.K., 2002. Tournament Rewards and Risk Taking. *Journal of Labor Economics*, 20(4), pp.877-898.



- Kamus Besar Bahasa Indoensia. [Daring]. Kbbi.web.id. diakses tanggal 31 Januari 2018, pukul 10.12 WIB. Yogyakarta
- Keller, G. dan Warrack, B., 2003. *Statistics for Management and Economics (with Info Trac)*. Thomson.
- Kelly, K. dan Presslee, A., 2017. Tournament Group Identity and Performance: The Moderating Effect of Winner Proportion. *Accounting, Organizations and Society*, 56, pp.21-34
- Kelly, K.O., Webb, R.A. dan Vance, T., 2014. The Interactive Effects of Ex Post Goal Adjustment and Goal Difficulty On Performance. *Journal of Management Accounting Research*, 27(1), pp.1-25.
- Kini, O. dan Williams, R., 2012. Tournament Incentives, Firm Risk, and Corporate Policies. *Journal of Financial Economics*, 103(2), pp.350-376.
- Kormos, J. dan Trebits, A., 2012. The Role of Task Complexity, Modality, and Aptitude in Narrative Task Performance. *Language Learning*, 62(2), pp.439-472.
- Kräkel, M. dan Sliwka, D., 2004. Risk Taking in Asymmetric Tournaments. *German Economic Review*, 5(1), pp.103-116.
- Kubanek, J., Snyder, L.H. dan Abrams, R.A., 2015. Reward and Punishment Act As Distinct Factors In Guiding Behavior. *Cognition*, 139, pp.154-167.
- Latham, G.P. dan Locke, E.A., 1991. Self-Regulation Through Goal Setting. *Organizational behavior and human decision processes*, 50(2), pp.212-247.
- Libby, R. dan Lipe, M.G., 1992. Incentives, Effort, and The Cognitive Processes Involved in Accounting-Related Judgments. *Journal of Accounting Research*, pp.249-273.
- Ling, F.Y.Y., Rahman, M.M. dan Ng, T.L., 2006. Incorporating Contractual Incentives to Facilitate Relational Contracting. *Journal of Professional Issues in Engineering Education and Practice*, 132(1), pp.57-66.
- Liu, P. dan Li, Z., 2012. Task Complexity: A Review and Conceptualization Framework. *International Journal of Industrial Ergonomics*, 42(6), pp.553-568.
- Locke, E.A. dan Latham, G.P., 2006. New Directions in Goal-Setting Theory. *Current directions in psychological science*, 15(5), pp.265-268.
- Luft, J., 2016. Cooperation and Competition Among Employees: Experimental Evidence on The Role of Management Control Systems. *Management Accounting Research*, 31, pp.75-85.
- Mahlendorf, M.D., Kleinschmit, F. dan Perego, P., 2014. Relational Effects of Relative Performance Information: The Role of Professional Identity. *Accounting, Organizations and Society*, 39(5), pp.331-347.
- Maslow, A. H. 1943. A Theory of Human Motivation. *Psychological review*, 50(4), 370.
- McClelland, D. C. 1961. The Achieving Society. Princeton, New Jersey, New York.  
Diakses pada 24 September 2017.  
<https://babel.hathitrust.org/cgi/pt?id=mdp.39015020810936;view=1up;seq=8>



- McManus, I. C., Winder, B. C., & Gordon, D., 2002. The Causal Links Between Stress and Burnout in A Longitudinal Study of UK Doctors. *The Lancet*, 359(9323), 2089-2090.
- Meyer, W. J., & Offenbach, S. I., 1962. Effectiveness of Reward and Punishment as A Function of Task Complexity. *Journal of Comparative and Physiological Psychology*, 55(4), 532
- Mir, P., Trender-Gerhard, I., Edwards, M.J., Schneider, S.A., Bhatia, K.P. dan Jahanshahi, M., 2011. Motivation and Movement: The Effect of Monetary Incentive on Performance Speed. *Experimental Brain Research*, 209(4), pp.551-559.
- Moldovanu, B., Sela, A. dan Shi, X., 2012. Carrots and Sticks: Prizes and Punishments in Contests. *Economic Inquiry*, 50(2), pp.453-462.
- Nahartyo, E., 2013. *Desain dan Implementasi Riset Eksperimen*. UPP STIM YKPN. Yogyakarta
- Nalebuff, B.J. dan Stiglitz, J.E., 1983. Prizes and Incentives: Towards A General Theory of Compensation and Competition. *The Bell Journal of Economics*, pp.21-43.
- Newman, A.H. dan Tafkov, I.D., 2014. Relative Performance Information in Tournaments with Different Prize Structures. *Accounting, Organizations and Society*, 39(5), pp.348-361.
- Niven, P.R., 2002. *Balanced Scorecard Step-by-Step: Maximizing Performance and Maintaining Results*. John Wiley & Sons.
- Ohgami, Y., Kotani, Y., Tsukamoto, T., Omura, K., Inoue, Y., Aihara, Y. dan Nakayama, M., 2006. Effects of Monetary Reward and Punishment on Stimulus Preceding Negativity. *Psychophysiology*, 43(3), pp.227-236.
- Podsakoff, P.M., Bommer, W.H., Podsakoff, N.P. dan MacKenzie, S.B., 2006. Relationships Between Leader Reward and Punishment Behavior and Subordinate Attitudes, Perceptions, and Behaviors: A Meta-Analytic Review of Existing and New Research. *Organizational Behavior and Human Decision Processes*, 99(2), pp.113-142.
- Rankin, F.W. dan Sayre, T.L., 2011. Responses to Risk in Tournaments. *Accounting, organizations and society*, 36(1), pp.53-62.
- Ressler, N., 2004. Rewards and Punishments, Goal-Directed Behavior and Consciousness. *Neuroscience & Biobehavioral Reviews*, 28(1), pp.27-39.
- Robbins, S.P. dan Judge, T. A., 2015. Organizational Behavior, 16<sup>th</sup> Edition. Pearson
- Rose, T. dan Manley, K., 2011. Motivation Toward Financial Incentive Goals on Construction Projects. *Journal of Business Research*, 64(7), pp.765-773.
- Ryan, R.M., dan Deci, E. L., 1991. A Motivational Approach to Self: Integration in Personality. *Perspectives on motivation*, 38, p.237.
- Ryan, R.M. dan Deci, E.L., 2000. Intrinsic and Extrinsic Motivations: Classic Definitions and New Directions. *Contemporary educational psychology*, 25(1), pp.54-67.



- Simon, H. A., 1955. A Behavioral Model of Rational Choice. *The Quarterly Journal of Economics*, 69(01), pp. 99-118.
- Simon, H. A., 1972. Theories of Bounded Rationality. *Decision and organization*, 1(1), 161-176.
- Simon, H. A. 1982. Models of Bounded rationality. Cambridge, MA: MIT Press
- Simon, H. A., 1991. Bounded Rationality and Organizational Learning. *Organization science*, 2(1), 125-134.
- Slade, P.D. dan Owens, R.G., 1998. A Dual Process Model of Perfectionism Based on Reinforcement Theory. *Behavior modification*, 22(3), pp.372-390.
- Sprinkle, G.B., 2000. The Effect of Incentive Contracts on Learning and Performance. *The Accounting Review*, 75(3), pp.299-326.
- Supriyono, S.U., 2014. Akuntansi Biaya 1, Pengumpulan Biaya dan Penentuan Harga Pokok. BPFE Yogyakarta.
- Tan, H.T., Ng, T.B.P. dan Mak, B.W.Y., 2002. The Effects of Task Complexity on Auditors' Performance: The Impact of Accountability and Knowledge. *Auditing: A Journal of Practice & Theory*, 21(2), pp.81-95.
- Taylor, B.A. dan Trogdon, J.G., 2002. Losing to Win: Tournament Incentives in The National Basketball Association. *Journal of Labor Economics*, 20(1), pp.23-41.
- Taylor, S.E. dan Lobel, M., 1989. Social Comparison Activity Under Threat: Downward Evaluation and Upward Contacts. *Psychological review*, 96(4), p.569.
- Tuttle, B. dan Burton, F.G., 1999. The Effects of A Modest Incentive on Information Overload in An Investment Analysis Task. *Accounting, Organizations and Society*, 24(8), pp.673-687.
- Webb, R.A., Williamson, M.G. dan Zhang, Y.M., 2013. Productivity-Target Difficulty, Target-Based Pay, and Outside-The-Box Thinking. *The Accounting Review*, 88(4), pp.1433-1457.
- Wood, R.E., 1986. Task Complexity: Definition of The Construct. *Organizational behavior and human decision processes*, 37(1), pp.60-82.