

## DAFTAR PUSTAKA

- Anderson, MC., et al. (2006). Cost Behavior and Fundamental Analysis of SG&A Cost. *AAA 2007 Management Accounting Section (MAS) Meeting Paper*.
- Anderson, M. C., Banker, R. D., & Janakiraman, S. N. (2003). Are Selling , General, and Administrative Costs “ Sticky”? *Journal of Accounting Research*, 41(972), 47–63.
- Aninda, A., Murdayanti, Y., & Purwohedi, U. (2018). Fenomena Perilaku Sticky Cost. *Ejournal Ukrida*, 18(1), 141–152.
- Apriliawati, R., & Nugrahanti, Y. W. (2015). Perilaku Sticky Cost Pada Biaya Penjualan, Administrasi Dan Umum (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2009-2012). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 5(2), 168–180. <https://doi.org/http://dx.doi.org/10.12928/optimum.v5i2.7866>
- Argilés-Bosch, J. M., García-Blandón, J., Ravenda, D., Valencia-Silva, M. M., & Somoza, A. D. (2017). The influence of the trade-off between profitability and future increases in sales on cost stickiness. *Estudios de Economía*, 44(1), 81–104.
- Brigham, E. F., & Houston, J. F. (2010). *Dasar-Dasar Manajemen Keuangan* (11th ed.). Salemba Empat.
- Cheng, S., Jiang, W., & Zeng, Y. (2016). Does access to capital affect cost stickiness? Evidence from China\*. *Asia-Pacific Journal of Accounting and Economics*, 25. <https://doi.org/10.1080/16081625.2016.1253483>
- CNBC. (2019, November 15). *Anjlok Hampir 20%, Indeks Sektor Konsumer Belum Juga Bangkit*. <https://www.cnbcindonesia.com/market/20191115140836-17-115584/anjlok-hampir-20-indeks-sektor-konsumer-belum-juga-bangkit>. Diakses pada 15 Maret 2020.
- CNBC Indonesia. (2019). *Kurang Kinclong, Ini Penyebab Laba Unilever Turun Q1-2019*. <https://www.cnbcindonesia.com/market/20190426140740-17-69108/kurang-kinclong-ini-penyebab-laba-unilever-turun-q1-2019>. Diakses

pada 15 Maret 2020.

- Eltivia, N., Ekasari, K., & Wahyuni, H. (2019). *How Adjustment Cost Relate with Stickiness Cost?* 9(3), 319–326. <https://doi.org/10.22219/jrak.v9i3.64>
- Evelyn. (2018). Pengaruh Perubahan Penjualan, Asset Intensity, Profitability, Size, Dan Leverage Terhadap Cost Stickiness. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 2(2), 416–423.
- Ghozali, I. (2005). *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21* (7th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika Teori, Konsep dan Aplikasi dengan Eviews 10*. Badan Penerbit Universitas Diponegoro.
- Gray, W. R. (2008). *Asset Intensity and the Cross Section of Stock Returns*. <https://www.gurufocus.com/news/28050/assetintensity-and-the-crosssection-of-stock-returns>
- Homburg, C., & Nasev, J. (2008). How Timely are Earnings When Costs are Sticky? Implications for the Link between Conditional Conservatism and Cost Stickiness. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1270735>
- Horngren, C. T., Sundem, G. L., Burgstahler, D., & Schatzberg, J. (2018). *Pengantar Akuntansi Manajemen*. Penerbit Erlangga.
- Iqbal, M. (2015). *Pengolahan Data dengan Regresi Linear Berganda (Dengan SPSS)*. STIE Perbanas Jakarta.
- Jazuli M Asrin, Maksum Azhar, E. S. R. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Cost Stickiness Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018. *Jurnal Sains Sosio Huaniora*, 4, 205–222.
- Jensen., M., C., & Mecking, W. (1976). “Theory of the firm: Managerial behavior, agency costs and ownership structure.” *Journal of Financial Economics*, 3(4), 305–360.
- Kam, V. (1990). *Accounting Theory* (2nd ed.). John Wiley & Sons.

- Kartikasari, R., Suzan, L., & Muslih, M. (2015). Perilaku Sticky Cost Terhadap Biaya Tenaga Kerja Dan Beban Usaha Pada Aktivitas Penjualan. *Jurnal Ekonomi Dan Bisnis*, 18(2), 65–80.
- Kasmir. (2016). *Pengantar Manajemen Keuangan* (2nd ed.). Kencana Prenada Media Grup.
- Linggardjaja, I. K. (2020). Faktor-Faktor Yang Mempengaruhi Cost Stickiness : Suatu Kajian Pustaka. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 4(1), 52–65.
- Liputan6.com. (2019). *Pertumbuhan Ekonomi Indonesia Melambat, Ini Buktinya*. <https://www.liputan6.com/bisnis/read/4018038/pertumbuhan-ekonomi-indonesia-melambat-ini-buktinya>. Diakses pada 15 Maret 2020.
- Magheed, B. A. (2016). The Determines of the Sticky Cost Behavior in the Jordanian Industrial Companies Listed in Amman Stock Market. *Journal of Accounting, Business & Management*, 23(1), 64–81.
- Makni Fourati, Y., Chakroun Ghorbel, R., & Jarboui, A. (2020). Sticky cost behavior and its implication on accounting conservatism: a cross-country study. *Journal of Financial Reporting and Accounting*, 18(1), 169–197. <https://doi.org/10.1108/JFRA-08-2018-0071>
- Malcolm. (1991). *Overhead control implications of activity costing*. *Accounting Horizons* (5).
- Mo, K., Park, K. J., & Kim, Y. (2018). CEO Pension and Selling, General and Administrative Cost Stickiness. *International Journal of Entrepreneurship*, 22(4).
- Nelmida, & Siregar, S. O. H. (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.
- Novianti, A., & Setyono, P. (2008). Analysis Of Selling, General And Administrative Cost Stickiness On Net Sales At Different Economic Condition (Empirical Study Of Manufacturing Company Listed In The Indonesia Stock Exchange). *Simposium Nasional Akuntansi*. <https://jurnallengkap.blogspot.com/2014/11/analysis-of-selling-general-and.html>
- Porporato, M., & Werbin, E. M. (2012). Active Cost Management in Banks:

Evidence of Sticky Costs in Argentina, Brazil and Canada. *SSRN Electronic Journal*, 5000, 1–24.

Ratnawati, L., & Nugrahanti, Y. W. (2016). Perilaku Sticky Cost Biaya Penjualan, Biaya Administrasi dan Umum Serta Harga Pokok Penjualan Pada Perusahaan Manufaktur. *Jurnal Ekonomi Dan Bisnis*, 18(2), 65.

Ray H. Garrison, Eric W. Noreen, & Peter C. Brewer. (2008). *Akuntansi Manajerial* (1st ed.). Salemba Empat.

Robert E. Lucas, J. (1967). Adjustment Costs and the Theory of Supply. *The Journal of Political Economy*, 75(4), 321–334.

Sartono, A. (2001). *Manajemen Keuangan Teori dan Aplikasi* (4th ed.). BPFE-Yogyakarta.

Sidabutar, D., Harahap, K., & Nasution. (2018). Pengaruh Size, Free Cash Flow, Discretionary Expense Ratio, ROA, Tobins Q, Leverage Ratio, Terhadap Sticky Cost Behaviour Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2013-2015. *Jurnal Akuntansi, Keuangan & Perpajakan Indonesia (JAKPI)*, 6(1), 13–26.

Soenjoto, E. A., & Alfiandri, A. (2019). The Asymmetrical Cost Behavior: Cost Stickiness in Indonesian Listed Manufacturing Companies. *International Journal of Accounting and Taxation*, 7(1), 26–34.

Sudana, I. M. (2009). *Manajemen Keuangan Teori dan Praktik*. Airlangga University Press.

Suwardjono. (2016). *Teori Akuntansi Perencanaan Pelaporan Keuangan* (3rd ed.). BPFE-Yogyakarta.

Tiono, I., & Fanani, Z. (2017). Dampak Keputusan Manajer Terhadap Biaya Sticky. *Universitas Airlangga*, 2, 45–58.

Venieris, G., Naoum, V. C., & Vlismas, O. (2015). Organisation capital and sticky behaviour of selling, general and administrative expenses. *Management Accounting Research*, 26(2014), 54–82.

Vonna, S. R., & Daud, R. M. (2016). Analisis Perilaku Sticky Cost pada Biaya Produksi dan Non-produksi (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2011-2014). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 1(1), 120–132.

- Wahyuni, S., & Khoirudin, R. (2020). *Pengantar Manajemen Aset*. CV. Nas Media Pustaka.
- Wahyuningtyas, Y., & Nugrahanti, Y. W. (2014). *Pengaruh Asset Intensity Dan Employee Intensity Terhadap Sticky Cost Pada Biaya Penjualan* ,. 8(2), 113–121.
- Warganegara, D. L., & Tamara, D. (2014). The Impacts of Cost Stickiness on the Profitability of Indonesian Firms. *International Journal of Social, Behavioral, Educational, Economic, Business and Industrial Engineering*, 8(11), 3606–3609.
- 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>
- Yunaz, F., & Sasongko, C. (2017). Analysis of behavior and determinants of cost stickiness in manufacturing companies in Indonesia. *Competition and Cooperation in Economics and Business*, 9–17.
- Zhang, Y., & Keusch, T. (2016). The Stickiness of SG & A Costs, Agency Problems and Competition Intensity. *Accounting, Auditing & Control Journal of Erasmus University Rotterdam*.