

References

- Amelia, Y. (2014). Framing-Effect as a Determinant Escalation Manager Commitment of Investment Decision: Impact of Educational Background and Non Accounting and Accounting. *Jurnal Ilmiah Gema Ekonomi*, 4(2), 467-480.
- Chairunisaa, A. (2013). *Three Factor Experiments with Repeated Measurement*. Yogyakarta: Fakultas Matematika dan Ilmu Pengetahuan Alam Universitas Negeri Yogyakarta.
- Cherry, K. (2019, May 9). *Within-Subject Design Experiments*. Retrieved from Verywell Mind: <https://www.verywellmind.com/what-is-a-within-subjects-design-2796014>
- Cohen, B. (2008). Explaining Psychological Statistics. *New York University*, 3(22), 688-744.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods*. New York: McGraw-Hill/Irwin.
- Delacour, H., & Liarte, S. (2012). The Red Queen Effect: Principle, synthesis and implications for strategy. *M@n@gement*, 15(3), 313-331.
- Desai, M. S., & Chulkov, D. V. (2009). Escalation Of Commitment In MIS Projects: A Meta-Analysis. *International Journal of Management & Information Systems*, 13, 2.
- Dewanti, R. (2010). *Pengaruh Negative Framing dan Job Rotation pada Kondisi Adverse Selection terhadap Pengambilan Keputusan Eskalasi Komitmen*. Semarang: Universitas Diponegoro.
- Drummond, H. (2014). Escalation of Commitment: When to Stay The Course? *The Academy of Management Perspectives*, 28(4), 430–446.
- Fatmawati, D., Mustikarini, A., & Fransiska, I. P. (2018). Does Accounting Education Affect Professional Skepticism and Audit Judgment? *Jurnal Pengurusan*, 52, 221–233.
- Febriani, I., Nugraha, H. S., & Saryadi. (n.d.). Analisis Faktor-faktor yang Memengaruhi Peringkat Obligasi pada Lembaga Keuangan Bank yang Terdaftar di Bursa Efek Indonesia. *Universitas Diponegoro*.
- Feldman, G., & Wong, K. F. (2018). When Action-Inaction Framing Leads to Higher Escalation of Commitment: A New Inaction-Effect Perspective on the Sunk-Cost Fallacy. *Association for Psychological Science*, 29(4), 537–548.

- Fennema, M. G., & Perkins, J. D. (2007). Mental Budgeting Versus Marginal Decision Making: Training, Experience and Justification Effects on Decisions Involving Sunk Costs. *Journal of Behavioral Decision Making*, 21, 225–239.
- Field, A. (2016). *Discovering Statistics Using IBM SPSS Statistics*. London: SAGE Publications Ltd.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Heath, C. (1995). Escalation and De-escalation of Commitment in Response to Sunk Costs: The Role of Budgeting in Mental Accounting. *Organizational Behavior and Human Decision Processes*, 62(1), 38-54.
- Ivan, I. (2016). The importance of professional judgement applied in the context of the International Financial Reporting Standards. *The Audit Financiar journal, Chamber of Financial Auditors of Romania*, 14(142), 1127.
- Juliusson, E. A. (2003). Effects of gain and loss frame on escalation. *Göteborg Psychological Reports*, 33(4).
- Kotler, P., & Keller, K. L. (2016). *Marketing Management 15e Global Edition*. 204: Pearson Education Limited.
- Lane, D. M., Scott, D., Hebl, M., Guerra, R., Osherson, D., & Zimmer, H. (n.d.). *Online Statistics Education: An Interactive Multimedia Course of Study*. Retrieved from National Science Foundation's Division of Undergraduate Education: http://onlinestatbook.com/2/research_design/designs.html
- Mohajan, H. K. (2017). Two Criteria for Good Measurements in Research: Validity and Reliability. *Annals of Spiru Haret University*, 17(3), 58-82.
- Nelson, D. J., & McKenzie, C. R. (2009). Confirmation Bias. *The Encyclopedia of Medical Decision Making*, 167-171.
- Ohlund, B., & Yu, C.-h. (n.d.). *Threats to validity of Research Design*. Retrieved from PDX: <https://web.pdx.edu/~stipakb/download/PA555/ResearchDesign.html>
- Posen, H. E., Leiblein, M. J., & Chen, J. S. (2016). A Behavioral Theory of Real Options. *ACAD MANAGE PROC*.
- Rice, M. T. (2010). *Escalation of commitment behaviour: a critical, prescriptive historiography*. Conventry: Conventry University.
- Robbins, S. P., & Judge, T. A. (2013). *Organizational Behavior*. New York: Prentince Hall.

- Roth, S., Robbert, T., & Straus, L. (2014). On the sunk-cost effect in economic decision-making: a meta-analytic review. *Business Research*, 8, 99–138.
- Sari, N. K., & Wirakusuma, M. G. (2016). Pengaruh Adverse Selection dan Negative Framing pada Kecenderungan Eskalasi Komitmen. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 5(3), 573-600.
- Schick, A. (2007). Performance Budgeting and Accrual Budgeting: Decision Rules or Analytic Tools? *OECD Journal on Budgeting*, 7, 2.
- Sharp, J. D., & Salter, S. B. (1997). Project Escalation and Sunk Costs: A Test of the International Generalizability of Agency and Prospect Theories. *Journal of International Business Studies*, 28(1), 101-121.
- Singarumbun, M., & Effendi, S. (1989). *Metode Penelitian Survai*. LPES.
- Şişmanoğlu, E., & Arıkoğlu, D. (2018). The Factors Affecting Using Professional Judgment in Independent Auditing: Evidences from Turkey. *Contemporary Research in Economics and Social Sciences*, 2(1), 141-188.
- Staw, B. M., & Hoang, H. (1995). Sunk Costs in the NBA: Why Draft Order Affects Playing Time and Survival in Professional Basketball. *Administrative Science Quarterly*, 40, 474-494.
- Stross, R. (2012, December 8). *Billion-Dollar Flop: Air Force Stumbles on Software Plan*. Retrieved from The New York Times:
<https://www.nytimes.com/2012/12/09/technology/air-force-stumbles-over-software-modernization-project.html>
- Tversky, A., & D, K. (1981). The Framing of Decisions and the Psychology of Choice. *Science*, 211(30), 453-458.
- Wells, P., Gerbic, P., Kranenburg, I., & Bygrave, J. (2009). Professional Skills and Capabilities of Accounting Graduates: The New Zealand Expectation Gap? *Accounting Education*, 18(4).
- Werf, S. A. (2013). *The influence of loss aversion on escalating commitment and dividend payout policies*. Netherlands: Open Universiteit the Netherlands.