

## DAFTAR PUSTAKA

- Abdel-Rahim, H. Y., & Stevens, D. E. (2018). Information system precision and honesty in managerial reporting: A re-examination of information asymmetry effects. *Accounting, Organizations and Society*, 64(October 2016), 31–43. <https://doi.org/10.1016/j.aos.2017.12.004>
- Abdullah, I. (2013). *VCU Scholars Compass The Influence of Horizontal Equity , Self Efficacy , and Ethical Position on the Creation of Budgetary Slack*.
- Arora-Jonsson, S., Brunsson, N., & Hasse, R. (2020). Where Does Competition Come From? The role of organization. *Organization Theory*, 1(1), 263178771988997. <https://doi.org/10.1177/2631787719889977>
- Baiman, S. (1990). Agency research in managerial accounting: A second look. *Accounting, Organizations and Society*, 15(4), 341–371. [https://doi.org/10.1016/0361-3682\(90\)90023-N](https://doi.org/10.1016/0361-3682(90)90023-N)
- Baiman, S., & Evans, H., J. (1983). Pre-Decision Information and Participative Management Control Systems. *Journal of Accounting Research*, 21(2), 371. <https://doi.org/10.2307/2490780>
- Baiman, S., Fischer, P., Rajan, M. V., & Saouma, R. (2007). Resource allocation auctions within firms. *Journal of Accounting Research*, 45(5), 915–946. <https://doi.org/10.1111/j.1475-679X.2007.00255.x>
- Bart, C. K. (2011). Budgeting Gamesmanship. *Academy of Management Executive*, 2(4), 285–294. <https://doi.org/10.5465/ame.1988.4274774>
- Baum, J. A. C., & Korn, H. J. (1996). Competitive Dynamics Of Interfirm Rivalry. *Academy of Management Journal*, 39(2), 255–291. <https://doi.org/10.5465/256781>
- Bicchieri, C. (2000). Words and Deeds: A Focus Theory of Norms. *Rationality, Rules, and Structure*, 153–184. [https://doi.org/10.1007/978-94-015-9616-9\\_10](https://doi.org/10.1007/978-94-015-9616-9_10)
- Blay, A., Douthit, J., & Fulmer, B. (2019). Why don't people lie? Negative affect intensity and preferences for honesty in budgetary reporting. *Management Accounting Research*, 42(May 2018), 56–65. <https://doi.org/10.1016/j.mar.2018.05.001>
- Bracha, A., & Fershtman, C. (2013). Competitive incentives: Working harder or working smarter? *Management Science*, 59(4), 771–781. <https://doi.org/10.1287/mnsc.1120.1597>
- Brewer, P. R., & Gross, K. (2005). Values, framing, and citizens' thoughts about policy issues: Effects on content and quantity. *Political Psychology*, 26(6), 929–948. <https://doi.org/10.1111/j.1467-9221.2005.00451.x>
- Brink, A. G., Coats, J. C., & Rankin, F. W. (2018). Who's the boss? The economic and behavioral implications of various characterizations of the superior in participative budgeting research. *Journal of Accounting Literature*, 41(February 2015), 89–105. <https://doi.org/10.1016/j.acclit.2018.03.004>
- Broadbent, J., & Kirkham, L. (2008). Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting. *Accounting, Auditing & Accountability Journal*, 21(4), 465–473. <https://doi.org/10.1108/09513570810872888>
- Brown, J. L., Evans, J. H., & Moser, D. V. (2009). Budgeting Experiments. *Journal of Management Accounting Research*, 21, 317–345.
- Brüggen, A., & Luft, J. (2011). Capital rationing, competition, and misrepresentation in

- budget forecasts. *Accounting, Organizations and Society*, 36(7), 399–411. <https://doi.org/10.1016/j.aos.2011.05.002>
- Brunner, M., Ostermaier, A., & Brunner, M. (2017). *Sabotage in Capital Budgeting: The Effects of Control and Honesty on Investment Decisions Sabotage in Capital Budgeting: The Effects of Control and Honesty on Investment*. 8180. <https://doi.org/10.1080/09638180.2017.1412338>
- Cahyaningrum, C. D., Ayuananda, T. I., & Arifin. (2017). Whistleblowing: studi eksperimental dalam kejujuran dan tekanan ketaatan. *Journal of Accounting & Management Innovation*, 1(2), 143–158.
- Cardinaels, E., & Yin, H. (2015). Think Twice Before Going for Incentives: Social Norms and Principal's Decision on Compensation Contracts. *Journal of Accounting Research*, 53(5), 985–1015. <https://doi.org/10.1111/1475-679X.12093>.
- Chen, M.-J., & Hambrick, D. C. (1995). Speed, Stealth, and Selective Attack: How Small Firms Differ From Large Firms in Competitive Behavior. *Academy of Management Journal*, 38(2), 453–482. <https://doi.org/10.5465/256688>
- Chong, D., & Druckman, J. N. (2007). Framing theory. *Annual Review of Political Science*, 10, 103–126. <https://doi.org/10.1146/annurev.polisci.10.072805.103054>
- Chong, V. K. (2017). Participative Budgeting: the Effects of Budget Emphasis, Information Asymmetry and Procedural Justice on Slack – Additional Evidence. *Asia-Pacific Management Accounting Journal (APMAJ)*, 12(1), 181–220.
- Chow, C. W., Cooper, J. C., & Wailer, W. S. (1988). Participative Budgeting: Effects Scheme on of and a Pay Information Slack and Asymmetry Performance. *The Accounting Review*, 63(1), 111–122.
- Church, B. K., Hannan, R. L., & Kuang, X. J. (2012). Shared interest and honesty in budget reporting. *Accounting, Organizations and Society*, 37(3), 155–167. <https://doi.org/10.1016/j.aos.2012.01.002>
- Church, B. K., Kuang, X. (Jason), & Liu, Y. (Sarah). (2019). The effects of measurement basis and slack benefits on honesty in budget reporting. *Accounting, Organizations and Society*, 72, 74–84. <https://doi.org/10.1016/j.aos.2018.05.005>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods* (Twelveth E). McGraw Hill.
- Covaleski, M., Evans, J. H., Luft, J., & Shields, M. D. (2006). Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration. *Handbooks of Management Accounting Research*, 2(December 2017), 587–624. [https://doi.org/10.1016/S1751-3243\(06\)02006-2](https://doi.org/10.1016/S1751-3243(06)02006-2)
- Cox and Deck. (2005). On The Nature of reciprocal Motives. *Journal Inquiry*, 43(3), 623–635. <https://doi.org/10.1093/ei/cbi043>
- Cropanzano, R., Rupp, D. E., & Byrne, Z. S. (2003). The relationship of emotional exhaustion to work attitudes, job performance, and organizational citizenship behaviors. *Journal of Applied Psychology*, 88(1), 160–169. <https://doi.org/10.1037/0021-9010.88.1.160>
- Damasio, A. (2007). Neuroscience and ethics: Intersections. *American Journal of Bioethics*, 7(1), 3–7. <https://doi.org/10.1080/15265160601063910>
- Dambrin, C., & Lambert, C. (2012). Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy. *Critical Perspectives on Accounting*, 23(1), 1–16. <https://doi.org/10.1016/j.cpa.2011.06.006>

- Dargnies, M. P. (2012). Erratum: Men too sometimes shy away from competition: The case of team competition (Management Science (2012)). *Management Science*, 58(11), 2000. <https://doi.org/10.1287/mnsc.1120.1542>
- Daumosier, C., Hirsch, B., & Sohn, M. (2018). Honesty in budgeting: a review of morality and control aspects in the budgetary slack literature. *Journal of Management Control*, 29(2), 115–159. <https://doi.org/10.1007/s00187-018-0267-z>
- Davis, S., DeZoort, F. T., & Kopp, L. S. (2006). The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack. *Behavioral Research in Accounting*, 18(1), 19–35. <https://doi.org/10.2308/bria.2006.18.1.19>
- Deutsch, M. (1949). A Theory of Co-operation and Competition. *Human Relations*, 2(2), 129–152. <https://doi.org/10.1177/001872674900200204>
- Douthit, J. D., & Stevens, D. E. (2015). The robustness of honesty effects on budget proposals when the superior has rejection authority. *Accounting Review*, 90(2), 467–493. <https://doi.org/10.2308/accr-50937>
- Eisenhardt, K. M. (2017). Making Fast Strategic Decisions In High-Velocity Environments. *Academy of Management Journal*, 32(3). <https://doi.org/https://doi.org/10.5465/256434>
- Elistia. (2017). Ekonomi Mikro : Hubungan Pelaku Ekonomi Dalam Perekonomian. In *Sereal Untuk* (Vol. 51, Issue 1, p. 51). Universitas Esa Unggul.
- Emby, C. (1994). Framing and presentation mode effects in professional judgment: Auditors' internal control judgments and substantive testing decisions. *Auditing*, 13, 102. <https://search.proquest.com/scholarly-journals/framing-presentation-mode-effects-professional/docview/216730588/se-2?accountid=201395>
- Evans, J. H., Hannan, R. L., Krishnan, R., & Moser, D. V. (2001). Honesty in managerial reporting. *Accounting Review*, 76(4), 537–559. <https://doi.org/10.2308/accr.2001.76.4.537>
- Fehr E, Fishbacher U, T. E. (2002). *Do High Stakes and Competition Under Fairness? Evidence from Russia*.
- Festinger, L. (1954). A Theory of Social Comparison Processes. *Human Relations*, 7(2), 117–140. <https://doi.org/doi:10.1177/001872675400700202>
- Fisher, J., Frederickson, J. R., & Pfeffer, S. A. (2002). The effect of information asymmetry on negotiated budgets: An empirical investigation. *Accounting, Organizations and Society*, 27(1–2), 27–43. [https://doi.org/10.1016/S0361-3682\(01\)00046-0](https://doi.org/10.1016/S0361-3682(01)00046-0)
- Fisher, J. G., Frederickson, J. R., & Pfeffer, S. A. (2000). Budgeting: An experimental investigation of the effects of negotiation. *Accounting Review*, 75(1), 93–114. <https://doi.org/10.2308/accr.2000.75.1.93>
- Fitriani, D. R. (2019). Kejujuran dalam Praktik Pelaporan Manajerial: Tinjauan Literatur Sistematis. *Jurnal Akuntansi Aktual*, 6(2), 324–333. <https://doi.org/10.17977/um004v6i22019p324>
- Garcia, S. M., Tor, A., & Gonzalez, R. (2006). Ranks and rivals: A theory of competition. *Personality and Social Psychology Bulletin*, 32(7), 970–982. <https://doi.org/10.1177/0146167206287640>
- Geuens, M., & De Pelsmacker, P. (2002). Developing a Short Affect Intensity Scale. *Psychological Reports*, 91(2), 657–670. <https://doi.org/10.2466/pr0.2002.91.2.657>

- Ghozali. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro.
- Gneezy, U. (2005). Deception: The role of consequences. *American Economic Review*, 95(1), 384–394. <https://doi.org/10.1257/0002828053828662>
- Gratz, K. L., Tull, M. T., Baruch, D. E., Bornovalova, M. A., & Lejuez, C. W. (2008). Factors associated with co-occurring borderline personality disorder among inner-city substance users: the roles of childhood maltreatment, negative affect intensity/reactivity, and emotion dysregulation. *Comprehensive Psychiatry*, 49(6), 603–615. <https://doi.org/10.1016/j.comppsy.2008.04.005>
- Gudono, M., & Anatan, L. (2015). The Financial Performance of International Takeovers of the State-owned Companies: Evidences from Indonesia after the 1997/1999 Asian Crisis. *Universal Journal of Management*, 3(6), 211–221. <https://doi.org/10.13189/ujm.2015.030601>
- Hair, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European Business Review*, 26(2), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>
- Hannan, R. L., Krishnan, R., & Newman, A. H. (2008). The effects of disseminating relative performance feedback in tournament and individual performance compensation plans. *Accounting Review*, 83(4), 893–913. <https://doi.org/10.2308/accr.2008.83.4.893>
- Hannan, R. L., Rankin, F. W., & Towry, K. L. (2006). The Effect of Non-Contractible Information on Honesty in Managerial Reporting: A Behavioral Perspective. *Contemporary Accounting Research*, 23(4), 885–918.
- Hartmann, F. G. H., & Maas, V. S. (2010). Why business unit controllers create budget slack: Involvement in management, social pressure, and Machiavellianism. *Behavioral Research in Accounting*, 22(2), 27–49. <https://doi.org/10.2308/bria.2010.22.2.27>
- Hartono, J. (2014). *Metodologi Penelitian Bisnis* (Edisi Keen). FEB UGM.
- Haynes, K. (2008). Moving the gender agenda or stirring chicken's entrails?: Where next for feminist methodologies in accounting? *Accounting, Auditing and Accountability Journal*, 21(4), 539–555. <https://doi.org/10.1108/09513570810872914>
- Haynes, K. (2017). Accounting as gendering and gendered: A review of 25 years of critical accounting research on gender. *Critical Perspectives on Accounting*, 43, 110–124. <https://doi.org/10.1016/j.cpa.2016.06.004>
- Healy, A., & Pate, J. (2011). Can Teams Help to Close the Gender Competition Gap? *Economic Journal*, 121(555), 1192–1204. <https://doi.org/10.1111/j.1468-0297.2010.02409.x>
- Heynes, K. (2013). Sexuality and sexual symbolism as processes of gendered identity formation. *Accounting, Auditing & Accountability Journal*, 26(3), 374–398. <https://doi.org/doi:10.1108/09513571311311865>
- Huang, C. L., & Chen, M. L. (2009). The effect of attitudes towards the budgetary process on attitudes towards budgetary slack and behaviors to create budgetary slack. *Social Behavior and Personality*, 37(5), 661–671. <https://doi.org/10.2224/sbp.2009.37.5.661>
- Johnson, D. W., & Johnson, R. T. (2010). The Impact of Cooperative, Competitive, and

- Individualistic Learning Environments on Academic Achievement The Impact of Cooperative and Competitive Learning Environments on Academic Achievement. *Hattie, J., & Anderman, E. (Eds.). (in Press). International Handbook of Student Achievement, August, 1–9.*
- Kilduff, G., Elfenbein, H., & Staw, B. (2010). The psychology of rivalry: A relationally dependent analysis of competition. *Academy of Management Journal, 53*(5), 943–969. <https://doi.org/10.5465/amj.2010.54533171>
- Kren, L., and W. L. (1988). The Role of Accounting Information in the Control of Organizations: A review of the Evidence. *Journal of Accounting Literature, 7*(1), 280–309.
- Krishnan, A., Williams, L. J., McIntosh, A. R., & Abdi, H. (2011). Partial Least Squares (PLS) methods for neuroimaging: A tutorial and review. *NeuroImage, 56*(2), 455–475. <https://doi.org/10.1016/j.neuroimage.2010.07.034>
- Ku, G., Malhotra, D., & Murnighan, J. K. (2005). Towards a competitive arousal model of decision-making: A study of auction fever in live and Internet auctions. *Organizational Behavior and Human Decision Processes, 96*(2), 89–103. <https://doi.org/10.1016/j.obhdp.2004.10.001>
- Larsen, R. J. (2009). *Affect Intensity* (In M. R. L). The Guilford Press. <https://psycnet.apa.org/record/2009-12071-016>
- Levitt, S. D., & List, J. A. (2007). About the Real World? *Journal of Economic Perspectives, 21*(2), 153–174.
- Libby, T., & Lindsay, R. M. (2010). Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice. *Management Accounting Research, 21*(1), 56–75. <https://doi.org/10.1016/j.mar.2009.10.003>
- Lucas, R., Diener, E., & Larsen, R. (2003). Measuring positive emotions. *American Psychological Association, 201–218*. <https://doi.org/https://doi.org/10.1037/10612-013>
- Luft, J. (2016). Cooperation and competition among employees: Experimental evidence on the role of management control systems. *Management Accounting Research, 31*, 75–85. <https://doi.org/10.1016/j.mar.2016.02.006>
- Malhotra, D. (2010). The desire to win: The effects of competitive arousal on motivation and behavior. *Organizational Behavior and Human Decision Processes, 111*(2), 139–146. <https://doi.org/10.1016/j.obhdp.2009.11.005>
- Malone, T. W. (2004). The future of work: how the new order of business will shape your organization, your management style, and your life. *Choice Reviews Online, 41*(11), 41-6630-41–6630. <https://doi.org/10.5860/choice.41-6630>
- Marsini, N. L. Y., Sujana, E., & Wahyuni, M. A. (2019). Pengaruh Moralitas Individu, Internal Control System, Dan Penegakan Hukum Terhadap Kecenderungan Fraud Dalam Pengelolaan Keuangan BUMD Di Kabupaten Buleleng. *Jurnal Akuntansi Profesi I, 10*(2), 76–88.
- Mayhew, B. W., & Murphy, P. R. (2014). The impact of authority on reporting behavior, rationalization and affect. *Contemporary Accounting Research, 31*(2), 420–443. <https://doi.org/10.1111/1911-3846.12037>
- Miller, D. (1993). the Simplicity of Competitive Repertoires: an Empirical Analysis. *Academy of Management Proceedings, 1993*(1), 32–36. <https://doi.org/10.5465/ambpp.1993.10315212>

- Mittendorf, B. (2006). Capital Budgeting when Managers Value both Honesty and Perquisites. *Journal of Management Accounting Research*, 18(1), 77–95. <https://doi.org/10.2308/jmar.2006.18.1.77>
- Moore, D. J. (2004). Affect Intensity, Gender and the Expression of Emotion in Response to Advertising Appeals. *Advances in Consumer Research*, 31(1984), 29–30.
- Murphy, K. R. (1993). *Honesty in the Workplace*. Pacific Grove, Calif. : Brooks/Cole Pub. Co., 1993.
- Nahartyo, E. (2013). *Desain dan Implementasi Riset Eksperimen* (Edisi Kedu). UPP STIM YKPN.
- Nahartyo, E., & Utami, I. (2016). *Panduan Praktis Riset Eksperimen*. Indeks.
- Newman, A. H. (2014). An investigation of how the informal communication of firm preferences influences managerial honesty. *Accounting, Organizations and Society*, 39(3), 195–207. <https://doi.org/10.1016/j.aos.2014.02.004>
- Price, C. R. (2012). Gender, Competition, and Managerial Decisions. *Management Science*, 58(1), 114–122. <https://doi.org/10.1038/sj.bdj.4806810>
- Putra, Y. P. (2020). PENGARUH ASIMETRI INFORMASI TERHADAP BUDGETARY SLACK DENGAN KEJUJURAN SEBAGAI VARIABEL PEMODERASI: PENGANGGARAN PARTISIPATIF (Studi Eksperimen Pada Mahasiswa S1 Akuntansi Universitas Muhammadiyah Bengkulu). *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 8(1), 9–18. <https://doi.org/10.37676/ekombis.v8i1.927>
- Rabin, M. (2011). Incorporating fairness into game theory and economics. *Advances in Behavioral Economics*, 297–325. <https://doi.org/10.2307/j.ctvc4j8j.15>
- Rankin, F. W., Schwartz, S. T., & Young, R. A. (2008). The effect of honesty and superior authority on budget proposals. *Accounting Review*, 83(4), 1083–1099. <https://doi.org/10.2308/accr.2008.83.4.1083>
- Ravis, A., Sheeran, P., & Armitage, C. J. (2009). Expanding the Affective and Normative Components of the Theory of Planned Behavior : A Meta-Analysis of Anticipated Affect and Moral Norms. *Journal of Applied Social Psychology*, 39(12), 2985–3019. <https://doi.org/doi:10.1111/j.1559-1816.2009.00558.x>
- Sari, R. C. (2018). *Akuntansi Keperilakuan: Teori dan Implikasi* (Edisi I). Andi Offset. [https://books.google.co.id/books?id=z34SEAAQBAJ&pg=PR2&lpg=PR2&dq=Sari,+Ratna+Candra.+2018.+Akuntansi+Keperilakuan+-+Teori+dan+Implikasi+-+Ed.+I.+Yogyakarta:+ANDI,+Yogyakarta:+UNY+PRESS&source=bl&ots=wJvQ2-Q-t3&sig=ACfU3U14trVSPFMZQI\\_q\\_I6z7XYwiIuxA&hl=b](https://books.google.co.id/books?id=z34SEAAQBAJ&pg=PR2&lpg=PR2&dq=Sari,+Ratna+Candra.+2018.+Akuntansi+Keperilakuan+-+Teori+dan+Implikasi+-+Ed.+I.+Yogyakarta:+ANDI,+Yogyakarta:+UNY+PRESS&source=bl&ots=wJvQ2-Q-t3&sig=ACfU3U14trVSPFMZQI_q_I6z7XYwiIuxA&hl=b)
- Schreck, P. (2015). Honesty in managerial reporting: How competition affects the benefits and costs of lying. *Critical Perspectives on Accounting*, 27, 177–188. <https://doi.org/10.1016/j.cpa.2014.01.001>
- Schurr, A., & Ritov, I. (2016). Winning a competition predicts dishonest behavior. *Proceedings of the National Academy of Sciences of the United States of America*, 113(7), 1754–1759. <https://doi.org/10.1073/pnas.1515102113>
- Sekaran, U., & Bougie, R. (2013). *Research Methods for Business* (Sixth Edit). John Wiley & Sons Ltd.
- SeTin, S., Gunawan, Y., & Pranata, I. (2020). Persepsi Keadilan dan Perilaku Permainan Anggaran pada Perusahaan Manufaktur. *Jurnal Kajian Akuntansi*, 4(1), 28.
- Shields, J. F., & Shields, M. D. (1998). Antecedents of participative budgeting.

- Accounting, Organizations and Society*, 23(1), 49–76.  
[https://doi.org/10.1016/S0361-3682\(97\)00014-7](https://doi.org/10.1016/S0361-3682(97)00014-7)
- Simonsson-Sarnecki, M., Lundh, L. G., & Törestad, B. (2000). Factor structure and validity of the affect intensity measure in a Swedish sample. *Personality and Individual Differences*, 29(2), 337–350. [https://doi.org/10.1016/S0191-8869\(99\)00197-X](https://doi.org/10.1016/S0191-8869(99)00197-X)
- Stein, A. H., & Balley, M. M. (1984). The Socialization of Achievement Orientation in Females. *Psychological Bulletin*, 80, 345–366.
- Stuart, G. W. (2005). Principles and Practice of Psychiatric Nursing. In *AJN, American Journal of Nursing* (Vol. 81, Issue 12). <https://doi.org/10.1097/00000446-198112000-00038>
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif R&D*. PT Alfabet.
- Tafkov, I. D. (2013). Private and public relative performance information under different compensation contracts. *Accounting Review*, 88(1), 327–350. <https://doi.org/10.2308/accr-50292>
- Takahashi, H. (2013). Molecular neuroimaging of emotional decision-making. *Neuroscience Research*, 75(4), 269–274. <https://doi.org/10.1016/j.neures.2013.01.011>
- Waller, W., & Bishop, R. (1990). An experimental study of incentive pay schemes, communication, and intrafirm resource allocation. *The Accounting Review*, 65(4), 812–836. <http://www.jstor.org/stable/10.2307/247652>
- Webb, R. A. (2002). The impact of reputation and variance investigations on the creation of budget slack. *Accounting, Organizations and Society*, 27(4–5), 361–378. [https://doi.org/10.1016/S0361-3682\(01\)00034-4](https://doi.org/10.1016/S0361-3682(01)00034-4)
- Weinfurt, K. P., Bryant, F. B., & Yarnold, P. R. (1994). The Factor Structure of the Affect Intensity Measure: In Search of a Measurement Model. In *Journal of Research in Personality* (Vol. 28, Issue 3, pp. 314–331). <https://doi.org/10.1006/jrpe.1994.1023>
- Young, S. M. (1985). Participative Budgeting: The Effects of Risk Aversion and Asymmetric Information on Budgetary Slack. *Journal of Accounting Research*, 23(2), 829. <https://doi.org/10.2307/2490840>
- Yuen, D. C. Y. (2004). Goal characteristics, communication and reward systems, and managerial propensity to create budgetary slack. *Managerial Auditing Journal*, 19(4), 517–532. <https://doi.org/10.1108/02686900410530529>
- Zhang, Y. (2008). The effects of perceived fairness and communication on honesty and collusion in a multi-agent setting. *Accounting Review*, 83(4), 1125–1146. <https://doi.org/10.2308/accr.2008.83.4.1125>