

DAFTAR PUSTAKA

- Anderson, M. C., Banker, R. D., & Janakiraman, S. N. (2003). Are selling, general, and administrative costs “sticky”? *Journal of Accounting Research*, 41(1), 47–63. <https://doi.org/10.1111/1475-679X.00095>
- Anderson, Mark., Rajiv Banker., Rong Huang., Suryjaa Nakiraman. 2006. Cost Behavior and Fundamental Analysis of SG&A Costs. *Journal Of Accounting, Auditing & Finance*
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Bugeja, M., Lu, M., & Shan, Y. (2015). Cost Stickiness in Australia: Characteristics and Determinants. *Australian Accounting Review*, 25(3), 248–261. <https://doi.org/10.1111/auar.12066>
- Burhan, B. (2017). *Metodologi Penelitian Kuantitatif: Komunikasi, Ekonomi, dan Kebijakan Publik serta Ilmu-Ilmu Sosial Lainnya Edisi Kedua*. PT Fajar Interpratama Mandiri.
- Calleja, K., Steliaros, M., & Thomas, D. C. (2006). A note on cost stickiness: Some international comparisons. *Management Accounting Research*, 17(2), 127–140. <https://doi.org/10.1016/j.mar.2006.02.001>
- Cannon, J. N. (2014). Determinants of “sticky costs”: An analysis of cost behavior using United States air transportation industry data. *Accounting Review*, 89(5), 1645–1672. <https://doi.org/10.2308/accr-50806>
- Chi, C. W., Hung, K., Cheng, H. W., & Tien Lieu, P. (2015). Family firms and earnings management in Taiwan: Influence of corporate governance. *International Review of Economics and Finance*, 36, 88–98. <https://doi.org/10.1016/j.iref.2014.11.009>
- de Medeiros, O. R., & Costa, P. D. S. (2011). Cost Stickiness in Brazilian Firms. *SSRN Electronic Journal*, i, 1–14. <https://doi.org/10.2139/ssrn.632365>
- Dechow, P. M., Hutton, A. P., Kim, J. H., & Sloan, R. G. (2012). Detecting Earnings Management: A New Approach. *Journal of Accounting Research*, 50(2), 275–334. <https://doi.org/10.1111/j.1475-679X.2012.00449.x>
- Degeorge, F., Patel, J., & Zeckhauser, R. (2005). Earnings management to exceed thresholds. *Advances in Behavioral Finance*, 2(1), 633–666.
- Eberhart, A. C., Maxwell, W. F., & Siddique, A. R. (2004). An Examination of Long-Term Abnormal Stock Returns and Operating Performance Following R&d Increases. *Journal of Finance*, 59(2), 623–650. <https://doi.org/10.1111/j.1540-6261.2004.00644.x>
- Eltivia, N., Widiastuti, R., & Wahyuni, H. (2017). Do stickiness costs exist in

- Indonesia? *Review of Integrative Business & Economics Research*, 6(1), 16–21.
- Farzaneh, N. (2013). a Study of the Stickiness of Cost of Goods Sold and Operating Costs To Changes in Sales Level in Iran. *Studies in Business and Economics*, 8(1), 79–85.
- Gani, Irwan dan Siti Amalia. 2015. *Alat Analisis Data: Aplikasi Statistik untuk Penelitian Bidang Ekonomi & Sosial*. Yogyakarta: Penerbit Andi
- Ghozali, Imam. 2009. *Ekonometrika: Teori, Konsep, dan Aplikasi dengan SPSS 17*. Semarang: Badan Penerbit Diponegoro
- Gopalan, R., & Jayaraman, S. (2012). Private control benefits and earnings management: Evidence from insider controlled firms. *Journal of Accounting Research*, 50(1), 117–157. <https://doi.org/10.1111/j.1475-679X.2011.00431.x>
- Goux, D., Maurin, E., & Pauchet, M. (2001). Fixed-term contracts and the dynamics of labour demand. *European Economic Review*, 45(3), 533–552. [https://doi.org/10.1016/S0014-2921\(00\)00061-1](https://doi.org/10.1016/S0014-2921(00)00061-1)
- Gulzar, M. A., & Zongjun, W. (2011). Corporate Governance Characteristics and Earnings Management: Empirical Evidence from Chinese Listed Firms. *International Journal of Accounting and Financial Reporting*, 1(1), 133. <https://doi.org/10.5296/ijafr.v1i1.854>
- Jannah, Devitria Nur. 2019. Pengaruh Earning Management Dan Good Corporate Governance Terhadap Perilaku Expense Stickiness Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017. Fakultas Ekonomi Jurusan Akuntansi Universitas Negeri Jakarta. Jakarta
- Jaramillo, F., Schiantarelli, F., & Sembenelli, A. (1993). Are Adjustment Costs for Labor Asymmetric? An Econometric Test on Panel Data for Italy. *The Review of Economics and Statistics*, 75(4), 640. <https://doi.org/10.2307/2110017>
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193. <https://doi.org/10.2307/2491047>
- Kama, I., & Weiss, D. (2013). Do Earnings Targets and Managerial Incentives Affect Sticky Costs? *Journal of Accounting Research*, 51(1), 201–224. <https://doi.org/10.1111/j.1475-679X.2012.00471.x>
- Marra, A., Mazzola, P., & Prencepe, A. (2011). Board monitoring and earnings management pre- and post-IFRS. *International Journal of Accounting*, 46(2), 205–230. <https://doi.org/10.1016/j.intacc.2011.04.007>
- Mohammadi, A., & Taherkhani, P. (2017). Organizational capital, intellectual capital and cost stickiness (evidence from Iran). *Journal of Intellectual Capital*, 18(3), 625–642. <https://doi.org/10.1108/JIC-06-2016-0066>

- Pfann, G. A., & Palm, F. C. (1993). Asymmetric adjustment costs in non linear labour demand models for the netherlands and uk manufacturing sectors. *Review of Economic Studies*, 60(2), 397–412. <https://doi.org/10.2307/2298064>
- Rahman, A., & Hutagaol, Y. (2008). Manajemen Laba Melalui AkruaL Dan Aktivitas Real Pada Penawaran Perdana Dan Hubungannya Dengan Kinerja Jangka Panjang (Studi Empiris Pada Bej). *Jurnal Akuntansi Dan Keuangan Indonesia*, 5(1), 1–29. <https://doi.org/10.21002/jaki.2008.01>
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Salehi, M., Ziba, N., & Daemi Gah, A. (2018). The relationship between cost stickiness and financial reporting quality in Tehran Stock Exchange. *International Journal of Productivity and Performance Management*, 67(9), 1550–1565. <https://doi.org/10.1108/IJPPM-10-2017-0255>
- Scott, W. R., & Hall, P. (2008). Learning Resources Course Schedule. *Bachelor of Business Administration- Honours Program Diploma in Business Administration*, 3(2), 1–6.
- Siagian, F., Siregar, S. V., & Rahadian, Y. (2013). Corporate governance, reporting quality, and firm value: evidence from Indonesia. *Journal of Accounting in Emerging Economies*, 3(1), 4–20. <https://doi.org/10.1108/20440831311287673>
- Siallagan, H., & Machfoedz, M. (2006). Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan. *Simposium Nasional Akuntansi 9 Padang*, 61, 23–26.
- Sweeney, A. P. (1994). Debt-covenant violations and managers' accounting responses. *Journal of Accounting and Economics*, 17(3), 281–308. [https://doi.org/10.1016/0165-4101\(94\)90030-2](https://doi.org/10.1016/0165-4101(94)90030-2)
- Tao, N. B., & Hutchinson, M. (2013). Corporate governance and risk management: The role of risk management and compensation committees. *Journal of Contemporary Accounting and Economics*, 9(1), 83–99. <https://doi.org/10.1016/j.jcae.2013.03.003>
- Wu, X. (2012). Corporate governance and audit fees: Evidence from companies listed on the Shanghai Stock Exchange. *China Journal of Accounting Research*, 5(4), 321–342. <https://doi.org/10.1016/j.cjar.2012.10.001>
- Xue, S., & Hong, Y. (2016). Earnings management, corporate governance and expense stickiness. *China Journal of Accounting Research*, 9(1), 41–58. <https://doi.org/10.1016/j.cjar.2015.02.001>
- Yasukata, K. (2011). Are “Sticky Costs” the Result of Deliberate Decision of Managers? *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1444746>

Zeng, T. (2014). Earnings management around tax rate reduction: Evidence from China's 2007 corporate tax reform. *Asian Review of Accounting*, 22(3), 304–317. <https://doi.org/10.1108/ARA-01-2014-0012>



