

## ABSTRACT

Children engage in two types of lying – objective lie and white lie. The present study examined the relationships of these two types of lying with the two capacities of mentalisation, which are second order belief reasoning and interpretive theory of mind, and inhibitory control. Fifty-four K3 children participated in the study. It was found that second order belief and inhibitory control predicted objective lie telling while interpretive theory of mind predicted objective lie maintaining and white lie telling. Objective lie telling and maintaining, inhibitory control and second order belief understanding were clustered into a factor while white lie telling ability and interpretive theory of mind were clustered into another.

*Keywords:* Second order belief, interpretive theory of mind, inhibitory control, objective lie, white lie.