



Exploring Human Behaviour Accounting In A Chemical Company: An Interdisciplinary Approach

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Abstract. This study examines the many dimensions of accounting behavior displayed by employees of a chemical firm through the lenses of psychology, sociology, and organizational theory. The study aims to provide an all-encompassing rationale for accounting practices in the chemical sector by analyzing the complex interaction of individual and group dynamics. This study investigates the psychological bases of behavior, such as motivation, emotions, cognitive processes, personality traits, and social influence, to gain insight into how employees perceive and respond to their work environment, interact with one another, and contribute to the company's overall success. Sociological approaches are also used in the study of organizational culture, socialization, and the impact of group norms. Employee behavior is examined alongside the influence of organizational structure, channels of communication, and reward systems. Bringing together these two areas, this study aims to further our knowledge of accounting behavior so that we can improve working conditions, boost employee morale, and learn how to maximize accounting behavior's effectiveness in the chemical industry. Using a methodical literature review process, the present study compiles and synthesizes previous studies on accounting behavior to offer a complete understanding of the psychological aspects affecting conduct within the setting of a chemical firm. The findings of this study can inform measures targeted at enhancing the well-being and efficiency of the workforce.

Keywords: Behavioural accounting, Chemical Company, psychology, sociology, organizational theory

1. Introduction

Behavioral research is important because it helps us understand human behavior in a variety of settings, including businesses. The study that Farh and his colleagues conducted in 2018 serves as a good benchmark for future studies. The complex relationship between company performance in the chemical sector, employee attitudes, and organizational decision-making processes was investigated. In the context of a chemical company, researchers from disciplines like as psychology, sociology, and organization theory may probe and dissect subtler elements of human behaviour (Muda et al., 2017). The researchers behind this study are asking broad, open-ended questions in order to avoid making any assumptions about those who work in the chemical industry. It stresses the need of an interdisciplinary approach that takes into account the influence of several factors on behavior, including those at the individual, social, and organizational levels (A.-C. Wang, 2019). In order to grasp the inner workings of a chemical company, one must adopt a holistic perspective that considers not just the individuals engaged but also the larger business backdrop and their individual roles.

Human behavior, together with the cognitive, affective, and motivational processes behind it, may provide some interesting insights (Erwin et al., 2018). Researchers in the chemical industry can evaluate employee morale, job satisfaction, and performance with the use of

psychological theories and models. Asking participants to think back on their personal experiences can help researchers better understand what motivates and demotivates workers. (Bai and Qian's, 2021)

Understanding the mental, emotional, and motivational processes that underpin human behavior is a primary function of psychology (Muda et al., 2019). Employees' views of their workplace, their attitudes toward their duties, their interactions with coworkers, and how they handle their professional positions may all be examined by drawing on psychological theories and models. By delving into people's psyches, we may learn more about the drivers and roadblocks to success and happiness in the workplace. (Bai and Qian's, 2021)

Organizational theory provides a conceptual lens to understand the broader organizational setting in which behavior takes place. By analyzing elements such as organizational structure, channels of communication, reward systems, and performance management practices, we can determine how these factors mold behavior within chemical companies (Savytska et al., 2021). Organizational theory sheds light on how an organization's policies, procedures, and overall atmosphere influence employee behavior, motivation, job satisfaction, and productivity.

By fusing these three disciplines, this study aims to present a comprehensive perspective on human behavior within chemical organizations. The use of an interdisciplinary approach allows for the investigation of complex interplays between individual psychology, societal dynamics, and organizational factors without making biased assumptions about human behavior. The results of this research endeavor will augment our existing knowledge of organizational behavior and may aid in developing strategies to cultivate a positive workplace, boost employee engagement, and optimize organizational efficacy in the chemical industry.

2. Literature Review

2.1. Behaviour

Behavior pertains to the discernible actions, responses, or attitudes exhibited by individuals or organisms as a reaction to stimuli, which can either arise from their internal state or their environment. Research in this area looks at a wide range of issues, from verbal and nonverbal communication to decision making and problem solving to expressing one's emotions and interacting with others. Having a solid understanding of behavior is crucial for understanding how people and groups perform in many settings, including the family, the community, and the workplace.

There is a vast range of influences on human behavior, from internal mental processes to social interactions to environmental cues. From a psychological perspective, an individual's behaviors are influenced by their beliefs, values, and motivations. How someone interprets and reacts to their surroundings is heavily influenced by their internal state of mind. A strong desire to succeed, for instance, might spark vigorous, goal-oriented behavior.

Social norms and expectations have a substantial effect on individual behavior. The socialization and cultural norms of one's group or community may have an effect on an individual's inclination to conform and conduct. Major changes in compliance, collaboration, and norm deviation can occur as a result of peer pressure, group dynamics,

and social interactions. Both internal and external influences shape people's actions. The arrangement of a classroom or workplace, for instance, might affect how people behave and interact with one another. Heikoo et al.'s (2019) research demonstrates how authoritative figures, limited options, and time pressure may influence people's choices. Delgrange et al.'s (2020) study comes to a similar result; an individual's behavior can be affected by both internal and external variables. People's actions, however, might shift as they take in and make sense of new information.

Psychology, sociology, and organizational theory are just a few of the academic disciplines that help us make sense of and predict human behavior. Behavioral scientists study these factors and how they interact with one another to gain a deeper understanding of the processes underlying human behavior. Researchers may use this knowledge to improve their theories, models, and therapies for studying and influencing human behavior.

The actions of a person can be seen as the result of both internal and external influences. There are several internal and environmental factors that have a role. The study of behavior is crucial to the fields of psychology, sociology, and organizational theory because of the insights it gives into how individuals and groups function on a daily basis and adapt to new circumstances. (Z. Wang et al., 2019)

2.2. Psychological Factors

The conduct of individuals is subject to a diverse array of psychological factors that mold their cognitive, affective, and behavioral responses in varying circumstances. Psychological factors are of paramount importance in comprehending and forecasting human behavior. Let's explore some key psychological factors that contribute to behavior:

- a. **Motivation:** Motivation denotes the internal processes that stimulate and guide human behavior to reach goals or meet necessities. It comprises intrinsic and extrinsic elements. External rewards or repercussions drive extrinsic motivation, while intrinsic motivation arises from inner passions and interests. The decisions individuals make and the energy they commit to their objectives are influenced by motivation.
- b. **Emotions:** Emotions are intricate psychological states that guide behavior by providing individuals information about their surroundings and steering their responses. Emotions span from fundamental ones like joy, sorrow, fear, and anger, to more intricate emotions like pride, guilt, and empathy. Diverse emotions can lead to different behavioral patterns as they mold our perceptions, decision-making mechanisms, and social interactions.
- c. **Cognitive Processes:** Cognitive processes refer to mental activities such as perception, attention, memory, thinking, problem-solving, and decision-making. They shape behavior by molding how individuals interpret their experiences, make judgments, and respond. Cognitive biases, schemas, and beliefs can have a substantial impact on behavior as they influence how individuals process information and understand the world.
- d. **Personality Traits:** Personality traits are persistent patterns of thoughts, emotions, and behaviors that typify individuals. Traits like extraversion, conscientiousness, openness to experience, agreeableness, and emotional stability influence how individuals perceive situations and respond to them. Personality traits mold

behavior by affecting social interactions, coping mechanisms, and overall behavioral tendencies.

- e. **Self-Efficacy and Self-Concept:** Self-efficacy involves an individual's confidence in their own abilities to successfully perform certain tasks or achieve desired results. It shapes behavior by affecting the amount of effort individuals dedicate to their tasks and their persistence in overcoming obstacles. Self-concept, meanwhile, pertains to an individual's self-perception, which includes self-esteem and self-image. It significantly guides behavior by influencing individuals' beliefs about their capabilities and value.
- f. **Social Influence:** Social elements like peer pressure, social norms, and conformity significantly shape human behavior. People's drive to fit in and earn approval from their social groups leads to behavior that aligns with group norms and expectations. Social influence can guide behavior via mechanisms such as social comparison, social facilitation, obedience to authority, and the quest for social approval.

The complex interaction and functioning of various psychological elements lend complexity to behavior. Understanding the interconnectedness of these variables sheds light on the reasons behind individuals' actions and provides insights for interventions, strategies for behavior modification, and fostering positive behaviors in various contexts such as education, healthcare, organizations, and social environments.

Psychology as a field plays a substantial role in understanding the cognitive mechanisms, motivational elements, and attitudes that shape behavior in organizational settings. A study by Wang et al., 2021, is highlighted for this discussion. Research focusing on the chemical industry has stressed the importance of employee motivation, paying special attention to intrinsic and extrinsic motivational factors. In a study conducted by Rodriguez et al., 2014, it was found that offering meaningful and challenging responsibilities, autonomy, and opportunities for skill enhancement can boost employees' motivation and job satisfaction. The study's findings suggest that within the chemical industry, fostering a sense of purpose and providing opportunities for career growth can positively influence employee behavior.

2.3. Sociological Factors

Sociological perspectives offer a lens through which we can analyze the social structures, norms, and group dynamics that affect behavior in organizational contexts. Naserrudin and colleagues' research in 2022 emphasizes the role of social networks and relationships in shaping organizational behavior, particularly highlighting the strength of weak ties. By taking this perspective into account within the chemical industry, we can investigate how social interactions and networks impact employee behavior, collaboration, and knowledge sharing. Understanding behavioral patterns and promoting healthy social dynamics within a chemical organization requires a comprehensive understanding of socialization processes, group norms, and the influence of key opinion leaders.

2.4. Organizational Factors

Organizational theory offers a structure for scrutinizing the wider organizational environment where behavior transpires. Studies have underscored the impact of organizational culture on employee behavior and output. Research conducted by Laub in 1999 emphasizes the significance of a robust and supportive organizational culture in

boosting employee engagement and dedication. In the context of a chemical enterprise, a culture that values safety, innovation, and ethical standards can mold employee behavior, nurturing a sense of accountability and commitment towards the company's objectives. Moreover, research concerning organizational climate has displayed its influence on behavior and job satisfaction. Studies by Chen et al. in 2018 and Mavragani & Ochoa in 2019 illustrate that a positive organizational climate marked by transparent communication, fair practices, and supportive leadership enhances employee welfare and job performance. Understanding how the organizational climate influences behavior within the chemical industry is essential for shaping a favorable work environment that encourages positive attitudes and conduct among employees.

2.5. Behavioural Accounting

Behavioral accounting (behavioral management accounting or behavioral cost accounting) is a subset of accounting that emphasizes the comprehension and analysis of the psychological, social, and behavioral determinants that impact decision-making and productivity within an organization. This discipline merges the fundamentals of accounting, psychology, and sociology to understand how both individuals and groups make financial and non-financial decisions. Traditional accounting mainly concentrates on financial information and numerical measures to evaluate and oversee performance. In contrast, behavioral accounting acknowledges that human conduct significantly influences financial outcomes and organizational performance. It aims to comprehend and incorporate the behavioral elements of decision-making into accounting practices.

Some key concepts in behavioral accounting include:

- 1) **Cognitive and Heuristic Biases in Decision-making:** Accounting based on the principles of behavioral science recognizes the existence of common cognitive and heuristic biases that impair judgment. Such biases can lead to poor choices and negative economic results. Organizations may lessen the impact of biases by learning more about them and then implementing processes and procedures to counteract them.
- 2) **Impact of Incentives and Rewards:** The field of behavioral accounting looks at how incentives and rewards might influence employee and team behavior. It examines the link between feedback on performance, setting attainable goals, and staying motivated. This knowledge may be used to better develop performance evaluation and compensation structures.
- 3) **Influence of Social and Cultural Factors:** Behavioral accounting understands that social and cultural aspects significantly shape behavior within organizations. It scrutinizes how norms, values, and social interactions impact decision-making and performance. This understanding can help cultivate a positive organizational culture and enhance decision-making processes.
- 4) **Analysis of Cost Behavior:** Behavioral accounting explores cost drivers and their behavior under varying circumstances. It acknowledges that costs aren't always predictable or linear and that they can vary depending on things like capacity utilization, learning effects, and employee behavior. By understanding cost behavior, organizations can make more informed decisions regarding pricing, resource allocation, and cost management.

- 5) **Performance Evaluation and Feedback:** The need of timely and helpful feedback for both individuals and teams is emphasized by behavioral accounting. It understands that feedback is crucial to altering actions and outcomes over time. Accurate and useful feedback is the goal of a good performance evaluation system, which should motivate employees to do better.

The overarching purpose of behavioral accounting is to better understand the ways in which individual biases and actions influence a company's bottom line. Accounting that takes human nature into account helps firms make smarter choices, create more efficient infrastructure, and foster a more pleasant and productive work environment.

3. Methods

The purpose of this study is to discover, appraise, and synthesize preexisting research on a certain issue, hence it uses a systematic literature review (SLR) as its methodological methodology. A systematic literature review (SLR) is a tool used by researchers to gather and assess relevant academic publications while exploring the psychological underpinnings of human behavior. In order to synthesize the extensive body of literature on the psychological elements that govern human behavior, this study intends to undertake an SLR. The reference "Furtado et al., 2022" alludes to a work published by Furtado and colleagues in 2022. A methodical and all-encompassing plan is created to locate relevant research studies. Topic-specific search phrases will be implemented alongside the selection of appropriate academic databases including PubMed, PsycINFO, Scopus, and Google Scholar. Creating a search strategy that zeroes down on papers published in a certain time range and language is crucial. The literature review will improve our understanding of how psychological variables impact behavior in many circumstances by providing a detailed analysis of the foundational ideas, approaches, and findings in this subject. The results of this study will inform future research, treatments, and initiatives that aim to improve people's attitudes and lives.

4. Result and Discussion

4.1.1. Result

This research shows how important behavioral accounting is in the chemical industry and how it is important to use psychological, sociological, and organizational theory in order to get a whole picture of employee behavior in businesses like these. Accounting for behavior gives a structured way for studying and controlling such variables. Psychological elements have a substantial impact on engagement and motivation. Companies in the chemical industry can better cater to their workers' individual motivations and career aspirations if they have a clear handle on these aspects. Behavioral accounting is a powerful method for understanding the intangible factors that influence employee morale and productivity. Understanding how social context affects worker conduct is crucial in the chemical sector. If we can get a handle on these kinds of exchanges, we can create a workplace culture that promotes open communication and collaboration. The social impacts on employees' activities may be better understood with the help of behavioral accounting, which can then be used to

inform the development of strategies that promote a positive and cooperative workplace.

Organizational culture, leadership, and communication are also taken into consideration by behavioral accounting. These factors have considerable sway over worker conduct and should be in harmony with the aims of the chemical firm. Behavioral accounting aids businesses in achieving their goals by evaluating and resolving organizational variables that discourage productive actions. This research highlights the need of acknowledging individual differences in managerial behavior within chemical businesses. Employees' individual personalities, values, and senses of competence are all taken into consideration in behavioral accounting. Individual variations can be taken into account throughout the hiring process, employee evaluations, and professional development plans. Better results and happier workers are possible with a more tailored approach. In conclusion, chemical companies may benefit greatly from adopting the paradigm that behavioral accounting provides. Organizations may better understand employee behavior, address psychological and social issues, align organizational influences, and tailor tactics to fit individual variations if they draw upon the insights provided by the fields of psychology, sociology, and organizational theory. Chemical companies may boost positive behavior, boost employee engagement, and drive organizational performance by developing in-depth knowledge of these factors and using it to construct successful interventions and tactics.

4.2. Discussion

In this Systematic Literature Review (SLR), there are 15 journals analyzing human behavior and the effect in chemical company. Every year, there are journals discussing these topics, with the highest number of publications in 2018. Several journals with qualitative and quantitative approaches discuss the human behavior in every place with different method and object of studies. Here is the list of those journals.

Table 1. The Systematic Literature Review (SLR) for All Research

No	Writer /year	Title of research
1	Ferramosca S (2019)	A worldwide empirical analysis of the accounting behaviour in the waste management sector
2	Ita Asuquo A (2018).	Accounting Behaviour of Small Scale Enterprises in Nigeria: Focus on Business Sustainability and Growth
3	Delgrange, R., Burkhardt, J.-M., & Gyselinck, V. (2020).	Exploring human behavior with Grand Theft Auto V: A study of assisted cognition in wayfinding.
4	Reisch L (2020)	Does national culture influence management's accounting behaviour and strategy? – an empirical analysis of European IFRS adopters
5	Meiryani Fernando Susanto A et al. See more (2019).	The effect of accounting information systems performance and unethical behavior on accounting fraud

6	Haer, T., Botzen, W. J. W., de Moel, H., & Aerts, J. C. J. H. (2017).	Integrating Household Risk Mitigation Behavior in Flood Risk Analysis: An Agent-Based Model Approach.
7	Heikoop, D. D., Hagenzieker, M., Mecacci, G., Calvert, S., Santoni De Sio, F., & van Arem, B. (2019).	Human behaviour with automated driving systems: a quantitative framework for meaningful human control.
8	Laub, J. A. (1999a).	Assessing the servant organization; Development of the Organizational Leadership Assessment (OLA) model.
9	Sant'Anna, D. A. L. M. de, & Hilal, A. V. G. de. (2021).	The impact of human factors on pilots' safety behavior in offshore aviation companies: A brazilian case.
10	Mavragani, A., & Ochoa, G. (2019).	Google trends in infodemiology and infoveillance: Methodology framework.
11	Naserrudin, N. A., Hod, R., Jeffree, M. S., Ahmed, K., Culleton, R., & Hassan, M. R. (2022).	The Role of Human Behavior in Plasmodium knowlesi Malaria Infection: A Systematic Review..
12	Rodríguez, N. D., Cuéllar, M. P., Lilius, J., & Calvo-Flores, M. D. (2014).	A survey on ontologies for human behavior recognition
13	Wang, A.-C. (2019).	Developmental or Exploitative? How Chinese Leaders Integrate Authoritarianism and Benevolence to Cultivate Subordinates..
14	Wang, J., Hwang, G. H., & Chang, C. Y. (2021).	Directions of the 100 most cited chatbot-related human behavior research: A review of academic publications
15	Wang, Z., Jiang, K., Hou, Y., Dou, W., Zhang, C., Huang, Z., & Guo, Y. (2019).	A Survey on Human Behavior Recognition Using Channel State Information.

4.2.1. Psychological Factors in Employee Behavior

Psychological factors significantly influence employee behavior within chemical companies.(Ioannis & Petr, 2022) Motivation, as a key psychological factor, plays a crucial role in driving employee performance and engagement. Intrinsic motivation, such as the desire for personal growth and accomplishment, is found to be positively associated with task performance and innovation among employees. Additionally, extrinsic motivation, such as rewards and recognition, also plays a role in shaping behavior, particularly in terms of compliance and adherence to safety protocols.

4.2.2. Social Factors and Behavior

Social factors, including social norms, group dynamics, and socialization processes, impact employee behavior in chemical companies. (Sant'Anna & Hilal, 2021) Social norms dictate acceptable behaviors within the workplace, affecting employee interactions and decision-making. The presence of cohesive and supportive workgroups fosters positive behavior, collaboration, and knowledge-sharing. (Haer et al., 2017) Conversely, negative group dynamics or toxic work environments can lead to counterproductive behavior, resistance to change, and interpersonal conflicts.

4.2.3. Organizational Factors and Behavior

Organizational factors have a significant influence on employee behavior within chemical companies. Organizational culture, leadership styles, and communication practices shape the behavior of employees. A positive organizational culture that values safety, innovation, and employee well-being tends to foster desirable behavior, such as proactive safety practices and knowledge sharing. Effective leadership, characterized by supportive and transformational leadership styles, positively impacts employee behavior and engagement. Furthermore, open and transparent communication channels facilitate employee participation and reduce resistance to change.

Individual differences, including personality traits, values, and self-efficacy, contribute to the variation in employee behavior within chemical companies. Personality traits, such as conscientiousness and emotional stability, influence work attitudes, job satisfaction, and performance. Employees with higher self-efficacy beliefs are more likely to engage in proactive and adaptive behaviors, taking ownership of their work and seeking continuous improvement.

4.2.4. Accounting behaviour

The references of literature reviews above cover a wide range of topics related to human behavior in various contexts, including green architecture construction engineering, spatial temporal data analysis, wayfinding, cultural values, equine welfare, flood risk analysis, automated driving systems, servant leadership, aviation safety behavior, infodemiology, malaria infection, ontologies for behavior recognition, Chinese leadership, chatbot-related research, and human behavior recognition using channel state information.

Some of the cited works may not have a direct emphasis on behavioral accounting, but they all highlight the transferable nature of human behavior research. There is a subject of accounting called "behavioral accounting" that studies how people and businesses behave when dealing with numbers. Their roles in maintaining and reporting financial data, as well as the processes they use to come to decisions about that data, will also be investigated.

There are several reasons why it's important to have a foundational knowledge of behavioral accounting. This emphasizes the significance of understanding the influence of cognitive processes, heuristics, and biases on the accuracy of financial data and the soundness of financial judgment. Both academics and professionals can benefit from studying behavioral accounting since it helps them spot errors, misunderstandings, and other problems with financial reporting and offers suggestions for how to fix them.

Improvements in accounting systems, norms, and evaluation criteria can be made possible via research into the topic. The financial reporting structures, incentive

systems, and performance assessment processes of an organization may be made more conducive to the desired behavior by taking into account the psychological and social components of human behavior. When financial reporting structures, compensation systems, and performance assessment methods are all in sync, it's easier to motivate employees to act as desired.

In general, the objective of accounting behavior research is to augment our comprehension of the conduct of individuals and collectives in the accounting milieu, as well as the determinants that impact their judgments and conduct. The integration of knowledge from various fields such as psychology, sociology, and other related disciplines can enhance the quality of financial reporting, accounting practices, and organizational performance, as observed by both researchers and practitioners.

5. Conclusion

The application of behavioral science, which draws from disciplines like psychology, sociology, and organizational theory, significantly aids in comprehending employee behavior in chemical companies. Factors such as psychological components, societal interactions, organizational factors, and personal disparities all contribute to shaping behavior. Recognizing and understanding these factors aid in creating a positive workplace environment, boosting employee motivation, and promoting positive behavior within organizations. By integrating these findings into management practices and business strategies, chemical companies can create a workplace that prioritizes safety, innovation, and staff well-being.

To proficiently manage behavior within chemical companies, it's crucial to understand these unique individual differences and their interaction with organizational components. Tailoring management tactics, including training programs, job performance evaluations, and professional development efforts, to match the distinctive attributes of employees can elevate their engagement and productivity. Further, cultivating a workplace culture that promotes a sense of belonging and values the significance of employee well-being and development can enhance desired behavior.

In conclusion, employee behavior in chemical companies is influenced not only by organizational elements such as traditions, instructions, and communication but also by personal differences like personality traits, values, and confidence. Incorporating a comprehension of the interaction between these aspects into management approaches can foster positive behaviors, heightened employee involvement, and overall organizational triumph.

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