

REFERENCES

- Afiffah, Annida, Yunika Murdayanti, Unggul Purwohedhi, and Universitas Negeri Jakarta. 2018. "Fenomena Perilaku Sticky Cost." 18(1).
- Anderson, Mark C., Rajiv D. Banker, and Surya N. Janakiraman. 2003. "Are Selling, General, and Administrative Costs " Sticky "? Published by : Wiley on Behalf of Accounting Research Center, Booth School of Business, University of Chicago Stable URL : [Http://Www.Jstor.Org/Stable/3542244.](http://www.jstor.org/stable/3542244)" *Journal of Accounting Research* 41(1):47–63.
- Banker, Rajiv D., and Dmitri Byzalov. 2014. "Asymmetric Cost Behavior." *Journal of Management Accounting Research* 26(2):43–79.
- Banker, Rajiv D., and Lei Chen. 2006. "Predicting Earnings Using a Model Based on Cost Variability and Cost Stickiness." *Accounting Review* 81(2):285–307.
- Belina, Hambisa, Krishnamurthy Surysekar, and Miriam Weismann. 2019. "On the Medical Loss Ratio (MLR) and Sticky Selling General and Administrative Costs: Evidence from Health Insurers." *Journal of Accounting and Public Policy* 38(1):53–61.
- Chen, Clara Xiaoling, H. A. I. Lu, and Theodore Sougiannis. 2012. "The Agency Problem, Corporate Governance, and the Asymmetrical Behavior of Selling, General, and Administrative Costs*." *Contemporary Accounting Research* 29(1):252–82.
- Ciftci, Mustafa, and Taisier A. Zoubi. 2019. "The Magnitude of Sales Change and Asymmetric Cost Behavior." *Journal of Management Accounting Research* 31(3):65–81.
- Dierynck, Bart, Wayne R. Landsman, and Annelies Renders. 2012. "Do Managerial Incentives Drive Cost Behavior? Evidence about the Role of the Zero Earnings Benchmark for Labor Cost Behavior in Private Belgian Firms." *The Accounting Review* 87(4):1219–46.
- Evelyn. 2018. "Pengaruh Perubahan Penjualan, Asset Intensity, Profitability, Size, dan Leverage terhadap Cost Stickiness." 2(2):416–23.
- Garrison, Ray H., Noreen, Eric W., Brewer, Peter C. 2017. *Managerial Accounting*. Vol. 4.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate SPSS 25*. Semarang: Universitas Diponegoro.
- Guenther, Thomas W., Anja Riehl, and Richard Rößler. 2014. "Cost Stickiness: State of the Art of Research and Implications." *Journal of Management Control* 24(4):301–18.
- Haga, Jesper, Henrik Höglund, and Dennis Sundvik. 2019. "Cost Behavior around

- Corporate Tax Rate Cuts.” *Journal of International Accounting, Auditing and Taxation* 34:1–11.
- Hall, Curtis M. 2016. “Does Ownership Structure Affect Labor Decisions?” *The Accounting Review* 91(6):1671–96.
- Ibrahim, Awad Elsayed Awad, Hesham Ali, and Heba Aboelkheir. 2022. “Cost Stickiness: A Systematic Literature Review of 27 years of Research and a Future Research Agenda.” *Journal of International Accounting, Auditing and Taxation* 46:100439.
- Ibrahim, Awad Elsayed Awad, and Amr Nazieh Ezat. 2017. “Sticky Cost Behavior: Evidence from Egypt.” *Journal of Accounting in Emerging Economies* 7(1):16–34.
- Jensen, Michael C., and William H. Meckling. 1976. “Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure.” *Journal of Financial Economics* 3(4):305–60.
- Linder, Stefan, and Nicolai J. Foss. 2015. “Agency Theory.” Pp. 344–50 in, edited by J. D. B. T.-I. E. of the S. & B. S. (Second E. Wright. Oxford: Elsevier.
- Nelmida, and Stephen O. H. Siregar. 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* 2:1–10.
- Nugeraha, Anding, I. Gde Mandra, and I. Nyoman Nugraha Ardana Putra. 2016. “Analisis Perbandingan Kinerja Keuangan Sebelum Dan Sesudah Diberlakukannya Tax Amnesty Periode Pertama Pada Perusahaan Sub Sektor Property Dan Real Estate Yang Terdaftar Di Bei.” *Distribusi - Journal of Management and Business* 4(1):1–19.
- Ratnawati, Lea, and Yeterina Widi Nugrahanti. 2015. “Perilaku Sticky Cost Biaya Penjualan, Biaya Administrasi dan Umum serta Manufaktur.” *Jurnal Ekonomi Dan Bisnis XVIII*(2):65–80.
- Rouxelin, Florent, Wan Wongsunwai, and Nir Yehuda. 2018. “Aggregate Cost Stickiness in GAAP Financial Statements and Future Unemployment Rate.” *The Accounting Review* 93(3):299–325.
- Siahaan, Tika Delima, and Dwi Martani. 2016a. “Analisis Implementasi Tax Amnesty Pada Laporan Keuangan Perusahaan Publik 2016.” (11).
- Siahaan, Tika Delima, and Dwi Martani. 2016b. “Analisis Implementasi Tax Amnesty pada Laporan Keuangan Perusahaan Publik 2016.” (11).
- Siregar, Ali Akil Parlindungan, Noer Azam Achsani, and Hendro Sasongko. 2021. “Pengaruh Tax Amnesty Terhadap Profitabilitas Perusahaan Yang Terdaftar Di Bursa Efek Indonesia.” *Jurnal Aplikasi Bisnis Dan Manajemen* 7(1):86–97.

- Subramaniam, Chandra, and Marcia Weidenmier Watson. 2016. "Additional Evidence on the Sticky Behavior of Costs." Pp. 275–305 in *Advances in Management Accounting*. Vol. 26, *Advances in Management Accounting*. Emerald Group Publishing Limited.
- Tan, Yong. 2014. "3 - Corporate Governance in the Banking Sector." Pp. 39–64 in *Chandos Asian Studies Series*, edited by Y. B. T.-P. Tan Risk and Competition in the Chinese Banking Industry. Chandos Publishing.
- Wahyuningtyas, Yuniasih, and Yeterina Widi Nugrahanti. 2014. "Pengaruh Asset Intensity dan Employee Intensity terhadap Sticky Cost pada Viaya Penjualan," *Jurnal Ekonomi Dan Bisnis* 8(2):113–21.
- Weiss, D, and Dan Weiss. 2011. "Do Managers' Deliberate Decisions Induce Sticky Costs? By This Paper Was Partially Financed by the Henry Crown Institute of Business Research Do Managers ' Deliberate Decisions Induce Sticky Costs ?"
- Zulfiati, Lies, Rimi Gusliana, and Siti Nuridah. 2020. "Cost Stickiness : Behavior and Factors." *Advances in Economics, Business and Management Research* 127(Aicar 2019):143–45.

