



Does Honesty Impact the Budgeting Process? A Bibliometric Analysis

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Abstract

Budgeting plays an important role in an organization, both in terms of planning, controlling and decision making. In addition, the budget is also to improve coordination and communication between superiors and subordinates. Because of the involvement of managers in the budgeting process, honesty becomes a very important trait for every manager to have so that the budget is presented factually. This research seeks to map the evolution of scholarly research around the impact of honesty on the budgeting process using the bibliometric analysis method. This research analyzed articles published between 1991 and 2024 in Scopus-indexed journals. Data was extracted from the Scopus database and citation counts were calculated using Publish or Perish. Microsoft Excel was used for data processing, and Vos Viewers visualized the results. The objectives were to identify trends, citation patterns, leading authors, and explore the future of honesty and budgeting in the field. This research can help practitioners and academics in mapping related topics in future research.

INTRODUCTION

Budgeting is an important financial planning process for organizations or companies to achieve goals and ensure business continuity. However, in the process, problems often occur such as fraud and dishonesty in budget reporting (Agustina et al., 2023; BR, & Khoirunisa, 2021). The problem of fraud and dishonesty in budget reporting can cause financial losses for organizations or companies. Therefore, A thorough understanding of the factors that can influence honesty in budget reporting is essential to ensure reliable and trustworthy financial information (Martin et al., 2020).

Several studies have been conducted to identify factors that influence honesty in budget reporting, including factors such as superior authority, lack of transparency, information system, shared interest, peer, and mood (Altenburger, 2021; Mareta et al., 2021; Abdel-Rahim et al., 2018; Brunner & Ostermaier, 2017). Research in the field of budgeting shows that subordinates can show significant levels of honesty in budget reporting, even though there are financial incentives to be dishonest (Church et al., 2012). The reason that shared interest can be a factor that influences honesty in budget reporting is because according to research, managers are more honest in budget reporting when the financial benefits generated from budget slack are shared with others (Church et al., 2012). In addition, mood is also said to be one of the factors that influences budget reporting. A laboratory experiment showed that managers in a positive mood reported their budgets more honestly than managers in a negative mood (Lassen & Alt, 2005). To be more precise, Honesty or honesty in budget implementation can affect budgetary slack, which is the difference between the planned budget and the actual budget (Sukmasari et al., 2023). Several other aspects of budget

implementation, such as coworkers, lack of transparency, and budget pressure can also affect budgetary slack (Klatte et al., 2012; Br et al., 2023).

Colleagues can play a significant role in causing budgetary slack. Honest colleagues can influence other colleagues to behave honestly so that there is no collusion to increase or decrease the budget (Brunner & Ostermaier, 2017; Br & Adi, 2020, Rahmawati, 2019). Furthermore, this gap can occur when transparency is not applied in budget reporting. Transparency can help reduce budgetary slack by allowing other parties to check and validate budget reports (Daumosier et al., 2018). Budget pressure is pressure from superiors to subordinates to implement the budget properly and achieve budget targets (Br et al., 2023). Budget pressure can trigger budgetary slack because subordinates feel forced to report unrealistic budgets. Based on the description above, it is important to understand how these factors can be applied in budgeting practices.

Factors that influence honesty in budgeting such as superior authority, shared interest, mood, colleagues, transparency, and budget pressure need to be considered. Because honesty and integrity are important attributes that individuals should have in the budgeting process (Rankin et al., 2008). Without honesty, problems such as budgetary slack, inaccurate budget reports, and unethical practices can hinder a company's success (Douthit, & Stevens, 2015). By considering these factors, it is hoped that it can prevent and reduce the possibility of budgetary slack and ensure the success of an organization or company.

The honesty of a budget manager is very important because honest behavior influences the preparation and implementation of the budget. The ethical behavior of honesty of a budget manager is a basic condition for how employees act ethically, make decisions and the moral principles they have become a guide for employees in acting and become a benchmark for assessing the good or bad of an action so that it can demand openness and truth in honesty (Simatupang, 2021). Rahmawati (2019) stated that to prevent budgetary slack, honesty was employed as an informal control mechanism. This approach leverages the ethical principle of honesty to ensure transparency and accuracy in setting budget targets. Honest colleagues in determining budget targets will influence other colleagues to act honestly so that they can reduce the potential for budgetary slack. The same thing was conveyed by Della Valle and Ploner (2017) where individuals have the choice to behave honestly, but individuals can also behave dishonestly due to opportunities or decisions of other individuals' behavior. For this reason, greater budgetary slack occurs due to the influence of dishonest colleagues than honest colleagues under conditions of information asymmetry.

A bibliometric approach is employed in this study to systematically examine the existing literature on honesty and budgeting. This quantitative methodology offers measurable and objective benefits, such as eliminating subjective biases and validating existing knowledge from experts (Fauzan & Jahja, 2021). By mapping the landscape of research on honesty in budgeting, this study aims to provide a clear direction for future investigations in this field. Furthermore, this bibliometric analysis allows for a comprehensive examination of the literature related to honesty and budgeting. It enables researchers to track changes in research trends over time, Identify the most frequently cited sources, authors, and research topics, and uncover emerging trends in the field.

This study seeks to answer both questions: First, what are the prevailing themes and research foci within the field of honesty and budgeting? Are there any recent shifts or emerging trends in literature? How are publications on honesty and budgeting cited by other researchers? Second, based on the analysis of the existing literature, what are the promising areas for future research on honesty and budgeting? What gaps or unanswered questions remain? By answering these questions, this study provides valuable insights into the current state of research on honesty and budgeting, identifies key areas for further exploration, and contributes to the ongoing development of this important field of study.

METHODS

Bibliometric analysis is a powerful tool for unraveling the intricate patterns and trends within a specific research domain (Fauzan & Jahja, 2021). By applying mathematical and statistical methods to various forms of written communication, bibliometrics provides valuable insights into publication patterns, author contributions, and the overall intellectual landscape (Fauzan, Ibrahim & Jahja, 2022; Hall, 2011). In the context of this study, we employed bibliometric techniques to investigate the evolution of research on honesty in budgeting. By systematically analyzing a dataset of 42 documents published between 1991 and 2024, we aimed to identify key trends, influential authors, and the most frequently cited works. Data retrieval and analysis were conducted using the Scopus database, a comprehensive source of scholarly literature. The search query "Honesty on Budgeting" yielded a relevant set of documents, which were then exported in CSV and RIS formats for further processing using Vos Viewer to visualize the relationships between authors, institutions, and documents, revealing collaboration networks and intellectual communities. Harzing's Publish or Perish software was employed to calculate citation metrics, providing a quantitative measure of the impact and influence of individual authors and publications. By combining these analytical approaches, we were able to track the development of research on honesty in budgeting over time, identify emerging trends, and assess the contributions of key scholars in the field.

RESULTS AND DISCUSSION

Publication Trends

Table 1. Publication and Citation Trends

Year	Publication	% Publication	Citation	% Citation	TC/TP
1991	1	2,4%	2	0,3%	2,0
2004	1	2,4%	0	0,0%	0,0
2005	1	2,4%	0	0,0%	0,0
2006	2	4,8%	177	25,6%	88,5
2007	1	2,4%	3	0,4%	3,0
2008	1	2,4%	128	18,5%	128,0
2010	2	4,8%	50	7,2%	25,0
2011	2	4,8%	44	6,4%	22,0
2013	1	2,4%	6	0,9%	6,0
2014	1	2,4%	10	1,4%	10,0
2015	2	4,8%	71	10,3%	35,5
2016	1	2,4%	16	2,3%	16,0
2017	4	9,5%	24	3,5%	6,0
2018	2	4,8%	47	6,8%	23,5
2019	6	14,3%	50	7,2%	8,3
2020	2	4,8%	23	3,3%	11,5
2021	3	7,1%	33	4,8%	11,0
2022	1	2,4%	0	0,0%	0,0
2023	5	11,9%	6	0,9%	1,2
2024	3	7,1%	1	0,1%	0,3
Total	42	100,0%	691	100,0%	16,5

To provide a comprehensive overview of the research landscape on honesty and budgeting, we undertook a detailed analysis of academic publications spanning the years 1991 to 2024. Our investigation delved into various dimensions, including publication frequency over time, the types of publications (e.g., articles, books, conference papers), the primary sources where these

publications were disseminated, the languages used, the specific subject areas addressed, the geographical distribution of research activity, and the affiliations of the researchers involved.

A key focus of our analysis was the evolution of publications over time. We examined the total number of publications produced each year and calculated the average number of citations received per publication. This data allowed us to identify trends in research activity and assess the impact of studies in this field. Additionally, we employed network visualization techniques to gain insights into the geographic distribution of research and the affiliations of researchers.

Table 1 provides a summary of the trends in publications about honesty and budgeting between 1991 and 2024. While we observed a steady stream of publications during this period, the overall trend indicates that the rate of publication has not experienced a significant acceleration. This suggests that the field may have reached a plateau in terms of research output or that new research directions are emerging."

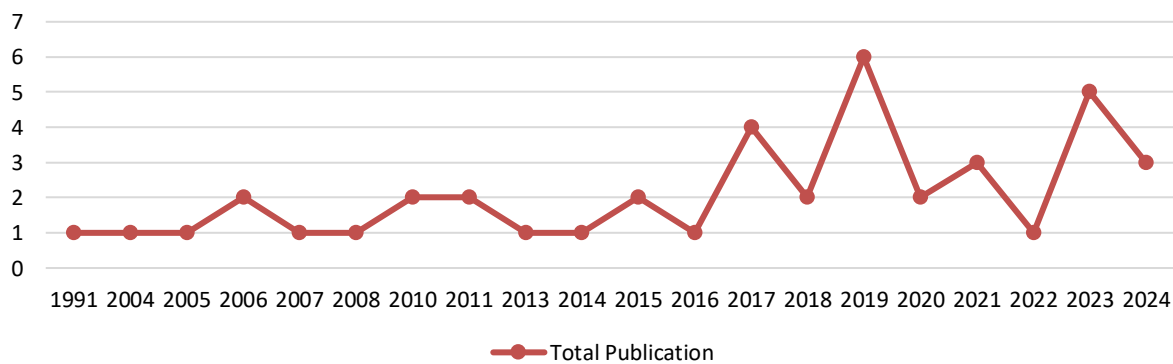


Figure 1. Publication Trend

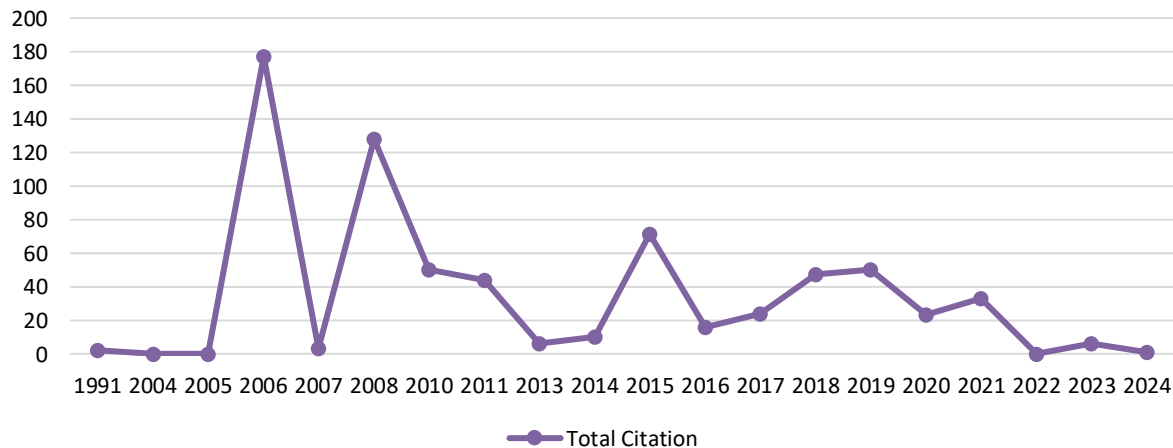


Figure 2. Citation Trend

Based on both publication and citation trends, the research on honesty and budgeting has experienced significant fluctuations over the past few decades. Initially, the number of publications remained relatively stable, followed by a sharp increase around 2006. This surge coincided with a rise in citations, indicating growing interest and impact in the field. However, the number of publications and citations has subsequently fluctuated, suggesting varying levels of research activity and influence.

While the field has shown promising growth, recent trends may indicate potential saturation or a shift in focus. The stabilization of publications and a slight decline in citations could suggest that researchers are exploring new avenues or that the field has reached a plateau. To gain a more comprehensive understanding of the research landscape, further analysis is needed, such as examining publication types, geographic distribution, and citation patterns.

Table 2. Document Type

Document Type	Frequency	Percentage
Article	34	81,0%
Book chapter	4	9,5%
Conference paper	3	7,1%
Review	1	2,4%
Total	42	100%

Based on table 2, data reveals a clear dominance of articles in the research on honesty and budgeting, accounting for 81% of the total publications. Peer-reviewed journal articles serve as the primary vehicle for communicating research outcomes in this domain. Furthermore, Book chapters and conference papers constitute a smaller but significant portion of the publication landscape. These formats may be used to present preliminary findings, explore niche topics, or provide broader overviews of the field. On the other hand, Reviews, while relatively rare, play a crucial role in synthesizing existing research and identifying emerging trends. They can be valuable resources for researchers seeking to understand the state of the field and identify potential gaps in knowledge. Overall, the prevalence of articles suggests a strong emphasis on rigorous peer review and scholarly validation in this research area. The presence of book chapters and conference papers indicates a diversity of publication outlets and a willingness to explore different formats to reach a wider audience.

Table 3. Language

Country	Frequency	Percentage
English	40	95,2%
French	1	2,4%
German	1	2,4%
Total	42	100,0%

Based on table 3, The data reveals a strong dominance of English-language publications in the research on honesty and budgeting, accounting for 95.2% of the total. This suggests that most of the research in this field is conducted and disseminated in English-speaking countries. French and German publications constitute a small minority, each representing 2.4% of the total. While these languages may have a limited presence in this research area, they could indicate the contributions of researchers from French- and German-speaking countries.

The predominance of English-language publications may reflect several factors. First, English is widely spoken and understood internationally, making it a suitable language for disseminating research findings to a broad audience. Second, English-speaking countries often have well-established research institutions and academic journals that facilitate the publication of research. Additionally, investigating the availability of publication outlets in different languages can help identify potential barriers for researchers publishing in languages other than English.

Based on table 4, The data reveals a clear dominance of Business, Management, and Accounting as the primary subject area in the research on honesty and budgeting, accounting for nearly half

(47.44%) of the total publications. This suggests that most of the research in this field is focused on understanding the implications of honesty and budgeting within business contexts. Furthermore, Economics, Econometrics, and Finance, as well as Decision Sciences, represent the next most frequent subject areas, each contributing 15.38% to the total. This indicates a significant interest in exploring the economic and decision-making aspects of honesty and budgeting.

Table 4. Subject Area

Subject Area	Frequency	Percentage
Business, Management and Accounting	37	47,44%
Economics, Econometrics and Finance	12	15,38%
Decision Sciences	12	15,38%
Social Sciences	11	14,10%
Medicine	1	1,28%
Mathematics	1	1,28%
Materials Science	1	1,28%
Engineering	1	1,28%
Computer Science	1	1,28%
Chemical Engineering	1	1,28%
Total	78	100%

Next is Social Sciences, while less prevalent, still constitute a notable portion of the research (14.10%). This suggests that researchers are interested in understanding the social and psychological factors that influence honest behavior and budgeting decisions. On the other hand, A variety of other subject areas, including Medicine, Mathematics, Materials Science, Engineering, Computer Science, and Chemical Engineering, are represented in the data, each accounting for 1.28% of the total. While these contributions are relatively small, they highlight the interdisciplinary nature of research on honesty and budgeting and suggest potential connections to other fields. Overall, the data suggests a strong focus on the business and economic implications of honesty and budgeting. However, the presence of research in other subject areas indicates a broader interest in understanding the diverse factors that influence these behaviors.

Table 5. Top Source (Journal)

Top Source (Journal)	Frequency	Percentage
Journal Of Management Accounting Research	6	24,0%
Accounting Organizations and Society	6	24,0%
Advances In Management Accounting	4	16,0%
Contemporary Accounting Research	3	12,0%
Management Accounting Research	2	8,0%
Behavioral Research in Accounting	2	8,0%
Accounting Review	2	8,0%
Total	25	100%

Based on table 5, The data reveals a relatively diverse landscape of top source journals (only more than 1 article) in the research on honesty and budgeting. While the Journal of Management Accounting Research and Accounting Organizations and Society emerge as the most frequent sources, accounting for 14.3% of publications each, the remaining journals contribute more evenly to the total. This suggests that the field is not dominated by a single dominant journal, but rather draws from a variety of reputable outlets. The presence of multiple top source journals indicates a

healthy and competitive research environment. It also suggests that researchers have a range of options for disseminating their findings, potentially leading to greater diversity and innovation in the field.

Table 6. Country

Country	Frequency	Percentage
United States	22	38,6%
Germany	8	14,0%
Netherlands	5	8,8%
Undefined	4	7,0%
Indonesia	3	5,3%
Canada	3	5,3%
United Kingdom	2	3,5%
Belgium	2	3,5%
Austria	2	3,5%
Ukraine	1	1,8%
Russian Federation	1	1,8%
Norway	1	1,8%
Kenya	1	1,8%
Japan	1	1,8%
France	1	1,8%
Total	57	100%

Based on table 6, The data reveals a clear dominance of the United States in the research on honesty and budgeting, accounting for nearly 39% of the total publications. Furthermore, Germany and the Netherlands follow as the next most frequent countries of origin, contributing 14% and 8.8% respectively. On the other hands, a variety of other countries, including Indonesia, Canada, the United Kingdom, Belgium, Austria, etc., are represented in the data, each contributing less than 5% of the total. This suggests a diverse geographic spread of research activity, although the United States remains the dominant country.

Table 7. Top Keyword

Top Keyword	Frequency	Percentage
Honesty	23	25,3%
Participative Budgeting	10	11,0%
Budgeting	10	11,0%
Budgetary Slack	8	8,8%
Experiment	6	6,6%
Slack	5	5,5%
Reporting	4	4,4%
Managerial Reporting	4	4,4%
Capital Budgeting	4	4,4%
Social Norms	3	3,3%
Participatory Budgeting	3	3,3%
Impression Management	3	3,3%

Peer Influence	2	2,2%
Information Systems	2	2,2%
Fairness	2	2,2%
Experimental Economics	2	2,2%
Total	91	100,0%

Based on table 7, The data reveals a clear focus on the concepts of honesty and budgeting in the research on this topic. These keywords appear most frequently, suggesting that they are central themes explored by researchers. Additionally, terms related to budgeting, such as participative budgeting, budgetary slack, and capital budgeting, indicate a strong emphasis on the financial and managerial aspects of the research. Other keywords, such as experiment, reporting, and social norms, suggest a focus on methodological approaches and the broader social context of honesty and budgeting.

Keywords for Future Research Opportunities

The burgeoning field of research on honesty and budgeting has witnessed a substantial surge in scholarly attention over the past several decades. Researchers from diverse disciplines have delved into this multifaceted topic, examining the intricate interplay between honesty and financial decision-making. A central theme emerging from this body of literature is the paramount importance of honesty in effective budgeting. Individuals with a strong sense of honesty are more likely to adopt responsible financial habits, such as creating and adhering to budgets, avoiding excessive debt, and making informed investment choices.

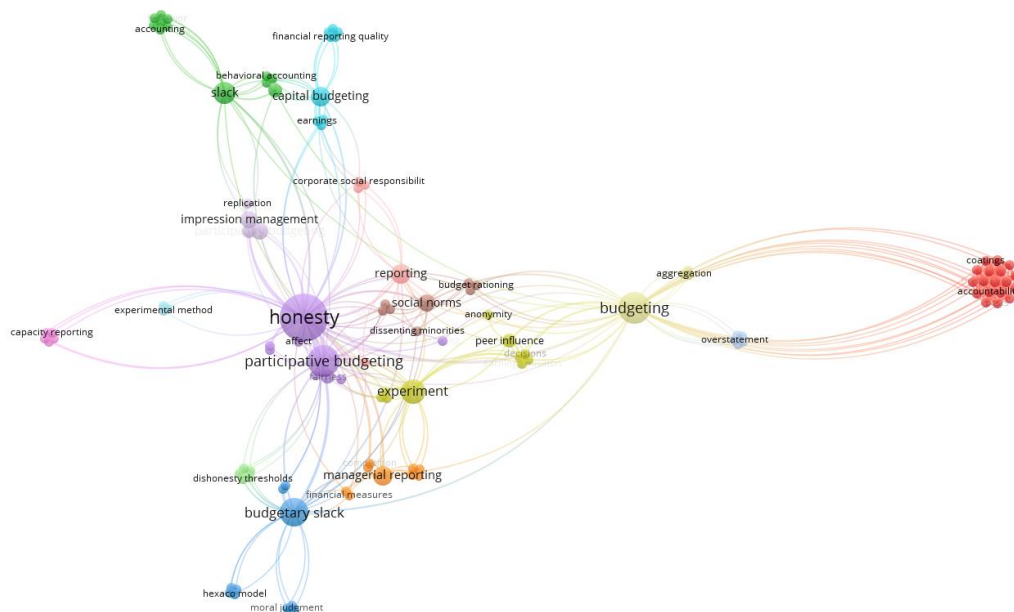


Figure 3. Author Keyword Analysis Using VosViewer

Furthermore, the research has underscored the significant influence of social norms on budgeting behavior. People's beliefs about what constitutes acceptable or unacceptable financial conduct can exert a powerful impact on their decision-making processes. For instance, individuals may be more inclined to engage in dishonest financial practices if they perceive such behaviors as being socially acceptable or tolerated within their peer group. Another key area of investigation has

been the comparative effectiveness of different budgeting methods. Researchers have explored a variety of approaches, including traditional budgeting techniques, zero-based budgeting, and envelope budgeting. The findings suggest that the effectiveness of these methods can vary depending on individual preferences, financial circumstances, and psychological factors.

Future research can explore more about Budget Control, Managerial Reporting, Categorization, Capital budgeting, dishonesty Threshold, Honesty Reminders, Trust, Moral Justification, etc. By identifying central nodes, clusters, and peripheral nodes, we can gain a deeper understanding of the research landscape, identify potential opportunities for collaboration and knowledge exchange, and assess the overall health and vitality of the research community. In conclusion, the research on honesty and budgeting has provided valuable insights into the factors that shape financial decision-making. By understanding the role of honesty, social norms, and budgeting methods, policymakers, educators, and financial professionals can develop strategies to promote responsible financial behavior and enhance individuals' overall financial well-being.

CONCLUSIONS

The research on honesty and budgeting has provided valuable insights into the factors that influence financial decision-making. Key findings include the importance of honesty in effective budgeting, the impact of social norms on budgeting behavior, and the varying effectiveness of different budgeting methods. Furthermore, research on honesty and budgeting can inform the development of effective policies and interventions to promote responsible financial behavior. For example, governments can use research findings to design educational programs that teach individuals about financial literacy and the importance of honesty in budgeting. Additionally, policymakers can implement regulations and incentives that encourage businesses to adopt ethical financial practices. In conclusion, research on honesty and budgeting has the potential to make a significant positive impact on individuals, organizations, and society. By understanding the factors that influence financial decision-making and promoting honest and responsible budgeting practices, we can create a more financially secure and equitable future.

Based on these findings, we suggest several recommendations. First, promote honesty and integrity. Educational initiatives and training programs should be developed to foster ethical behavior and promote a culture of honesty within organizations and among individuals. This can be achieved through workshops and courses that emphasize the importance of honesty in financial decision-making and provide practical tools for ethical budgeting. Second, consider the influence of social norms. When designing budgeting interventions, it is imperative to carefully consider the prevailing social norms and how they may impact individuals' financial decision-making. To design effective and well-received interventions, policymakers and practitioners must have a deep understanding of the cultural and social contexts in which individuals live. Third, recognizing that individuals and groups have diverse needs and preferences, it is essential to customize budgeting methods to ensure their effectiveness and relevance. This may involve offering a variety of budgeting tools and resources, providing personalized guidance, and considering individual financial circumstances.

Future research endeavors should delve deeper into the complex relationship between honesty and budgeting. This may involve investigating the long-term consequences of dishonest budgeting practices, examining the role of technology in shaping financial behavior and attitudes, and exploring the cultural and societal factors that influence budgeting decisions. Additionally, future research could focus on developing innovative budgeting tools and techniques that promote honesty and financial well-being. By proactively addressing the identified challenges and seizing the opportunities presented in this research, we can collectively strive to promote honest and responsible budgeting practices, ultimately enhancing financial well-being and contributing to a more equitable and sustainable society.

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