

DAFTAR PUSTAKA

Abu-Serdaneh, J. (2014). The Asymmetrical Behavior of Cost: Evidence from Jordan. *International Business Research*, 7(8).

<https://doi.org/10.5539/ibr.v7n8p113>

Alavinasab, S; Mehrabanpour, M.; Ahmadi, A. (2017). The Effect of Economic Growth on Cost Stickiness in Tehran Stock Exchange.

International Journal of Finance and Accounting, 24(3), 395–420. <https://doi.org/10.22059/ACCTGREV.2017.227490.1007556>

Ariefianto, M. D. (2012). Ekonometrika esensi dan aplikasi dengan menggunakan EViews. Jakarta. *ERLANGGA*.

Authors, F. (2014). *Article information* :

<https://doi.org/http://dx.doi.org/10.1108/MRR-09-2015-0216>

Cannon, J. (2011). *Determinants of “Sticky Costs”: An Analysis of Cost Behavior using United States Air Transportation Industry Data*. 1–48.

Chen, C. X., & Lu, H. (2008).

Managerial_Empire_Building__Corporate_Governance_.

Chen, C. X., Lu, H., & Sougiannis, T. (2012). The Agency Problem, Corporate Governance, and the Asymmetrical Behavior of Selling, General, and Administrative Costs. *Contemporary Accounting Research*, 29(1), 252–282.

<https://doi.org/10.1111/j.1911-3846.2011.01094.x>

Dalla Via, N., & Perego, P. (2014). Sticky cost behaviour: Evidence from small and medium sized companies. *Accounting and*

Finance, 54(3), 753–778. <https://doi.org/10.1111/acfi.12020>

Daniel Baumgarten. (2012). The cost stickiness phenomenon : causes, characteristics, and implications for fundamental analysis and financial analysts' forecasts. *Cologne: Springer Gabler*.

Dierynck, B., Landsman, W. R., & Renders, A. (2012). Do managerial incentives drive cost behavior? Evidence about the role of the zero earnings benchmark for labor cost behavior in private Belgian firms. *Accounting Review*, 87(4), 1219–1246. <https://doi.org/10.2308/accr-50153>

Ekonomika, F., Bisnis, D., & Diponegoro, U. (2015). *Analisis Pengaruh Struktur Kepemilikan , Board Size , Leverage , Dan Growth Opportunity Terhadap*.

Fransiska, Y. (2014). Pengaruh Kepemilikan Institusional , Kepemilikan Manajerial , dan Kebijakan Dividen terhadap Kebijakan Hutang Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2014. *Journal Riset Mahasiswa*, 20, 1–15. Retrieved from <https://media.neliti.com>

Golden, J. (2015). *Acknowledgements : We thank workshop participants at the University of Memphis for their comments on the early draft of the manuscript . We thank Joseph Zhang and Kevin Kim for helpful comments and suggestions . 1–43.*

Hemati, M., & Javid, D. (2017). The Effects of the Earnings Management and Corporate Governance on Expense Stickiness. *International Journal of Accounting Research*, 05(02). <https://doi.org/10.4172/2472-114X.1000161>

Ibrahim, A. E. A. (2018). Board characteristics and asymmetric cost behavior: evidence from Egypt. *Accounting Research Journal*, 31(2), 301–322. <https://doi.org/10.1108/ARJ-11-2015-0148>

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>

Kim, J.-B., & Wang, K. (2014). Labor unemployment risk and sticky cost behavior. *2014 Canadian Academic Accounting Association Annual Conference*, (January).

Kwon, D. H. (2018). Stock option grants and cost behavior. *Journal of Applied Business Research*, 34(2), 265–276. <https://doi.org/10.19030/jabr.v34i2.10125>

Liang, S., Chen, D., & Hu, X. (2014). External auditor types and the cost stickiness of listed companies. *China Journal of Accounting Studies*, 2(4), 294–322. <https://doi.org/10.1080/21697213.2014.982004>

Namitha, C., & Shijin, S. (2016). Managerial discretion and agency cost in Indian market. *Advances in Accounting*, 35, 159–169. <https://doi.org/10.1016/j.adiac.2016.06.002>

Nelmida, & Siregar, S. O. . (2016). Pengaruh Perubahan Penjualan , Capital Intensity Ratio , Debt to Asset Ratio , dan Current Ratio terhadap Cost Stickiness dalam Perusahaan di Bursa Efek Indonesia. *Jurnal Ekonomi, Manajemen Dan Perbankan*, 2(1), 1–10.

Nur, Indriantoro, dan Bambang, S. (2013). *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*, BPFE, Yogyakarta.

Porporato, M., & Económicas, F. D. C. (2012). *Evidence of sticky costs in banks of Argentina , Brazil and Canada Eliana Werbin*. 5(4), 303–320.

Primanita Setyono, A. N. (2008). Analysis Of Selling, General And Administrative Cost Stickiness On Net Sales At Different Economic Condition. *Jurnal Dan Prosiding SNA - Simposium Nasional Akuntansi, 11*.

Rahmadani dan Yonesta, E. (2016). *Analisis Regresi Data Panel*.

Saputra, O. A., Mitra, S., Palembang, A., Studi, P., & Keperawatan, D. (2013). *2012 /2013 metode penelitian kuantitatif*.

Sugiyono. (2013). *metode penelitian kuantitatif, kualitatif dan R&D*, Alfabeta, Bandung.

Suryana. (2010). Metodologi Penelitian: Model Praktis Penelitian Kuantitatif dan Kualitatif. *Universitas Pendidikan Indonesia*, 1–58. <https://doi.org/10.1007/s13398-014-0173-7.2>

Warganegara, D. L., & Tamara, D. (2014). “The Impact of Cost Stickiness on the Profitability of Indonesian Firms.” *International Journal of Social, Behavioral, Educational, Economic, Business and Industrial Engineering*.

Winarno, W. W. (2015). *Analisis Ekonometrika dan Statistik dengan Eviews*. Yogyakarta. UPP STIM YKPN.

Yasukata, K. (2009). Are “Sticky Costs” the Result of Deliberate Decision of Managers? *Ssrn*. <https://doi.org/10.2139/ssrn.1444746>

