



Department of Digital Business

**Journal of Artificial Intelligence and Digital Business (RIGGS)**

Homepage: <https://journal.ilmudata.co.id/index.php/RIGGS>

Vol. 5 No. 2 (2026) pp: 2947-2954

P-ISSN: 2963-9298, e-ISSN: 2963-914X

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## The Role of Motivation and Organizational Behavior in Managerial Decision-Making: Rationality or Behavioral Influence? A Behavioral Accounting Perspective

Lovanka Salsabila Aulia Putri, Nadira Ramadhani, Muhammad Farhan, Emylia Yuniarti

Department of Accounting, Faculty of Economics, Sriwijaya University

[0131382328150@student.unsri.ac.id](mailto:0131382328150@student.unsri.ac.id), [0131382328136@student.unsri.ac.id](mailto:0131382328136@student.unsri.ac.id), [0131382328176@student.unsri.ac.id](mailto:0131382328176@student.unsri.ac.id),  
[yuniartiemylia@fe.unsri.ac.id](mailto:yuniartiemylia@fe.unsri.ac.id)

### **Abstract**

*Managerial decisions in accounting practice often deviate from the assumptions of pure rationality due to the influence of psychological and organizational factors. In practice, managers do not always make decisions solely based on logical calculations and financial information, but are also affected by motivation, cognitive biases, emotions, organizational culture, reward systems, and social pressures within the workplace. This study aims to analyze the role of motivation and organizational behavior in managerial decision-making from a behavioral accounting perspective, particularly in explaining the tension between rationality and behavioral influence in organizational settings. The research employs a Systematic Literature Review (SLR) method using the PRISMA framework by qualitatively reviewing accredited articles indexed in Scopus, SINTA, and Google Scholar from 2020–2026. The findings indicate that managerial decision-making is strongly influenced by intrinsic and extrinsic motivation, bounded rationality, emotional conditions, and organizational dynamics such as corporate culture, leadership patterns, and team interactions. These behavioral factors significantly shape how accounting information is interpreted and used in decision-making processes. The study concludes that behavioral accounting provides a more comprehensive framework for understanding managerial decisions by integrating psychological and organizational dimensions into accounting practices and professional judgment, particularly in increasingly dynamic, uncertain, and technology-driven modern organizational and business environments across various industrial sectors.*

*Keywords: Behavioral Accounting, Managerial Decision-Making, Motivation, Organizational Behavior*

### **1. Introduction**

The role of accounting information systems has become increasingly fundamental in navigating the complexities of the modern global business environment. While traditional perspectives often perceive accounting as a rigid, purely mathematical tool for recording transactions, the practical execution of financial reporting is deeply inseparable from human intervention. This dynamic underscores that observed accounting phenomena are not merely the result of mechanical data processing but are significantly shaped by the specific preferences, abilities, and experiences of individual decision-makers [1]. In many organizational contexts, managers are often required to make decisions under conditions of uncertainty, limited information, and time pressure. These situations increase the possibility that subjective judgment and personal interpretation will influence how accounting information is processed and utilized in strategic decision-making. Consequently, organizational success is no longer determined solely by numerical accuracy but also by internal elements such as work motivation and organizational culture which dictate the quality of strategic outcomes [2]. A supportive organizational environment may encourage transparency, collaboration, and ethical behavior in financial decision-making. Conversely, organizational cultures characterized by excessive pressure and rigid performance demands may increase the likelihood of biased judgment and dysfunctional managerial behavior. Therefore, understanding these behavioral underpinnings is essential for achieving a more realistic and comprehensive view of managerial decision-making in the contemporary era.

The limitations of traditional accounting models in explaining complex decision-making processes have led to the emergence of behavioral accounting research as a critical interdisciplinary field. This evolution signifies a fundamental shift where accounting is no longer viewed merely as a technical procedure but as a discipline that must integrate psychological and sociological insights. According to [3], the history of behavioral accounting over

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the last sixty years reveals a consistent effort to trace how human behavior interacts with financial information across different eras. This development demonstrates that accounting research has gradually shifted from a purely quantitative orientation toward a more interdisciplinary perspective that considers human psychology and social interaction as important determinants of accounting practices. Within this framework, researchers have identified that cognitive constraints and various biases such as overconfidence and framing effects significantly distort the processing of accounting data [4]. These biases may lead managers to overestimate positive outcomes, underestimate risks, or selectively interpret financial information according to their personal expectations. As a result, managerial decisions may deviate from objective financial considerations despite the availability of accurate accounting data. Consequently, the integration of these behavioral variables is no longer optional but remains a necessity for understanding the authentic reality of professional judgment. Therefore, bridging the gap between numbers and human psychology becomes the primary focus in developing more robust managerial accounting frameworks.

Individual motivation and organizational environments act as pivotal variables that frequently intervene in the objectivity of accounting data during the decision-making process. Motivation functions not merely as a performance driver but also as a psychological framework that shapes how managers perceive and interpret financial information. Within this context, the concept of bounded rationality suggests that managers operate under cognitive constraints which prevent them from achieving absolute logical perfection [5]. Such findings reinforce the argument that managerial personality traits can significantly influence strategic financial decisions and organizational outcomes. Therefore, behavioral characteristics should be considered as an important component in evaluating managerial effectiveness. These cognitive limitations are often exacerbated by organizational pressures such as peer influence and corporate culture which further complicate professional judgment. Research indicates that managerial decision-making significantly impacts employee motivation and the overall sustainable success of a company [6]. This indicates that managerial behavior does not only affect organizational performance in the short term but also influences long-term sustainability, employee commitment, and the overall effectiveness of organizational strategies. Consequently, recognizing the interplay between personal motivation and organizational dynamics is crucial for understanding why accounting outcomes often deviate from theoretical rationality.

Despite the growing body of literature on behavioral accounting, a significant research gap persists regarding the simultaneous integration of motivation and organizational dynamics within a single decision-making framework. Previous studies have extensively explored the prevalence of cognitive biases in contemporary accounting practices, yet these inquiries often overlook how specific motivational drivers interact with such biases [7]. In practice, motivational factors such as achievement orientation, financial incentives, and career expectations may strengthen or weaken the influence of cognitive bias in managerial judgment. However, the interaction between these variables remains insufficiently explored in accounting literature. Furthermore, while recent research has begun to address the role of behavioral accounting in the digital era, the focus remains largely on technical readiness and digital literacy rather than the deeper psychological interplay of organizational behavior [8]. This fragmentation in current literature suggests that the combined influence of individual motivation and group-level pressures on managerial rationality remains underdeveloped. Consequently, there is a pressing need for a comprehensive analysis that bridges these isolated variables to provide a more holistic understanding of professional judgment. Therefore, this study aims to fill this void by examining the intersection of behavioral factors and decision-making within the accounting perspective.

This study specifically aims to analyze the tension between economic rationality and behavioral influences in managerial decision-making within the perspective of behavioral accounting. The primary objective is to investigate how individual psychological traits and organizational structures deviate from purely logical financial models. Previous evidence indicates that specific behavioral patterns such as CEO narcissism can drive strategic choices like earnings management which ultimately impact firm performance [9]. Such findings reinforce the argument that managerial personality traits can significantly influence strategic financial decisions and organizational outcomes. Therefore, behavioral characteristics should be considered as an important component in evaluating managerial effectiveness. Furthermore, the effectiveness of strategic accounting practices is highly contingent upon the synergy between organizational culture and supporting information systems [10]. Effective accounting systems require not only technological support but also organizational environments that promote communication, trust, and ethical responsibility. Without these behavioral supports, even sophisticated accounting systems may fail to produce optimal managerial decisions. Theoretically, this research contributes to the literature by providing an integrated framework that combines motivation and organizational dynamics. Practically, the

findings offer valuable insights for companies to develop more balanced internal control systems that account for human behavioral complexities.

## **2. Theoretical Framework**

### **Behavioral Accounting**

Behavioral accounting is a field that examines how the roles and behaviors of individuals such as managers, auditors, investors, analysts, and standard setters influence financial reporting practices, disclosure, taxation, auditing, and corporate social responsibility. The main focus of this field is to understand that accounting decisions are not purely technical or fully rational, but are also shaped by human factors. Behavioral accounting is influenced by behavioral economics, which emphasizes that individual behavior is not determined solely by economic incentives and available information, but also by personal preferences, abilities, experiences, cognitive biases, as well as social and institutional norms [1]. In this context, behavioral accounting emphasizes that financial information is interpreted differently by each individual depending on their psychological characteristics and organizational experiences. As a result, identical accounting information may lead to different managerial decisions because individuals often rely on subjective judgment and personal perception when evaluating financial conditions. Behavioral accounting also highlights the importance of understanding human reactions toward accounting systems, performance evaluations, and organizational controls. This perspective broadens the traditional accounting approach by integrating behavioral and social dimensions into financial decision-making processes. Therefore, this approach helps explain why differences in decision-making often occur even when individuals face the same information and conditions.

### **Managerial Decision-Making**

Managerial decision-making is a systematic and continuous process that helps managers solve problems and achieve organizational goals effectively. It starts with clearly defining the problem to ensure the right issue is addressed, followed by collecting and analyzing relevant information to understand its causes and context. Managers then establish criteria or objectives as a basis for evaluating possible solutions, and develop several alternative options. Each alternative is assessed based on these criteria by considering its advantages, disadvantages, risks, and potential impacts. After selecting the most optimal solution, the decision is implemented through proper planning, resource allocation, and coordination. Finally, the outcomes are monitored and evaluated to ensure the decision achieves the desired results, allowing for adjustments if necessary [11]. In practice, managerial decision-making rarely occurs under perfectly rational conditions because managers frequently face uncertainty, limited information, and time constraints. Furthermore, the effectiveness of managerial decisions is strongly influenced by the ability of managers to balance analytical thinking with behavioral considerations. Decisions that ignore psychological and organizational aspects may reduce employee commitment and negatively affect organizational performance.

### **Motivation**

Motivation is a condition or state that encourages, stimulates, or drives an individual to take action or engage in activities in order to achieve desired outcomes. Motivation can be classified into four types. First, positive motivation, which encourages individuals through rewards or incentives. Second, negative motivation, which is based on the fear of punishment or adverse consequences. Third, intrinsic motivation, which originates from internal drives such as personal interest, satisfaction, or a sense of responsibility. Fourth, extrinsic motivation, which is influenced by external factors such as rewards, recognition, or environmental pressures. These four types of motivation play a crucial role in shaping individual behavior, performance, and creativity within an organization, as they influence how individuals direct their efforts, maintain persistence, and respond to challenges in the workplace [12]. Motivation is also closely associated with decision-making behavior because highly motivated individuals tend to demonstrate greater initiative, persistence, and willingness to take strategic actions. Conversely, low levels of motivation may encourage passive behavior, resistance to change, and risk-avoidance tendencies in organizational settings. In managerial contexts, motivation not only affects productivity but also shapes how managers interpret accounting information and evaluate alternative solutions. In managerial contexts, motivation not only affects productivity but also shapes how managers interpret accounting information and evaluate alternative solutions. Therefore, motivation becomes an important behavioral factor in determining the

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### Organizational Behavior

Organizational behavior is a field of study that examines how individuals and groups behave within an organization, as well as how such behavior is influenced by the organization's structure, culture, and management systems. This field focuses on understanding the relationship between people and their work environment in order to improve organizational effectiveness and performance. In the context of organizational theory, it includes the study of interactions among members, group dynamics, work motivation, communication patterns, conflicts that arise, and leadership styles within the organization. By understanding these aspects, organizations can manage their human resources more effectively and create a productive and harmonious work environment. [13]. Organizational behavior also plays an important role in shaping communication patterns, employee attitudes, and managerial responses to organizational challenges. A supportive organizational climate may encourage collaboration, transparency, and ethical behavior, whereas unhealthy organizational environments may increase stress, conflict, and biased decision-making. In addition, organizational culture and leadership style significantly influence how employees adapt to change and interact within teams. These behavioral dynamics ultimately affect organizational effectiveness and the quality of managerial decision-making processes.

### 3. Research Methods

This study employs a Systematic Literature Review (SLR) guided by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework to investigate the impact of motivation and organizational behavior on managerial decision-making. The SLR approach was selected because it allows researchers to systematically identify, evaluate, and synthesize previous studies related to behavioral accounting and managerial decision-making. This method also helps ensure transparency and minimize subjectivity in the literature selection process.

The research process began with a comprehensive identification phase across Scopus, Sinta-indexed journals, and Google Scholar using targeted keywords such as "behavioral accounting" and "professional judgment" for the period of 2020 to 2026. The selected time range was intended to capture the most recent developments in behavioral accounting research, particularly studies discussing the influence of psychological and organizational factors in modern business environments. Keywords were adjusted and combined using several search strategies to obtain broader and more relevant literature sources.

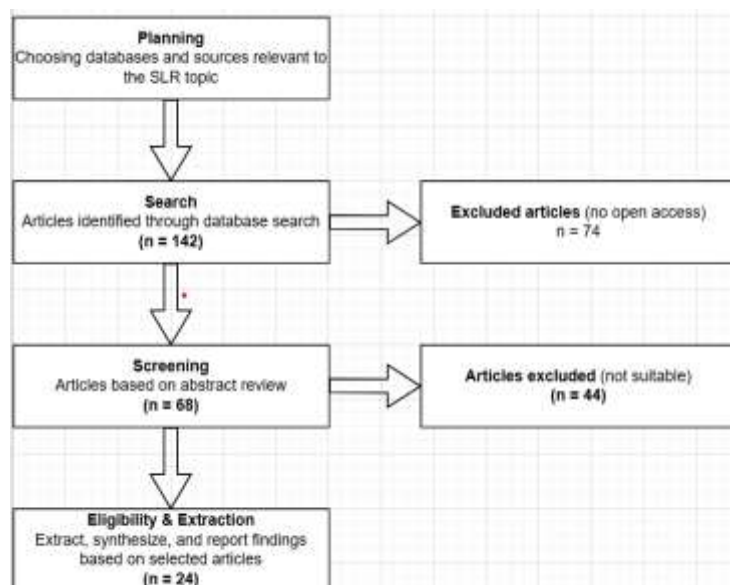


Figure 1. SLR Protocol Information Sources

Following the initial search, a rigorous screening and eligibility assessment was conducted to select peer-reviewed articles that specifically examine the intersection of psychological drivers and organizational dynamics. The inclusion criteria consisted of peer-reviewed journal articles, studies published in English or Indonesian, and research specifically discussing behavioral influences in accounting and managerial decision-making. Meanwhile, articles lacking relevance to behavioral variables or focusing solely on technical accounting procedures were excluded from the review process.

Studies focusing exclusively on technical accounting systems without human behavioral components were excluded to ensure a deep qualitative synthesis of the human-centric variables. This filtering process was conducted to maintain the consistency and relevance of the reviewed literature with the objectives of the study. As a result, the selected articles were considered capable of providing comprehensive insights into the interaction between motivation, organizational behavior, and accounting decisions.

By categorizing recurring themes such as cognitive biases and organizational culture, this methodology provides a transparent and robust foundation for analyzing the deviation from economic rationality in contemporary accounting practices. Furthermore, the qualitative synthesis approach enabled the researchers to compare findings across different studies and identify recurring behavioral patterns influencing managerial judgment. Through this method, the study was able to generate a more integrated understanding of behavioral accounting phenomena in organizational contexts.

## **4. Results and Discussions**

### **4.1. The Role of Motivation in Managerial Decision-Making and Performance**

Motivation explains how strong an individual's drive is, where it is directed, and how long the individual persists in achieving goals [12]. In managerial and employee contexts, the level of motivation is closely related to the intensity of effort, willingness to take action, and performance outcomes. Motivation significantly influences decision-making patterns and employee performance, as it acts as a key driving force that shapes how individuals respond to tasks, pressure, and opportunities in the workplace. High motivation, characterized by clear goals, strong effort intensity, and high persistence, encourages employees to work harder, face challenges with greater confidence, and make more aggressive and proactive decisions, such as setting higher targets and taking on greater job responsibilities [12]. This condition indicates that motivation does not only affect productivity, but also shapes managerial courage in evaluating risks and pursuing strategic opportunities. Highly motivated individuals tend to demonstrate greater confidence and initiative in making organizational decisions.

In addition, motivation influences how managers respond to organizational uncertainty and performance pressure. Managers with stronger motivational orientations are generally more willing to explore alternative solutions, adapt to changing situations, and take calculated risks in achieving organizational objectives. This condition contributes to more dynamic and innovative decision-making processes within organizations. This is also empirically supported by findings at PT Jinheung Electric Indonesia, where increased motivation has been shown to have a positive and significant effect on employee performance. Conversely, low motivation marked by weak drive, unclear goals, and low persistence leads employees to merely meet minimum standards, avoid additional responsibilities, and show limited initiative. As a result, decisions tend to be safer, more defensive, and minimalistic, focusing only on task completion without optimal effort [14]. These findings suggest that low motivation may weaken organizational competitiveness because employees become less innovative and less responsive to workplace challenges. In the long term, such conditions may reduce overall organizational effectiveness and hinder strategic development.

### **4.2. Organizational Behavior**

Organizational behavior can be understood through three layers: how individuals think and feel, how teams interact, and how organizational culture and systems shape behavior. At the individual level, emotions and past experiences influence how a person perceives the world and reacts in decision-making. For example, negative experiences such as poor treatment in early life may foster emotional patterns characterized by suspicion, perceiving the environment as threatening, and interpreting others' expressions more negatively, which in turn affects daily decisions. At the same time, cognitive biases do not arise solely from logical errors, but also from the interplay between emotions and social experiences that continuously shape how individuals evaluate and choose.

This is reflected in decision-making models that integrate emotions and cognitive distortions within a bounded rationality utility framework [15], [16]. This demonstrates that managerial decisions are strongly connected to emotional and social experiences rather than being purely analytical processes. Individuals frequently interpret organizational situations through subjective perspectives shaped by previous experiences and emotional conditions.

At the group level, team pressure, conflict, and discussion patterns are influenced by how members psychologically process situations, as well as by their levels of emotional intelligence and cultural intelligence. In teams especially virtual and multicultural ones conflicts may arise due to differences in needs, perceptions, and cultural norms, manifesting as interpersonal, task, or process conflict. However, team members with higher emotional intelligence and cultural intelligence are better able to manage conflict, thereby reducing its negative impact on coordination and team performance [17]. Effective conflict management is therefore essential in maintaining organizational stability and decision quality, particularly in multicultural and digitally connected work environments. Teams with better emotional understanding are generally more capable of achieving collaborative and balanced decisions. In modern organizations, especially those operating in global and digital environments, the ability to manage interpersonal relationships has become increasingly important. Effective communication and emotional awareness help reduce misunderstandings, strengthen teamwork, and improve organizational adaptability in responding to complex business challenges.

In the organizational context, corporate culture and reward systems play a crucial role in shaping employee behavior. Organizational culture, as the “personality” of a company, reflects shared values, norms, and expectations that guide work attitudes, including the emergence of prosocial behaviors such as organizational citizenship behavior (OCB), with patterns that vary depending on the type of culture implemented [18]. A positive, supportive, and inclusive culture has also been shown to reduce stress and burnout while increasing employee loyalty [19]. Employees who feel psychologically supported within the organization are more likely to demonstrate commitment, cooperation, and positive workplace behavior. Consequently, organizational climate becomes an important factor in maintaining both employee well-being and organizational performance. On the other hand, unfair or inadequate reward systems may encourage knowledge hiding, whereas fair, transparent, and recognition-based systems promote information sharing and better collaboration [20]. Fair reward systems encourage employees to contribute more openly and participate actively in organizational processes. Conversely, perceptions of injustice may create distrust, reduce motivation, and negatively influence communication within teams. Consequently, organizations should ensure that reward and evaluation systems are implemented transparently and consistently. Fair treatment not only improves employee satisfaction but also strengthens cooperation and organizational stability.

### **4.3. Psychological Factors in Decision-Making**

Decisions in economic and organizational contexts are often assumed to be rational; however, in reality, they are heavily influenced by cognitive biases and heuristics mental shortcuts that do not always lead to optimal choices. These heuristics are useful in enabling quick decision-making under conditions of limited time and information, yet they can also result in systematic errors, particularly in complex and long-term situations. Common biases include the tendency to continue a decision due to prior investments, preference for maintaining the status quo, greater sensitivity to losses than gains, short-term orientation, and the tendency to focus only on information that aligns with prior beliefs or is most easily recalled. These biases ultimately affect the quality of decision-making [21]. In accounting and managerial contexts, these biases may lead managers to ignore important information, underestimate risks, or maintain ineffective decisions due to emotional attachment and prior commitments. As a result, decision quality may decline despite the availability of adequate financial information. This finding reinforces the argument that access to information alone is insufficient to guarantee rational decisions. The interpretation of accounting information is still heavily dependent on individual psychological conditions, emotional states, and personal experiences during the decision-making process.

At the same time, economic and organizational decision-making is now understood as the result of an interaction between cognition, emotion, and social context, rather than purely rational calculation. Various studies indicate that what appears “irrational” is often an adaptive response to risk, pressure, and specific motivational drives, meaning individuals adjust their behavior to cope with uncertainty and limited information. Emotions have been shown to significantly influence risk perception and decision patterns, including loss avoidance, excessive risk-taking, and even “decision paralysis,” where individuals delay or avoid making choices due to overwhelming uncertainty. Negative emotions such as fear, anxiety, and frustration can trigger cognitive biases like loss aversion,

anchoring, herding, and impulsive decision-making, often leading individuals to prioritize short-term safety over long-term benefits. On the other hand, positive emotions may foster overconfidence, optimism bias, and aggressive speculation, which can result in underestimating risks and overvaluing potential gains [21], [22]. These emotional influences indicate that managerial behavior is not always driven by objective reasoning, but also by psychological reactions to uncertainty and organizational pressure. Therefore, emotional regulation becomes an important component in improving professional judgment and strategic decision-making. Managers who are able to regulate emotions effectively are generally more capable of evaluating risks objectively and maintaining balanced judgment under pressure. Emotional regulation therefore becomes an important competency in minimizing irrational responses and improving organizational decision quality. Therefore, understanding the interaction between emotional and cognitive factors is essential for improving decision quality, as it allows individuals and organizations to develop better strategies for managing biases, regulating emotions, and making more balanced and informed decisions in complex environments.

At the organizational level, decision-making becomes more complex as it involves the interaction of multiple actors with different interests, perspectives, and roles, and is influenced by evolving social dynamics within the organization. Systematic reviews of strategic and board-level decisions highlight that bounded rationality is a fundamental characteristic, meaning that decisions are not fully rational but are shaped by a combination of cognitive processes, emotional influences, and social interactions among individuals and groups. Emotions play a significant role in influencing how individuals respond to pressure, evaluate outcomes, manage conflicts, and shape decision-making styles within organizations [23]. Organizational decisions often emerge from negotiation processes among individuals with different interests and perspectives. This situation increases the complexity of decision-making because managers must balance rational analysis with social and emotional considerations. Conceptually, some scholars argue that all relevant strategic decisions inherently contain both emotional and rational elements at the same time. This suggests that decision-making is not purely based on logic, but also involves feelings that influence how individuals interpret situations. Emotions can help individuals set priorities, assess urgency, and choose the most effective actions in a given context, and therefore are not always negative. In certain situations, emotions can even speed up the decision-making process, especially when time and information are limited. However, decisions may become maladaptive when the intensity or type of emotion is not aligned with the situational context. This mismatch can lead to biased judgments, overreactions, or less accurate decisions, ultimately reducing the overall quality of the decision [24]. Therefore, organizations should not only focus on technical competencies but also pay attention to emotional intelligence, communication quality, and psychological awareness among managers. These behavioral competencies are increasingly important in supporting more balanced and effective organizational decisions. In addition, the growing complexity of the business environment requires organizations to integrate behavioral understanding into managerial and accounting practices. By recognizing the influence of emotions, motivation, and social interaction, organizations can develop more adaptive decision-making systems that better reflect real organizational conditions.

## 5. Conclusion

Based on the analysis and discussion presented, this study draws several important conclusions regarding the relationship between behavioral factors and managerial decision-making in accounting practices. First, managerial decision-making is not fully rational as traditionally assumed in classical economic theory. In practice, managers frequently operate under conditions of bounded rationality, where limited information, cognitive constraints, emotional influences, and time pressure prevent them from making perfectly objective decisions. As a result, managerial judgments are often influenced by heuristics and cognitive biases that may affect the interpretation and use of accounting information. Second, motivation and organizational behavior play significant roles in shaping managerial decisions and organizational outcomes. Motivation, both intrinsic and extrinsic, influences the intensity of effort, persistence, confidence, and willingness of individuals to take strategic actions and respond to organizational challenges. Highly motivated individuals tend to demonstrate more proactive and adaptive behavior, whereas low motivation may encourage defensive attitudes and minimalistic decision-making patterns. At the same time, organizational behavior factors such as corporate culture, leadership style, team dynamics, communication patterns, and reward systems create social environments that strongly influence how managers interpret situations and evaluate alternatives. Third, this study confirms that behavioral accounting provides a relevant and comprehensive framework for understanding the complex reality of decision-making within organizations. Accounting decisions cannot be separated from human behavior because financial information is always interpreted through psychological and social perspectives. Therefore, behavioral accounting helps bridge the gap between numerical financial data and the behavioral dimensions behind managerial judgment. Furthermore, the findings of this study imply that organizations should not rely solely on technical accounting

systems and financial controls in improving decision quality. Companies also need to pay attention to behavioral aspects such as employee motivation, emotional intelligence, organizational culture, and communication effectiveness in order to create healthier and more balanced decision-making processes. In the modern business environment, where uncertainty and organizational complexity continue to increase, understanding behavioral influences becomes increasingly important for achieving sustainable organizational performance and effective managerial practices. The findings of this study also imply that organizations should pay greater attention to behavioral dimensions in accounting practices, particularly in managerial evaluation and strategic planning processes. By integrating psychological understanding into organizational systems, companies may improve decision quality, reduce the impact of cognitive bias, and strengthen long-term organizational effectiveness.

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