

LITERATURE REVIEW: BEHAVIORAL ACCOUNTING RESEARCH IN INDONESIA



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Abstract

This research was conducted in several ways, namely categorizing the title, research technique, research participants, and total article citations. This research seeks to ascertain the trajectory of the development or progress of behavioral accounting research over 15 years (2007–2021). This research uses a qualitative descriptive methodology, and a literature review or literature study system is the basis for the data collection process. The articles examined come from journal sources that have been accredited or indexed by Sinta. The findings of this research confirm that (1) describing the title reveals that the title Planned Behavior Theory has six articles, Control Locus has four articles, Fraud has ten, Nature Machiavellian has three articles, and Love for Money has three articles. (2) the mapping is based on research techniques, so this approach uses a total of seven articles from experiments, fifty-two articles from surveys and questionnaires, four articles from interviews, six articles from case studies, and four articles from theory and non-empirical. source: (3) Based on the research subjects, the mapping shows that the subjects that use elements of academics/students are thirty-three articles, bankers are two articles, accountants or auditors are 14 articles, stakeholders or employees are nineteen articles, and taxpayers/investors totaling three articles; (4) the total citations are only mapped to the top three points, so the TPB value is 33, LoC 55, Fraud 94, Machiavellian trait number 3, and LoM 31.

Keywords: Literature Study, Accounting Research, Behavioral Accounting

INTRODUCTION

Compared to other accounting disciplines such as financial accounting, management, and auditing, behavioral accounting is a relatively new topic of study (Kuang and Timah, 2010); (Hermawan and Biduri, 2019); (Tin et al., 2017); and (Sulastri 2010). This prompted a group of academics to document the growth of this research in Indonesia for at least the previous fifteen years using literature review methods which are currently commonly used in research in various scientific disciplines. However, in this case, the Muhammadiyah University of Sidoarjo community has not applied this method to conduct research.

This research, which is based on qualitative methodology and uses the literature review method also used by Kuang and Tin (2010), examines the growth and direction of behavioral accounting research published in the BRIA journal from the mid-90s to 2003. Kuang and Tin (2010) look at themes, approaches, and research participation from BRIA journal article sources. This research, which was also carried out in conjunction with research from Kutluk and Ersoy (2010), reviews the literature on behavioral research in accounting from 1999 to 2008 by looking at authors, objectives, research methods, content, and research subjects.

The research results of Kuang & Tin (2010) were also further expanded in 2017 and published in the name of Tin et al. (2017). New behavioral accounting subject categorizations published in BRIA journals over the last ten years—specifically between 2005 and 2014—are covered in this study. Examining the topic categories and research methodology used in BRIA papers is the aim of this research.

Research by Amalia et al. (2018) also reviewed the evolution of behavioral accounting research on motivation over the previous ten years from 2009 to 2018, in the USakti online trijournal. This research examines variables, research techniques, objects, and samples, along with research findings. This research limits its scope to issues related to motivation, although there are many behavioral accounting themes.

The articles used in this research are based on Sinta accounts and the articles selected by researchers for article searches are only found in recognized journals or Sinta 2. Articles

published in Sinta 2 are at a very good level and have gone through expert revision checks to ensure suitability for publication. This accredited journal reviews the results of the 2020 scientific journal accreditation assessment based on Minister of Research and Technology Regulation No. 200/M/KPT/2020 (Ristek-BRIN 2020). Because of the problems and phenomena mentioned above, the author has analyzed and categorized trends in behavioral accounting research conducted in Indonesia between 2007 and 2021. Therefore, "A Literature Review: Behavioral Accounting Research in Indonesia" is the title of this research.

This research intends to: (1) Map the variance in the subject of articles related to behavioral accounting. (2) Map the types of research methodologies published in behavioral accounting journals; (3) describe the types of research subjects published in the journal; and (4) ascertain the number of citations that the publication has collected.

Even though it is newer than other accounting disciplines, behavioral accounting already covers a variety of subjects. As a result, researchers only considered five categories for topic variations: Machiavellian Characteristics, Control Locus (Self-Efficacy), Fraud (Cheating), and Love for money. Thus, the findings of this research are believed to be able to provide comprehensive information for academics and practitioners interested in this sector in the future.

REVIEW OF LITERATURE

Behavioral Accounting

Behavioral accounting studies how human behavior and accounting data are influenced by human personality and corporate decisions. Organizations, human behavior, and accounting are the three main foundations of behavioral accounting. A subfield of accounting research called "behavioral accounting" examines how accounting systems and human behavior interact (Biduri and Hermawan, 2019).

Behavioral accounting is a subfield of accounting that studies or analyzes the interaction between accounting systems and human behavior, according to research by Siegel

et al. (1989). From an Islamic perspective, behavioral accounting is used to provide explanations related to accounting that are useful to stakeholders interested in making economic decisions (Siregar & Harmain, 2023). These characteristics include: (1) applying moral scores as a basis for accounting principles, (2) providing guidance and encouraging ethical behavior, and (3) acting fairly, on all sides. (4) aligning egoism through altruism and (5) maintaining its area. (Septiarini 2013).

Development of Accounting Research

Behavioral accounting was the subject of many articles between the early 1960s and the 1980s. After explaining behavioral accounting in the first article, the second article discusses the ideas of behavioral science about accounting and how it influences accounting practitioners and principles. The field of behavioral accounting is just starting to gain traction, thanks in large part to the efforts of accounting professors. The addition of a behavioral accounting component indicates increasing interest in this area of study (Biduri and Hermawan, 2019)

The development and progress of accounting research are greatly assisted by the efforts of capital markets and professional associations. For example, the American Accounting Association established a special division called Accounting, Behavior and Organizations, which publishes its journal BRIO, to help develop behavioral accounting research. Meanwhile, the journal Accounting, Organizations, and Society has been launched in the UK to support social accounting research. Institutions involved in the accounting profession began holding conference forums of accounting researchers early on to produce research that is useful for raising standards, sharing knowledge, and developing the capabilities of practitioners involved in this discipline. (Hutagalung and Utomo, 2017)

Systems Literature Review

Literature reviews are an important component in scientific research because they function as a framework for writing research reports and are the front line against plagiarism in research. This literature can be obtained using several techniques, for example through reading, studying, criticizing, analyzing, or studying literature collected from various

sources; summarizing, analyzing; reviewing findings through other literature; synthesis; and making a literature study to identify objectives and provide an overview of the research content (Ridwan et al, 2021).

A Systematic Literature Review (SLR) is a secondary study used to discover, organize, synthesize, assess, and compile the findings of primary studies regarding specific research issues, according to different points of view. Summarizing previous research, identifying knowledge gaps between previous and current research, creating a high-quality report or synthesis, and developing a research framework are the goals of a systematic literature review (SLR) (Rozi, 2020).

TPB (Theory of Planned Behavior)

The development the theory of reasoned action (TRA) is the theory of structured action, or the theory of schematized action (TPB). Aryani (2010) introduced the concept of perceived behavioral control, which is new in the theory of reasoned action (TRA). Planned Behavior Theory is a development of the Theory of Reasoned Action, based on this research by Dyan and Venusita (2013), by adding new variables, such as views of action controllers, which can influence intentions or behavior. Furthermore, Gainau (2021) said, "The Planned Behavior Theory (TPB) is a design and approach applied to study the relationship between cognitive variables and intentions." (Martiah & Partners, 2016).

TPB is based on a belief approach that can persuade people to carry out certain behaviors, as stated by Fisbein and Ajzen (1975). The three main components of this theory are as follows: 1) action beliefs, namely views regarding the occurrence of evaluations and the results of behavior; 2) normative beliefs, namely beliefs through norms that motivate them to fulfill these expectations; and 3) control beliefs, namely beliefs about the existence of elements that support or inhibit behavior and insight into the essence of these elements (Pratolo, et al., 2020)

Locus Control

Locus Control based on (Rotter 1966; Trevino 1968) is the ability to control individual impulses to act or not act. Rotter (1996) quoted by Chan and Leung (2006) in

Widdya and Emy (2018) emphasized that he differentiated two categories of individuals based on internal and external Locus of Control (Respati, 2011).

People, through an internal locus of control, feel that their activities determine how their lives will be. In contrast, people through an external locus of control feel that life's events are determined by fate, random chance, or other strong individuals (Jufrizen, et al. 2020).

Fraud

Fraud is defined as behavior that violates the rules carried out with the aim or intention of gaining an advantage over another person or group and causing harm to that other person or group. The idea of fraud has also evolved, evolving from a simple fraud triangle (pressure, opportunity, and rationalization) to a fraud diamond. Wolfe and Hermanson's (2004) perspective is diamond fraud. The creation of these fraud diamonds increases capabilities which is one of the driving factors of fraud. According to Wolfe and Hermanson (2004) who quoted Marciano et al. (2021) and Dewi and Pertama (2020), five characteristics form a diamond of deception: position, intelligence/smartness, selfishness, and strong trust, coercion, lying well and stably, and depression.

Fraudulent diamonds are just the beginning; according to research by Horwath (2011), it has developed into a pentagon of fraud. The Fraud Triangle and Fraud Diamond models were developed into the Fraud Pentagon theory which was introduced by Crowe Horwath in 2011. Arrogance, competence or capability, pressure, opportunity, and rationalization are the components of the Fraud Pentagon (Marciano et al., 2021).

Machiavellianism

Machiavellianism is defined as "an individual's general scheme in dealing with other individuals, especially the extent to which he feels that other individuals can manipulate interpersonal situations," according to research by Robinson and Shaver (1973). High Machiavellians are defined by Christie & Geis (1970) as individuals who will use any strategy of manipulation, persuasion, or even deception to achieve their goals. According to Christie and Geis (1970), another characteristic of the Machiavellian personality is low

ideological commitment and neglect of interpersonal ties. Nugrahesthy and colleagues (2018)

According to research by Laitupa and Usmany (2017), someone with high Machiavellian tendencies may lie to themselves or even convince themselves that what they do is acceptable and halal. Because the results of their work are directly related to decision-making, these characteristics can also pose a threat to professional accountants and their auditors who are expected to follow professional ethical responsibilities. (Sagara & Atikah, 2021)

Love for Money (Desire for Money)

Although funds are often the basis for making important decisions in life, for some people, achieving financial success is the main goal needed to obtain pleasure (Dewi, et al., 2018).

Rahmawati and Riyanto (2013), citing Tang (2005), stated that love of money is an attitude towards funds, but Sloan (2002) in Tang et al. (2007) view love of money as a person's desire to obtain excess money needed for negative goals (greed).

Love of money can be caused by several things, including wealth, achievement, motivation, and the value of money itself. Gender, subject area, employment status, and marital status are commonly associated with financial love. Thus, there is a strong correlation between ethical perceptions and behavioral accounting research, especially in the area of love of money (Dewi, 2018).

RESEARCH METHOD

According to Sofyani (2019), this research adheres to a systematic review literature review approach (Tranfield et al., 2003), which consists of seven steps: (1) research scope, with special emphasis on behavioral accounting; (2) finding relevant search terms: the author finds relevant keywords, such as "behavioral accounting" and "behavioral accounting", to search for journals that have been published in the Sinta 2 journal related to behavioral

accounting research; (3) looking for data sources in the form of Indonesia's most popular accounting journals which are included in the Sinta 2 level; Collection of articles; (5) Screening journals. Researchers manually checked and filtered journals to include journals that illustrated studies on TPB, Control Locus, fraud, Machiavellian character, and love of money; (6) content assessment, namely the author maps the journals collected, using bibliographic details (author, period of publication, place, journal, volume, publication, pages, purpose, sample population, hand, and results); (7) synthesis and development of the framework. The research aims to collect as much information as possible regarding the behavioral accounting literature, which will then be arranged methodically by classifying the topics, subjects, techniques, and quotations in the articles found.

The sample for this research is 16 issues that publish articles about behavioral accounting 74 articles of which are accredited by SINTA based on SINTA 2. The researchers want to explain the identities of these journals in Table 1.

Table 1
Sample & Population

No.	Publication	Author's Name and Year of Publication	Total	%
1.	JDAB (Journal Dynamics Accounting and Business)	(Nugrahesthy, et al., 2018); (Muhar and Setiawan, 2015); (Martiah, et al., 2016); (Anita, et al., 2018); (Wijayanti and Yandra, 2020); (Marlina, et al., 2017); (Dewanta and Machmuddah, 2019)	7	0.10
2.	ATTESTATION: Scientific Journal of Accounting	(Syamsuriana, et al., 2019); (Syamsudin 2019)	2	0.02
3.	JAAI (Journal of Accounting and Auditing Indonesia)	(Nazaruddin 2012); (Yuhertiana, et al., 2015); (Laksmi and Febrian, 2018)	3	0.04

4.	JIA (Scientific Journal of Accounting)	(Dewi, et al., 2018); (Dewi, et al., 2018); (Pasek and Trsnawati, 2019); (Maryani and Siegar, 2021); (Datrini, at al., 2018); (Abdullah and Payamta, 2021); (Dewi and Pertama, 2020)	7	0.10
5.	ASSET Journal (Research Accounting)	(Carolina 2020); (Hardiana, et al., 2021); (Mangoting, et al., 2021); (Gumelar and Shauki, 2020); (Fontanella, et al., 2020); (Wibowo 2021)	6	0.08
6.	JAB (Journal of Accounting and Business)	(Rahmawati and Riyanto, 2013); (Rosdini and Ritchi, 2019); (Purwa, et al., 2020); (Aeni and Supriyadi, 2018); (Setyawan and Aryani, 2017)	5	0.07
7.	Accounting journal	(Lukman and Winata, 2017); (Wiyantoro and Yulianto, 2012); (Istiqomah, et al., 2017); (Lukman and Juniati, 2017)	4	0.05
8.	Journal of Accounting and Finance	(Aryani, et al., 2014); (Trisanti 2019)	2	0.02
9.	JIAB (Scientific Journal Accounting and Business)	(Trisanti 2019)	1	0.01
10.	JDA (Journal of Dynamics Accountancy)	(Damyanti 2014); (Yusnaini 2012); (Cardiyem 2013); (Istiningrum 2014); (Kiswanto and Mukhibad, 2011); (Wahyudin, et al., 2011); (Anisykurlillah, et al., 2009)	7	0.10
11.	Accounting journal Multiparadigm	(Maradona 2020); (Fitriana and Baridwan, 2012); (Aksa, et al., 2020); (Nuryahya, et al., 2019); (Sari, et al., 2012); (Hasiara 2011); (Amaliyah 2019)	7	0.10

12. Journal of Studies Accountancy	(Jaya, et al., 2021); (Sagara and Atikah, 2021); (Primasari and Fidiana, 2020); (SeTin, et al., 2020)	4	0.05
13. ACCRUAL: Accounting Journal	(Wati, et al., 2020); (Dyan and Venusita, 2013); (Gainau 2021); (Septiarini 2013); (Widya and Emy, 2018); (Maharani 2019)	6	0.09
14. ASSETS: Journal of Accounting and Education	(Hayati, et al., 2020); (Yuniarti, et al., 2020)	2	0.02
15. Indonesian Journal of Accounting and Finance	(Rustiarini 2014); (Respati 2011); (Sidig and Sinaga, 2020); (Efferin and Rudiawarni, 2014); (Agriyanto 2018); (Susanto 2008); (Utami, et al., 2007)	7	0.10
16. Accounting Research and Indonesian Finance	(Pratolo, et al., 2020); (Wandayu, et al., 2019); (Mahardhika and Zakiyah, 2020); (My Case 2020)	4	0.05
TOTAL		74	1.00

RESULTS AND DISCUSSION

Journal articles that had been published in Sinta 2 for the previous 15 years (2007 to 2021) were the subject of the investigation. The classification of articles into five categories—TPB, LoC, Fraud, Machiavellian Characteristics, and LoM—based on research issues/topics that have been previously identified by academics is the basis for these findings and discussions. The categorization of subjects and methodologies used by Sprott's 2 approved articles or journals is secondary. The classification of quotations for each issue that is the subject of data collection or processing by researchers will be discussed next.

Issue or topic of the article; (2) research techniques; (3) research subjects; and (4) the highest number of citations up to term on the previously identified problem titles are the results and discussions of developments in behavioral accounting research.

Classification by Topic

Five topic groups fall into this classification of behavioral accounting articles: Theory of Planned Behavior, Locus of Control, Fraud, Machiavellian Nature, and Love of Money. Researchers found 26 articles published in the well-known publication Sinta 2 based on these five themes. Table 2 will explain these statistics.

Table 2.

Level 5 Title Behavioral Accounting in the Article Sinta 2 (2007-2021)

Year	Planned Behavior Theory	Control Locus Theory	Fraud	Machiavellianism	Love of Money	Total
2007	0	1	0	0	0	1
2008	0	0	0	0	0	0
2009	0	0	0	0	0	0
2010	0	0	0	0	0	0
2011	0	1	0	0	0	1
2012	0	0	1	0	0	1
2013	0	0	0	0	1	1
2014	0	0	0	0	0	0
2015	0	0	0	0	0	0
2016	0	0	0	0	0	0
2017	1	0	0	0	0	1
2018	1	2	0	2	1	6
2019	1	0	3	0	1	5
2020	3	0	3	0	0	6
2021	0	0	3	1	0	4

The information in Table 2 shows that the issue of fraud is represented by 10 articles with a percentage of 38%, according to the classification based on 5 categories determined by researchers. A total of 6 articles (23%) and 4 articles (15%) were devoted to the Theory of Planned Behavior, Control Locus, Machiavellian Trait, and Love of Money, respectively,

while the remaining 4 topics did not include fraud—a total of fewer than 10. In particular, three cut with (12%).

The subjects of the six levels of managerial control, accounting explanation mechanisms, AIS models, organizational sociology testing, and accountant career rates, were identified in previous research by Kuang and Tin (2010). As a result, six articles were published in BRIA publications over six years (1998–2003). The most frequently requested topics were information processing (11 articles) and accounting auditing (16 articles). In comparison, there are less than ten topics excluding accounting and audit information processing. Kutluk and Ersoy's (2010) research findings reveal that auditing is still a very popular topic, with 32 articles. Accounting information processing is in third place with 21 articles, while control management is in second place with 29 articles. Certain themes were less popular with additional studies, other than the top three. considering there are less than ten articles.

Group Based on Technique

After grouping the titles of 74 articles accredited by Sinta 2, these groups were related to the use of techniques that had been used in Sinta 2 articles from 2007 to 2021. The techniques selected by researchers were experiments, questionnaires, question and answer, case studies, and theoretical/non-empirical. This information will be described in Table 3.

Table 3.
Use of this Research Technique in Sinta Article 2 (2007 to 2021)

Tahun	Eksperimen		Survei/ Kuisisioner	Interview/ Wawancara	Studi Kasus	Teoritis/ Nonempiris	Total
2007	0	1	0	0	0	1	
2008	0	1	0	0	0	1	
2009	0	1	0	0	0	1	
2010	0	0	0	0	0	0	
2011	0	3	1	0	0	4	
2012	1	2	1	0	1	5	
2013	0	2	0	0	2	4	
2014	0	2	1	1	1	5	
2015	0	1	0	0	1	2	
2016	0	2	0	0	0	2	
2017	0	4	0	0	0	4	
2018	1	8	0	0	0	9	
2019	2	8	0	0	0	10	
2020	3	13	1	1	0	18	
2021	0	4	0	4	0	8	
TOTAL	7	52	4	6	5	74	
PROSENTASE	10%	72%	6%	8%	4%	100%	

Table 3 data shows that, of the total number of publications (74) collected by the researchers, 52 articles (or 72%) have used survey/questionnaire research methods in Sprout 2 approved Behavioral Accounting papers between 2007 and 2021. The experiments accounted for 7 publications (10%), case studies for 6 articles (8%), interviews for 4 articles (6%), and theory for 5 articles (4%). This shows that there is a good opportunity for behavioral accounting research to be developed by other researchers using methods other than surveys and questionnaires.

According to this research carried out by Kuang and Tin (2010) and Kutluk and Ersoy (2010), experimentation is the approach most often used in BRIA papers; however, the data in Table 3 is not the same or inversely proportional to these findings. Based on research findings, Kuang and Tin (2010) found 29 experimental methods, while Kutluk and Ersoy

(2010) found 61 experimental methods. However, the survey/questionnaire approach of the two approaches occupies the second row.

Classification by Subject

After grouping the method into 74 articles accredited by Sinta 2, the current grouping is based on the use of any subjects that have been used in Sinta 2 articles from 2007 to 2021. These subjects include academics, bankers, examiners, employees, taxpayers/investors. This information will be presented in Table 4.

Table 4.
Types of Research Subjects in Sinta 2 Articles (2007 to 2021)

Year	Academic/ Student	Banker	Accountant/ Auditors	Employee/ Stakeholders	Tax Payers/Inv estors	Not known/ Etc	Total
2007	0	0	1	0	0	0	1
2008	0	0	0	1	0	0	1
2009	1	0	0	0	0	0	1
2010	0	0	0	0	0	0	0
2011	0	1	1	2	0	0	4
2012	4	0	0	1	0	0	5
2013	2	0	1	0	1	0	4
2014	1	0	1	2	0	1	5
2015	0	0	0	2	0	0	2
2016	2	0	0	0	0	0	2
2017	1	0	3	0	0	0	4
2018	6	0	2	1	0	0	9
2019	4	0	2	4	0	0	10
2020	10	1	1	4	1	1	18
2021	2	0	2	2	1	1	8
TOTAL	33	2	14	19	3	3	74
PERCENTAGE	44%	3%	19%	26%	4%	4%	100%

Over the past 15 years (2007–2021) at Sprott 2, Table 4 displays the use of the most popular subject categories in behavioral accounting research. Based on the table, there are 33 pieces, or 44% of the total written by lecturers or students. With 19 articles amounting to 26% of the total, employees/stakeholders are in second place. Accountants/auditors follow with 14 articles totaling 19% of the total, taxpayers/investors with 3 articles totaling 4% of the total, and bankers with 2 articles with a significant percentage of 3%.

The findings of this research are once again different from the research of Kuang and Tin (2010), which showed that, with a total of 24 articles, the topic of accountants and auditors was the most frequently used. This also opens up the possibility of using subjects for study development other than academics/students and accountants/auditors.

Classification Based on Citation

In line with the fourth aim of this research, the next table will determine the highest to lowest total citations in the 5 predetermined titles and articles that have been collected previously. The reviewer will describe and arrange the total number of citations down to a minimum of only the top 3 of the total that has been found and collected by the reviewer.

1. Theory of Planned Behavior

Judul	Jumlah Sitasi
Pemilahan carier jadi Akuntan umum akan Mahasiswa Perguruan Tinggi Swasta melalui Pendekatannya <i>Theory Of Planned Behaviour</i> . Vol XXI, No. 02, Mei 2017: 208-218. (Lukman serta Winata, 2017)	15
<i>Millennials' Intention in Stock Investment: Extended Theory of Planned Behavior</i> . Vol.5 No.1 April 2020. (Mahardhika and Zakiyah, 2020)	11
Niat guna Mengutip Sertifikasi Akuntan melalui Pengujiannya <i>Theory Of Planned Behavior</i> serta Teori Motivasi. Vol. 3, No. 2, Hal: 171-192, 2018. (Dewi, <i>et al.</i> , 2018)	7
Jumlah	33

In the table, the total number of citations is very large, namely 15 related to Career selection to become a public accountant for private university students through the TPB approach." The second row, namely 11, is based on the theme of the article "Millennials' Intention in Stock Investment: Extending the Theory of Planned Behavior". And the third-row totals 7 through the title of the article "Intention to obtain Accountant Certification through TPB testing and Motivation Theory".

2. Control of Locus

Judul	Jumlah Sitasi
Dampak Locus Of Control atas kaitan kelakuan Manajer, Norma-Norma Subyektif, Kintrol kelakuan pandangan serta manajer atas melaksanakan kecurangan penuangan laporan finansial. Vol. 8 - No. 2, Desember 2011. (Respati 2011)	28
Dampak Locus Of Control, Komitmennya Profesional, Pengalaman penguditan atas kelakuan Akuntan Publik pada Konflik Audit melalui Kesadaran Etis jadi variable Pemoderasi. 2007, Vol.4, No. 2, hal. 193-210. (Utami, <i>et al.</i> , 2007)	17
Locus of Control, Penerimaan Auditor terhadap Dysfunctional Audit Behavior serta Intention to Quit. Vol. 5(1), 2018, pp 43-54. (Anita, <i>et al.</i> , 2018)	10
Total	55

In the details above, the number of quotations is very large, namely twenty-eight with the title "The impact of Control Locus on the relationship between manager behavior, subjective norms, behavioral control, views and the Manager's Intention to carry out Fraudulent disclosure of financial reports". The second row is a total of 17 with the title of the article "The impact of Control Locus, Professional Commitment, Experience in testing the behavior of Public Accountants in Audit disputes through Ethical Awareness as a Moderation variable". And the third row is 10 with the title of the article "Control Locus, Auditor's Acceptance of Dysfunctional Audit Behavior and Intention to Quit".

3. Fraud

Judul	Jumlah Sitasi
Kelakuan kecurangannya academic Mahasiswa Akuntansi: Dimensi Fraud Triangle. Vol. 3, No. 2, Hal. 161-441, 2012. (Fitriana serta Baridwan, 2012)	74
Whistleblowing Berlandaskan Intensitas etika, Komitmennya Profesional, serta Tingkatan Keseriusan Kecurangan. Vol. 4 Nomor. 1 2020, 63-77. (Primasari serta Fidiana, 2020)	11
Unsur kelakuan serta pembuatan Kecurangan Akademik: fungsi Niat jadi variable Mediasi. Volume.4 Nomor.1 April 2019. (Wandayu, <i>et al.</i> , 2019)	9
TOTAL	94

From this table, the total number of citations is 74, with the title "Accounting Students' Academic Fraud Behavior: Dimensions of the Fraud Triangle". The second row is 11 with the article theme "Whistleblowing Based on Moral Intensity, Professional Commitment, and Level of Seriousness of Fraud". And the third row has a total of 9 through the theme

of the article "Elements of behavior and acts of academic cheating: the function of intention as a mediating variable".

4. Machiavellianism

Judul	Jumlah Sitasi
Karakter Machiavellianism atas unsur perbuatan Auditornya. Volume. 5 Nomor. 1 2021, 1-15. (Sagara and Atikah, 2021)	2
Karakter Machiavelli, Tekanan Keandalan pada ketetapan Etis: ketetapan seseorang serta golongan. Vol. 5(1), 2018, pp 101-116. (Nugrahesthy, <i>et al.</i> , 2018)	1
The way in which loci of control is seen, educational attainment, Machiavellianism, and ethical reasoning are used to refute auditor behaviour in audit conflict scenarios. October 2018, Vol. 10 (1), pp. 15–26. In 2018, Widya and Emy	0
TOTAL	3

In this table, the total number of citations is very large, namely 2, with the title "Machiavellianism behavior in the elements of Auditor behavior". The second row is number 1 through the title of the article "Machiavelli's Character, Reliability Pressure on Ethical Decisions: Decisions of Individuals and Groups". The third row is 0 through the title of the article "Perception of Control Locus, Education Level, Machiavellianism, and Ethical Arguments Against Auditor Conduct in Conflict Situations".

5. Love for Money

Judul	Jumlah Sitasi
<i>Gender, Religious Belief, Financial Addiction, and Ethical View of Tax Avoidance. Vol. 6(1), 2019, pp. 71-84. (Machmuddah and Dewanta, 2019)</i>	26
Periksa bagaimana perilaku, cinta uang, dan kecerdasan emosional saling berhubungan. Etika mahasiswa: penyelidikan empiris terhadap mahasiswa sarjana akuntansi di universitas (pendidikan Ganesha). No.3, Desember 2018, Halaman 154–170. (Dewi & Rekan, 2018)	4
Perbuatan Manajemen keuntungan: dampak jenisnya kerjaan, <i>Love Of Money</i> , kelakuan Skeptis serta Komitmennya Profesional, Volume. 14, Nomor. 1, Februari 2013, 45-60. (Rahmawati serta Riyanto, 2013)	1
TOTAL	31

The article entitled "Gender, Religiosity, Love of Money, and Ethical Perceptions of Tax Avoidance" has the most citations in the table above—26. The paper entitled "Analysis of the link between Emotional Intelligence and Love of Money on Students' ethical behavior

(empirical study of Bachelor of Accounting Students at Ganesha Education University)" was ranked fourth. The article with the title "Profit Management Actions: Impact of Types on Work, Love of Money, Skeptical Behavior and Professional Commitment" has the third number, namely Planned Behavior Theory contributing 15% of the total quotes, followed by Control Locus (26%), Fraud (44%), Machiavellian in nature (1%) and Love for money (14%). Because previous researchers did not include sources in this study, these citation findings are an update from previous researchers. Therefore, we hope that there will be more researchers who can expand this research.

CONCLUSION

(1) The mapping based on the title shows that the titles are Theory of Planned Behavior with six articles (23%), Control Locus with four articles (15%), Fraud with ten articles (38%), Machiavellian Nature with three articles (12%), and the desire for money in 3 articles (12%); Previous research has published on behavioral accountants and obtained 74 articles accredited by Sinta 2. (2) Based on research method mapping, the techniques used are: 7 articles (10%) are experimental, 52 articles (72%), survey/questionnaire, 4 articles (6%), case studies, 6 articles (8%), and 4 articles (4%), are theoretical/non-empirical; The research subjects mapped were academics/students who contributed 33 articles (44%), bankers who contributed 2.3%, accountants/auditors who contributed 14 articles (19%), employees/stakeholders who contributed 19 articles (26%), and taxpayers/investors who contributed 3 articles (4%); (4) Mapping the number of citations is limited to the top 3, meaning the TPB is thirty-three (15%), the LoC is fifty-five (26%), the quantity of fraud is 94 (44%), the number of Machiavellian traits is 3 (1%), and LoM was 31 (14%). The consequences of this research include the potential to provide future scholars and practitioners interested in this field with information about the state of research on Sprout 3.

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