

## BUDGET GAMING: WHEN ACCOUNTANTS BECOME THE MAIN PLAYERS

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### Abstract:

This study aims to determine the factors that influence budget gaming behavior carried out by accountants. Budget gaming is suspected to occur due to the need for more transparency in achieving budget targets. Public trust plays a major role in the sustainability of the accounting profession. This study uses a quantitative approach with a quota sampling method to collect data from 85 respondents, consisting of government and private accountants in Bali. Data were obtained through a 5-point Likert scale-based questionnaire and analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM). The results of the study indicate that performance pressure and performance evaluation systems have a significant influence on budget gaming. At the same time, perceptions of procedural justice do not show a significant influence. The ethics of the accounting profession are also unable to moderate the relationship between independent and dependent variables. This study makes a real contribution to organizational management by suggesting improvements to the performance evaluation system to be fairer, more comprehensive, and wiser management of work pressure through realistic targets and support for employees. This study also enriches the literature on budget gaming behavior, especially in the context of work culture and the economy of tourism areas. By focusing on the role of accountants, this study provides strategic insights for developing more transparent and accountable budgeting policies.

**Keywords:** Budget Gaming, Performance Pressure, Perception of Procedural Justice, Performance Evaluation System, Accountant Professional Ethics.

## INTRODUCTION

In an increasingly competitive business world, budget management is one of the crucial aspects affecting organizational performance. Budget gaming, or manipulation behavior, is often a major concern in accounting and management research. Most existing studies focus more on managers, considered strategic decision-makers in budgeting. However, a significant research gap is seen in the role of accountants in this context, where research on them as budget gaming actors is still rare (SeTin et al., 2019; Dwianika, 2019).

Budget gaming often occurs when individuals in organizations, including accountants, attempt to achieve budget targets non-transparently. According to research conducted in manufacturing companies in Indonesia, this behavior can result in distortion in financial reports and inappropriate decision-making (SeTin et al., 2019). As preparers and presenters of financial reports, accountants can manipulate budget data and estimates, affecting the final budget results. It is consistent with the agency theory, which states that goal differences between principals and agents can trigger manipulative behavior (Jensen & Meckling, 1976).

Accountants can influence the budgeting process in several ways. They can take actions that can affect the integrity of financial statements, such as presenting biased reports, manipulating



budget estimates, and using unrealistic assumptions to achieve certain benefits. These actions impact the accuracy of financial statements and can also affect strategic decisions made by management and, ultimately, the organization's overall performance. In many cases, accountants may feel pressured to meet managers' expectations, which can lead them to engage in budget gaming practices (Panggalo, 2017).

The impact of accountants' budget gaming behavior can be very broad. Budget manipulation can result in inefficient resource allocation, affecting the organization's overall performance (Dwianika, 2019). In addition, this practice can damage stakeholder trust in the company's financial statements, which can have a negative impact on the organization's reputation and sustainability (Bella et al., 2023).

Budget gaming behavior is a major concern in the accounting world, especially related to the influence of various factors such as performance pressure, perceptions of procedural justice, and performance evaluation systems. Research by SeTin, Gunawan, and Pranata (2020) revealed that financial performance measures have a negative relationship with perceptions of procedural justice, influencing the tendency to practice budget gaming. Meanwhile, Bawono (2009) showed that the characteristics of budget objectives and procedural justice significantly impact managerial performance, which can influence budgeting behavior.

Other studies also examine aspects of the performance appraisal system as an important variable. Panggalo (2017) revealed that procedural justice in the performance appraisal system and workload and job satisfaction impact internal auditor performance. In a broader context, Viscarini (2013) showed that implementing a 360-degree performance appraisal system can improve perceptions of procedural justice. Although not directly related to budget gaming, this study is relevant to understanding how procedural justice affects behavior in the workplace.

Although many studies have identified factors such as performance pressure, procedural justice, and performance evaluation systems in influencing dysfunctional behaviors such as budget gaming, studies highlighting the role of accountant professional ethics as a moderating variable are still limited. It creates an opportunity for further research to explore how professional ethics can strengthen the positive influence or reduce the negative influence of these factors on accountants' behavior in budgeting.

By understanding more deeply about the budget gaming behavior carried out by accountants, this study aims to provide new insights into the impact of budget manipulation on organizations. This study is expected to fill the existing gaps, make significant contributions to the accounting and management literature, and assist organizations in formulating more transparent and accountable budgeting policies (Bella et al., 2023; Suryana, 2020).

Thus, it is important to explore the role of accountants in the budgeting process and how their actions can affect the outcome, both in terms of financial performance and the organization's reputation in the eyes of stakeholders. This study is expected to provide a deeper understanding of the dynamics of budget gaming behavior among accountants and its implications for organizations. The objectives to be achieved by conducting further studies related to the role of accountants in budget gaming include testing and analyzing factors that are suspected of influencing budget gaming behavior carried out by accountants, such as performance pressure, perceptions of procedural justice, performance evaluation systems with the ethics of the accounting profession as a moderator.

**Agency Theory.** Agency Theory explains the relationship between owners (principals) and managers (agents) in an organization (Jensen & Meckling, 1976). In the context of budget gaming, accountants function as agents who are responsible for preparing and presenting financial



statements. However, there is a potential conflict of interest between accountants and managers, where managers may encourage accountants to manipulate the budget in order to achieve certain targets. This theory helps explain how asymmetric information and different incentives can influence accountant behavior in budget gaming practices.

**Organizational Justice Theory.** Organizational Justice Theory evaluates how perceptions of fairness in the decision-making process can influence individual behavior in organizations (Greenberg, 1987). In budget gaming, accountants' perceptions of procedural and distributive justice can influence their decisions to manipulate budgets. Transparent and consistent procedures are essential in decision-making. It concerns the fairness of the process used to determine outcomes and informational justice that contains the adequacy and honesty of information to other parties to gain knowledge that influences their decisions (Wiseman & Stillwell, 2022).

If accountants feel that they are treated fairly and that the budget process is transparent, they may be less motivated to engage in dysfunctional behavior (Panggalo, 2017). Organizational justice theory can address broader social issues such as diversity, equity, and inclusion (DEI), climate change, and political extremism by promoting fairness and ethical practices in organizations (Brockner & Bobocel, 2024). Conversely, unfairness in the performance evaluation system may encourage accountants to engage in budget gaming practices to respond to dissatisfaction. Perceptions of fairness will foster a cooperative work environment.

**Ethical Decision Making Model.** The Ethical Decision Making Model provides a framework for understanding how accountants make decisions related to budget gaming behavior (Trevino, 1986). This model considers personal values, ethical norms, and actions' consequences. In this context, accountants may face an ethical dilemma when considering whether to manipulate the budget. Using this model, research can investigate how accountants evaluate situations and make decisions regarding financial statement integrity and professional responsibilities.

Using these theories as a basis, research on budget gaming can provide deeper insights into accountants' behavior and the factors that influence their decisions (SeTin et al., 2019). Organizations can develop strategies to increase transparency and accountability in the budgeting process by understanding these dynamics.

**Budget gaming: Understanding the Concept and Its Implications.** Budget gaming is a term often used in budgeting and accounting, referring to manipulative behavior carried out by individuals in organizations to achieve certain budget targets (Dwianika, 2019). In this practice, accountants and managers can engage in non-transparent actions, negatively impacting the integrity of financial reporting and decision-making. Budget gaming is found not only in government entities but also in private entities. Budget gaming at a high level of management trust tends to be less and more effective. Conversely, low trust can worsen Budget gaming and have a negative impact on budget value (Carolina et al., 2023) (Libby & Lindsay, 2012).

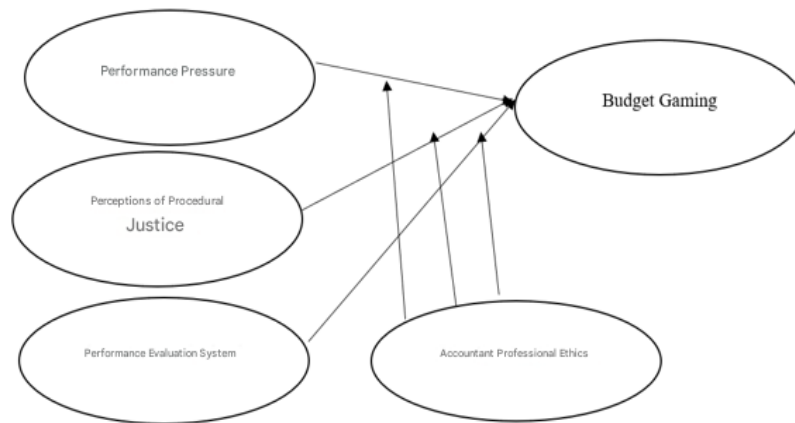
Budget gaming occurs when individuals within an organization, particularly accountants, attempt to meet or exceed budget targets unethically. It can include manipulating figures, reducing cost estimates, or inflating revenues. This behavior is often driven by pressure from management to achieve desired results, which can create an environment where accountants feel compelled to behave dishonestly (Bella et al., 2023). Some factors that can encourage budget gaming behavior include:

1. **Pressure from Management.** Managers often set high targets and expect accountants to achieve them, which can create pressure to manipulate the budget (SeTin et al., 2019).
2. **Performance Evaluation System.** A system that assesses performance based on achieving budget targets can encourage accountants to engage in manipulative practices (Panggalo, 2017).

3. Perceived Fairness. Dissatisfaction with procedural fairness in budget decision-making can trigger accountants to engage in budget gaming as a protest or response to unfairness (Greenberg, 1987).

Budget gaming behavior can have significant impacts on organizations, including the following:

1. Budget Manipulation. Distortion of financial statements results in inaccurate reports, affecting investment decisions and business strategies (Dwianika, 2019).
2. Reputation Damage. If budget gaming practices are exposed, it can damage the organization's reputation and reduce stakeholder trust (Bella et al., 2023).
3. Inefficient Resource Allocation. Decisions based on accurate information can lead to successful strategies (Jensen & Meckling, 1976).



Source: processed data, 2024.  
**Figure 1. Research Model**

This research model describes the relationship between independent variables, namely performance pressure, perception of procedural justice, and performance evaluation system, and the dependent variable, budget gaming. This model also includes the moderating role of Accountant Professional Ethics, which is assumed to influence the strength of the relationship between independent variables and budget gaming. High performance pressure, low perception of procedural justice, and ineffective performance evaluation systems are suspected of encouraging budget manipulation behavior. However, accountants with strong professional ethics are expected to be able to refrain from such dysfunctional behavior, even under pressure or in a less-than-ideal system. This study aims to empirically test the dynamics of this relationship in order to provide strategic insights for organizational management.

**METHODS**

This study uses a quantitative approach focusing on government and private accountants working in the Bali region. As an area that is the center of international tourism, Bali faces major challenges in terms of budget management. High dependence on the tourism sector often affects the way organizations, both government and private, prepare and manage budgets. Accountants in Bali have an important role in financial management, both in the government sector for public fund allocation and in the private sector for business strategy. This study seeks to understand how





performance pressures, evaluation systems, and perceptions of fairness influence their behavior in the context of a unique work and economic culture in Bali.

The selection of respondents was carried out using a non-probability sampling method with a quota sampling technique. This technique was chosen to ensure that the sample includes representatives of both types of accountants according to the predetermined quota of 85 respondents. The selection of the non-probability sampling technique with quota sampling in this study refers to its efficiency in ensuring that the sample includes representation of the two established categories, namely government accountants and private accountants, according to the predetermined quota. This technique was chosen because it allows researchers to determine the respondents needed from each category without using a complex sampling framework. According to Sugiyono (2024), quota sampling is one of the non-probability techniques suitable for use when researchers want to ensure a certain proportion of subgroups in the research sample. With this technique, researchers can set relevant inclusion criteria, such as the profession as an accountant and the location of work in Bali, so that the data collected is more focused on research needs. In addition, this technique is effective in terms of time and cost, making it ideal for research requiring a proportional sample distribution without strict statistical generalization (Dhewi, 2023).

The respondents' criteria include individuals domiciled in Bali, actively working as government or private sector accountants, having at least one year of work experience, and having been involved in preparing, using and evaluating budgets. The data collection process was carried out by distributing questionnaires to respondents who met the criteria until a quota of 85 respondents was reached. This technique ensures that the characteristics of the respondents reflect the relevant variations of the target population, although not randomly. With this approach, the study is expected to identify and analyze the factors that influence budget gaming behavior, considering the work context of accountants in different sectors.

Data collection will be done by distributing questionnaires using Google Forms. Data collection on respondents' perceptions of work pressure, procedural justice, and budget gaming behavior with the ethics of the accounting profession as a moderator. Questions will use a 5-point Likert scale to measure respondent agreement or disagreement with the statement given. The more the respondent agrees with the statement, the higher the respondent gives the score and vice versa.

The measurement instruments will be modified from previous studies to ensure validity and reliability. For example, the instrument from Colquitt et al. (2001) will be used to measure procedural justice, while the instrument from Libby & Lindsay (2010) will be adapted for budget gaming behavior. In addition, instruments to measure work pressure and performance evaluation systems will also be developed based on relevant literature. The collected data will be analyzed using Partial Least Squares (PLS) or Structural Equation Modeling (SEM) to test the relationship between variables. This method is chosen because of its ability to handle complex models and test the relationship between independent, dependent, and moderating variables.

**RESULT AND DISCUSSION**

**Table 1.** Respondent Demographics Table

Category	Sub Category	Frequency	Percentage
Gender	Male	40	47%
	Female	45	53%
Age	20-30	31	36,5%
	31-40	33	38,9%
	41-50	12	14,1%



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	>50	9	10,5%
Job Sector	Government	16	18,8%
	Private	71	81,2%

Source: processed data, 2024.

Based on the demographic table of the research respondents, the gender distribution shows that most respondents are female, with a total of 45 people (53%), while male respondents numbered 40 people (47%). It shows a balanced involvement between men and women in this study, although slightly more women were involved. In terms of age, the 31-40 age group dominates with 33 people (38.9%), followed by the 20-30 age group with 31 people (36.5%). Meanwhile, respondents aged 41-50 numbered 12 people (14.1%), and the age group over 50 was the smallest, 9 people (10.5%). These data indicate that most respondents are productive, with most under 40 years old. Regarding the employment sector, the majority of respondents come from the private sector, namely 71 people (81.2%), while respondents from the government sector only numbered 16 people (18.8%). It shows that this study involves more accountants working in the private sector, following the expected population proportion in the quota sampling method used (Tyas et al., 2024).

Overall, these data reflect a fairly representative distribution based on the demographic characteristics of respondents, both in terms of gender, age, and employment sector. This composition provides an adequate framework for analyzing the factors that influence budget gaming behavior among accountants in the Bali region.

**Table 2.** Results of Reliability and Validity Tests

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
<i>Budget gaming</i>	0.818	0.829	0.878	0.643
Accountant Professional Ethics	0.912	0.924	0.938	0.791
Perception of Procedural Justice	0.821	0.823	0.875	0.584
Perception of Justice X Professional Ethics of Accountants	1.000	1.000	1.000	1.000
Performance Evaluation System	0.880	0.883	0.926	0.806
Evaluation System x Accountant Professional Ethics	1.000	1.000	1.000	1.000
Performance Pressure	0.714	0.816	0.869	0.770
Pressure X Professional Ethics of Accountants	1.000	1.000	1.000	1.000

Source: processed data, 2024.

The reliability and validity testing of the research instrument shows that all variables used meet good criteria. Based on Cronbach's Alpha value, all variables have values above the threshold of 0.70, indicating high internal consistency. Moderating variables such as Perception of Fairness x Accountant Professional Ethics and Performance Pressure x Accountant Professional Ethics show a perfect value of 1,000. In contrast, other variables such as Budget gaming (0.818), Perception of



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Procedural Fairness (0.821), and Performance Evaluation System (0.880) also reflect very good reliability. The consistently high Composite Reliability (CR) value, above 0.70, further strengthens the conclusion that this instrument is reliable.

Convergent validity measured through Average Variance Extracted (AVE) also provides satisfactory results, with all variables having AVE values above 0.50. The highest AVE values are found in the Performance Evaluation System (0.806) and Accountant Professional Ethics (0.791) variables, which indicate that the indicators in these variables can explain the measured constructs. Meanwhile, the variable with the lowest AVE value, Perception of Procedural Justice (0.584), remains valid because it meets the specified threshold. These results indicate that most of the variance of the indicators can be explained by each construct.

Overall, the reliability and validity tests' results indicate that the instruments used in the study are of good quality, both in terms of consistency and the ability to explain the constructs being measured. It provides confidence that the data obtained can support further analysis to explore the relationships between variables in this study.

**Table 3. t-Test Results**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Perception of Procedural Justice -> <i>Budget gaming</i>	-0.088	-0.120	0.152	0.580	0.562
Perception of Justice X Professional Ethics of Accountants -> <i>Budget gaming</i>	0.080	-0.000	0.175	0.461	0.645
Performance Evaluation System -> <i>Budget gaming</i>	0.270	0.279	0.123	2.205	0.028
Evaluation System x Accountant Professional Ethics -> <i>Budget gaming</i>	0.059	0.081	0.167	0.353	0.724
Performance Pressure -> <i>Budget gaming</i>	0.256	0.247	0.122	2.096	0.037
Pressure X Professional Ethics of Accountants -> <i>Budget gaming</i>	0.302	0.286	0.190	1.587	0.113

Source: processed data, 2024.

The analysis results for the Performance Pressure variable show a significant positive effect on budget gaming, with a coefficient value of 0.256, a T-statistic of 2.096, and a P-value of 0.037. The higher the performance pressure, the more likely the accountant will engage in budget gaming behavior. However, the interaction between Performance Pressure x Accountant Professional Ethics is insignificant (P-value 0.113), indicating that professional ethics are not strong enough to moderate the relationship between performance pressure and budget gaming.

Perception of Procedural Justice does not significantly affect budget gaming, with a coefficient value of -0.088, T-statistic of 0.580, and P-value of 0.562. These results indicate that the perception of procedural justice does not play a significant role in encouraging or reducing budget gaming behavior. In addition, the interaction between the Perception of Procedural Justice and Accountant Professional Ethics also does not significantly affect budget gaming, with a P-value of 0.645.





Furthermore, the Performance Evaluation System variable significantly influences budget gaming, with a coefficient value of 0.270, a T-statistic of 2.205, and a P-value of 0.028. It indicates that the performance evaluation system contributes positively to budget gaming, where an inappropriate evaluation system can increase the likelihood of such behavior. However, the interaction between the Performance Evaluation System x Accountant Professional Ethics is insignificant, with a P-value of 0.724, indicating that professional ethics do not significantly moderate the relationship (Mezaluna et al., 2024).

**Table 4. R Square Test Results**

	R Square	R Square Adjusted
<i>Budget gaming</i>	0.253	0.185

Source: processed data, 2024.

The R Square test results for the Budget gaming variable show a value of 0.253, which means that 25.3% of the variance or changes in budget gaming behavior can be explained by the independent variables used in the model, namely Perception of Procedural Justice, Performance Evaluation System, Performance Pressure, and their respective interactions with Accountant Professional Ethics. Meanwhile, the Adjusted R Square value of 0.185 indicates that after being adjusted for the number of variables in the model, the actual contribution of the independent variables in explaining the variance of budget gaming is 18.5%. The low R Square value indicates that other factors outside the variables used in this study can influence budget gaming behavior. It is reasonable considering the complexity of human behavior, which various variables, such as organizational factors, work culture, and other individual aspects, can influence.

Based on the test results, the Performance Pressure variable has a significant positive effect on budget gaming, with a coefficient of 0.256, a T-statistic of 2.096, and a P-value of 0.037. It indicates that high-performance pressure increases the likelihood of accountants engaging in budget gaming behavior. This finding is in line with research by SeTin, Sembel, and Augustine (2019), which found that performance pressure contributes to budget gaming practices in manufacturing companies in Indonesia.

For the variable Perception of Procedural Justice, the analysis results showed no significant effect on budget gaming, with a coefficient of -0.088, T-statistic 0.580, and P-value 0.562. This finding is inconsistent with research by Bawono (2009), which states that procedural justice can reduce dysfunctional behavior in budgeting. This difference in results may be due to organizational context or work culture differences that affect perceptions of procedural justice.

The Performance Evaluation System variable shows a significant positive effect on budget gaming, with a coefficient of 0.270, a T-statistic of 2.205, and a P-value of 0.028. These results are consistent with research by Panggalo (2017), which found that an unfair performance evaluation system can encourage manipulative behavior in budgeting.

Moderation by Accountant Professional Ethics on the influence of Performance Pressure, Perception of Procedural Justice, and Performance Evaluation System on budget gaming showed insignificant results. The interaction between the independent variables and accountant professional ethics did not strengthen or weaken the influence on budget gaming. This result aligns with research by SeTin et al. (2019), which found that professional ethics is not always a determining factor in reducing budget gaming practices.

**CONCLUSION**



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The results of this study indicate that the variables Performance Pressure and Performance Evaluation System have a significant positive effect on budget gaming behavior. High-performance pressure has been shown to encourage accountants to manipulate budgets to achieve targets, while an ineffective performance evaluation system can increase the likelihood of such behavior. In contrast, the perception of procedural justice does not significantly affect budget gaming, indicating that procedural justice may not be the main factor influencing this behavior. In addition, moderation by the Accountant's Professional Ethics on the relationship between independent variables and budget gaming is also insignificant, indicating that individual ethical values cannot withstand the influence of organizational pressure or system weaknesses.

This study provides practical contributions to organizational management, particularly in reducing budget gaming behavior. The results emphasize the importance of improving the performance evaluation system to focus more on the process aspect and not just the final result. In addition, performance pressure management must be done wisely, for example, by setting realistic targets and providing adequate employee support. Academically, this study enriches the literature on factors that influence budget gaming, particularly by highlighting the role of professional ethics that have proven less effective in certain contexts. It opens opportunities to explore more relevant factors in overcoming this dysfunctional behavior.

As a suggestion, organizations need to strengthen the internalization of professional ethical values through continuous training and create a work culture more conducive to ethical practices. In addition, a review of the design of the performance evaluation system needs to be more fair and comprehensive, including process indicators and results. For further research, exploring other factors, such as organizational culture, managerial support, or external pressure, is recommended, which may be more significant in influencing budget gaming behavior. Research in different contexts, such as other industrial sectors or different countries, can also provide a broader perspective on this phenomenon.

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