

## The Role of Behavioral Accounting Aspects in Organization Decentralization and Performance Evaluation in Companies in Indonesia

Kristanti Srika Anggiria<sup>1\*</sup>, Sri Trisnaningsih<sup>2</sup>  
Magister of Accounting, UPN "Veteran" Jawa Timur  
**Corresponding Author:** Kristanti Srika Anggiria  
[23062020016@student.upnjatim.ac.id](mailto:23062020016@student.upnjatim.ac.id)

---

### ARTICLE INFO

*Keywords:* Behavioral Accounting, Decentralization, Performance Evaluation

*Received :* 23, February  
*Revised :* 24, March  
*Accepted:* 25, April

©2024 Anggiria, Trisnaningsih: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

Organizational decentralization can increase organizational efficiency and effectiveness, but it can also cause several problems. This research aims to analyze aspects of behavioral accounting that are relevant to organizational decentralization and performance evaluation. This research uses a literature review study technique. The method for collecting data in this research is through literature study. The data that has been collected is then analyzed in three stages, namely data reduction, data presentation, and conclusion. The research results show that the behavioral accounting aspect of decentralization and performance evaluation is a concept that includes human resource management, budget control, and decision making in organizations. Aspects of behavioral accounting in decentralization and performance evaluation include tight budget control, decision-making, employee performance, motivation, decision-making, leadership, reward systems, satisfaction, conflict, and pressure.

---

## **INTRODUCTION**

Companies that are currently developing are faced with challenges in restructuring to anticipate growth or change, one aspect that is attracting attention in organizational restructuring is decentralization (Mustofa & Trisnaningsih, 2022). Organizational decentralization is a concept or strategy in organizational management where authority and decisions are shared or distributed to units or lower levels in the organizational structure (Padmawati, 2021). In organizational decentralization, decisions that are usually made by parties at the top level or the main control center are now delegated to smaller units or divisions. This aims to provide decisions that are faster, more responsive, and relevant to the local or specific needs of each unit, as well as increase the involvement and responsibility of individuals within the organization (Anugerah, 2019).

Organizational decentralization is a strategy that can provide increased organizational effectiveness by giving authority and decisions to units or lower levels in the organizational structure. So with decentralization, decisions can be made more quickly and responsive to local needs, which can speed up the decision-making process and improve overall performance. Apart from that, decentralization can also provide a sense of ownership and responsibility to individuals within the organization, increasing their motivation and participation in achieving organizational targets (Ishak, 2021). However, decentralization can also cause some problems. First, a lack of coordination between units or divisions within an organization can confuse or overlap in efforts to achieve overall organizational goals. The inability to coordinate activities between units can hinder the achievement of larger strategic goals. Second, by granting greater authority to lower units, the risk of losing control and oversight from the center of the organization increases. This can result in a lack of transparency and accountability, as well as increasing the risk of abuse of power or decisions inconsistent with organizational strategy.

Additionally, decentralization can be a challenge in performance measurement. Decisions made in a decentralized manner make it difficult to measure overall organizational performance and evaluate the contribution of each unit to organizational goals. Inconsistent or uncoordinated performance measurements can hinder an organization's ability to evaluate the effectiveness of decentralization strategies and make necessary improvements (Nugroho & Fachrudin, 2020). To overcome these problems, behavioral accounting can be used to overcome several problems related to organizational decentralization. Behavioral accounting is a field of accounting that examines how individual actions influence accounting information and how accounting information can be used to influence human behavior (Noviantoro et al., 2022). Behavioral accounting also helps identify and anticipate accounting problems that can interfere with decision making (Juma'h, 2019). According to Schiff and Lewin, there are five important aspects in behavioral accounting, namely: 1. company theory and managerial behavior. 2. budgeting and planning. 3. decision making, 4. control, and 5. financial reporting (Junaini et al., 2022).

Previous research conducted by (Tutu et al., 2023) investigated the implementation of behavioral accounting to evaluate workforce performance at BCA Finance Manado. The findings from this research show that strict budget control mechanisms for assessing employee performance have proven to be quite effective and successful. This is reflected in achieving budget targets, an optimally organized organizational structure, as well as fulfilling efficiency criteria in strict budget control. Another research conducted by (Tumiwa et al., 2022) investigated the behavioral aspects of implementing mechanical inventory accounting at the PUPRD Service of North Sulawesi Province. The results of this study indicate that the behavioral perception aspect does not have a significant effect on the mechanical implementation of inventory accounting. Likewise, the emotional aspect of behavior also has no impact on the implementation of the system. This is due to the strong organizational culture at the Public Works and Spatial Planning Department of North Sulawesi Province, which is the basis for employees to carry out their duties in line with predetermined SOPs.

## **LITERATURE REVIEW**

Based on the background of previous research results, there are differences in findings regarding the influence of behavioral aspects in their implementation within companies, so researchers are interested in studying more deeply the role of behavioral accounting aspects by raising the research title "The Role of Behavioral Aspects in Organizational Decentralization and Performance Evaluation in Companies in Indonesia ". The novelty of this study is that the organizational decentralization variable has never been studied simultaneously with aspects of behavioral accounting and work evaluation. Indonesia has business dynamics that influence the implementation of organizational decentralization and performance evaluation. This research will provide a better understanding of how behavioral accounting practices can be adapted to the business context of companies in Indonesia to achieve optimal results. The findings from this research can help develop more comprehensive and relevant organizational decentralization. This research aims to analyze aspects of behavioral accounting that are relevant to organizational decentralization and performance evaluation. The research question in this study is "What is the role of behavioral accounting aspects in supporting the process of organizational decentralization and performance evaluation in companies in Indonesia?"

## **METHODOLOGY**

This research uses a literature review study technique. The literature review study technique is an approach that collects, evaluates, and synthesizes existing literature on a particular study topic. This technique involves a thorough analysis of a collection of previously published journal articles, books, conference papers, and other sources related to the study topic being researched (Randolph, 2019). The method for collecting data in this research is a literature study. The method of collecting data in library research involves searching,

collecting, and evaluating relevant literature from various available sources (Mishra & Alok, 2022). The data used in this research was obtained using Google Scholar with the following literature search results.

Table 1. Number of Literature Search Results

Database	Observation Date	Year Limits	Keywords	Amount
Google Scholar	March 20, 2024	Period 2018—2024	Behavioral Accounting, Organizational Decentralization, Behavioral Accounting as Performance Evaluation, Performance Evaluation and Organizational Decentralization	365
	March 23, 2024	Period 2018—2024	Eliminate articles that do not match the topic/keywords	23

Source: Data is Processed (2024)

Based on the information in Table 1, it was found that the researchers found 33 articles that met the following three criteria, namely: (1) Articles published in journals or proceedings; (2) Carried out in the period between 2018 and 2024; (3) These articles discuss aspects of behavioral accounting in organizational decentralization and performance evaluation. These articles include background and discussion of research results used by researchers as literature sources. The data that has been collected is then analyzed using three steps, namely, reducing the data, presenting the data, and concluding.

## RESEARCH RESULT AND DISCUSSION

Corporate organizations rely heavily on accounting science because this science can provide accurate, detailed, and relevant financial information. This information is important for various parties within the organization to carry out performance evaluations (Gardi et al., 2021). Accounting science is currently experiencing significant development and is increasingly integrated with various other fields of science, including social sciences. One of the results of this integration is the emergence of a branch of accounting science known as behavioral accounting (Pauranan, 2023).

According to (Nugraha & Malik, 2023) behavioral accounting, or what is known in English as Behavioral Accounting, is a branch of accounting science that focuses on the correlation between accounting mechanisms and individual actions. This field examines how human personality influences accounting data and business decisions, as well as how these business decisions influence human behavior. There are three main foundations in behavioral accounting, namely accounting itself, organizations, and individual actions (Wulandari et al., 2022). Currently, this type of behavioral accounting has become very important for organizations in maintaining balance during operational

activities. This is because employee behavior has a very significant role in making business decisions.

In the field of behavioral accounting, behavioral science makes significant contributions to the understanding of how individuals, groups, and decision-makers interact with financial data in the business environment. Using a behavioral accounting approach, analysis of psychological and social aspects that influence the preparation of financial reports, reporting, and evaluation of financial performance can be carried out better. This helps stakeholders understand, use, and interpret financial data in a more effective way (Ramdani et al., 2024). Based on this expression, it can be concluded that behavioral accounting provides a deeper understanding of human interaction with financial data, and helps in designing better strategies in making business decisions.

Behavioral accounting can be used as a tool to overcome some of the problems associated with decentralization in organizations, which can then be used in performance evaluation. Decentralization in an organization refers to giving authority to subordinates to carry out organizational tasks, this is because managers or leaders cannot carry out everything alone. This delegation of authority is an important part of effective management, and decentralization is often used to improve the role and performance of subordinates in the organization (Ugoani, 2020).

Behavioral accounting can help organizations manage the decentralization process more effectively. Through understanding individual and group behavior in decision making and the use of financial data, behavioral accounting can be an important tool in optimizing the results of organizational decentralization and improving overall performance. The behavioral accounting aspect in decentralization and performance evaluation includes several elements, including the first element, namely tight budget control. In decentralization, where responsibility and authority are delegated to lower units in the organization, tight budget control plays a crucial role in ensuring that financial resources are managed efficiently and effectively. Budget control is an approach that emphasizes regulating and monitoring an organization's expenses and income to ensure that the budget remains under control and in line with company goals (Putra et al., 2018).

Management needs to realize that individual factors are crucial factors at the budgeting stage. A successful budgeting program certainly requires all managers to be responsible for managing the costs that form their budget predictions. This approach to preparing budget data is very crucial when the budget is used to organize and evaluate manager activities. The budgeting approach that seems to be the most efficient is a budget that is designed through collaboration and complete participation by managers at all levels (Sitanggang et al., 2022).

Decentralization allows lower-level managers to form and implement core decisions related to their areas of responsibility, this makes performance evaluation possible. In performance evaluation, tight budget control allows organizations to evaluate goal achievement and business unit performance

more effectively. Through regular budget monitoring and evaluation, organizations can identify areas where performance exceeds or does not achieve set targets. This allows managers and leaders to take appropriate corrective action, including reallocating resources as well as making better strategic decisions.

The behavioral accounting aspect in decentralization and performance evaluation further includes elements of decision making. Accounting has a role in providing financial information results that are used by users at the stage of determining business decisions (Monteiro et al., 2022). The purpose of this information is to provide direction in selecting the best actions for allocating resources to business and economic activities. However, the choice to determine a decision also includes aspects of the behavior of the decision-makers. In terms of behavioral accounting, it is important to understand how human behavioral factors influence the decision-making process. Decision-making is carried out by lower-level managers who have the authority to form and implement decisions in the area of their responsibility. This allows lower-level managers to operate responsibility centers more efficiently and facilitates performance evaluation.

Performance evaluation is an important aspect of an organization. Performance evaluation aims to find out how the performance is, including at the organizational, individual, or group level. In the absence of performance evaluation, organizations will have difficulty determining future performance achievements and then fail to set direction and goals. Obtaining a performance evaluation can provide an opportunity to identify areas of evaluation needed by the organization (Fajrillah et al., 2023). A decentralized approach allows for more precise performance evaluations because lower-level managers have more detailed information about the activities carried out by their employees. This enables more accurate performance evaluation and facilitates data-based decision-making.

The next aspect of behavioral accounting includes motivational elements. Motivation is a stage that describes how strong, directed, and persistent an individual is to achieve their goals. It can be an internal or external drive that drives an individual or group to perform a certain action (Lorincová et al., 2019). In decentralization, motivation plays an important role in encouraging employees to take initiative, be responsible for delegated tasks, and achieve set performance targets. Managers need to understand employee motivation to manage them effectively. Behavioral accounting helps in understanding the psychological, social, and economic factors that influence employee motivation.

On the other hand, in performance evaluation, motivation also plays an important role in determining goal achievement and individual or group performance. Motivated employees tend to have better performance because they have a strong internal drive to achieve goals and performance standards (Asaari et al., 2019). Therefore, in decentralization, a leadership figure is needed who can understand and motivate employees.

Leadership refers to the stage of influencing individuals or groups to achieve certain goals (Benmira & Agboola, 2021). Decentralization allows

lower-level managers to build more effective leadership because they have the authority to make and implement decisions in their areas of responsibility. This can lead to better leadership development and make performance evaluation easier. Effective leadership can motivate employees, provide clear direction, and provide the support needed to improve individual or group performance.

A good leadership performance evaluation can help to identify employee strengths and weaknesses, provide constructive feedback, and develop a personal development plan that is aligned with needs. Then, if an employee has advantages, a reward system can be implemented as a form of recognition and encouragement to maintain or improve their performance.

Reward systems refer to mechanisms used by organizations to provide recognition and incentives to employees as a result of achieving good performance or desired behavior (Ali & Anwar, 2021). In decentralization, a proper reward system can encourage lower-level managers to take initiative, take responsibility for the tasks delegated to them, and achieve set performance targets.

Rewards can take the form of bonuses, promotions, public recognition, or career development opportunities that can provide incentives for employees to excel. This not only motivates the employees concerned to continue to improve their performance, but also provides a positive example for other employees in the organization (Asaari et al., 2019). In addition, reward systems can also help in providing positive feedback to employees about their achievements, as well as providing opportunities for personal and professional development.

The next aspect of behavioral accounting includes the element of satisfaction, where job satisfaction reflects positive feelings toward the tasks carried out. Through this job satisfaction value, a person will feel confident and enthusiastic in every job they do (Amin, 2021). The level of employee satisfaction with work, work environment, and company policies, can influence their motivation and performance.

Decentralization allows for higher employee satisfaction because they have the authority to make and implement decisions related to responsibilities (Pandini, 2018). When employees have decision-making authority, they feel valued and recognized by the company. They feel more empowered in carrying out their tasks and can explore their potential and creativity more freely, this can bring a greater feeling of accomplishment and satisfaction with the work done. Apart from that, decentralization also facilitates a more effective performance evaluation process, because employees have direct responsibility for the decisions they make, and performance assessments can be carried out based on concrete results achieved by employees (Dick-Sago, 2020). Furthermore, aspects of behavioral accounting in decentralization and performance evaluation include aspects of conflict. Conflict is the result of differences in goals, values, or perceptions between individuals or groups in an organization, and can disrupt productivity and balance in the work environment if not handled properly (Rohma et al., 2023).

Decentralization allows for conflict to be more easily managed because lower-level managers have the authority to make and implement conflict-

related decisions. Lower-level managers who are closer to the conflict situation have a better presence to handle the problem quickly and appropriately. Effective conflict management can have a positive impact on performance evaluation. Because well-managed conflict can lead to satisfactory solutions and improve relationships between individuals or groups (Joseph & Gaba, 2020).

The final element in the behavioral accounting aspect of decentralization and performance evaluation includes the pressure aspect. Pressure refers to factors that influence the behavior of individuals or groups within an organization. Sources of pressure can vary, such as high-performance targets, tight deadlines, competition between individuals or teams, and high expectations from management (Alsharari & Daniels, 2024).

Decentralization allows lower-level managers to have the authority to make and implement decisions regarding emerging pressures, this allows for more effective management of pressure because lower-level managers can handle emerging pressures at a level that is closer to the actual situation (Smith, 2023). This can also make performance evaluation easier because lower-level managers can manage pressure more directly and responsively.

Therefore, organizations need to understand and manage behavioral accounting aspects which include several elements such as budget control, decision-making, employee performance evaluation, motivation, leadership, reward systems, satisfaction, conflict, and pressure which are crucial to ensuring the success of behavioral accounting in implementing decentralization and effective performance evaluation. This means that organizations need to carefully pay attention to and manage these various factors well. By paying attention to and managing all these aspects well, organizations can ensure that decentralization and performance evaluation run smoothly and produce the expected results.

## **CONCLUSIONS AND RECOMMENDATIONS**

The behavioral accounting aspect in decentralization and performance evaluation is a concept that includes human resource management, budget control, and decision-making in organizations. The behavioral accounting aspect of decentralization and performance evaluation includes several elements, including tight budget control, decision-making, employee performance evaluation, motivation, leadership, reward systems, satisfaction, conflict, and pressure. Thus, organizations need to understand and manage these aspects well to ensure successful decentralization and effective performance evaluation.

Suggestions for further research are to further explore aspects of behavioral accounting in the context of organizational decentralization and performance evaluation. Future research could involve an in-depth analysis of how behavioral factors, such as motivation, responsibility, and communication, influence the implementation and effectiveness of organizational decentralization. In addition, research can explore the use of behavioral accounting methods in evaluating the performance of decentralized units in organizations. In addition, research can also explore best practices in

integrating behavioral accounting with existing performance evaluation systems in organizations.

Based on the research results, the practical implications of this research are as follows:

1. to perfect this research and increase insight for readers how individual behavioral factors at the decentralized level can influence decision-making, resource management, and implementation of organizational strategy. This can help management identify and manage behavioral factors that can influence the success of decentralization implementation.
2. Theoretically, this research can enrich the literature on behavioral accounting by expanding the understanding of its role and impact in the context of organizational decentralization. This can help in developing a more holistic theory of how individual behavioral factors influence organizational structure, control systems, and overall organizational performance.

### **ADVANCED RESEARCH**

This research still has limitations so it is necessary to carry out further research related to the topic "The Role of Behavioral Accounting Aspects in Organization Decentralization and Performance Evaluation in Companies in Indonesia" to perfect this research and increase insight for readers.

### **REFERENCES**

- Ali, B.J., & Anwar, G. (2021). An Empirical Study of Employees' Motivation and Its Influence on Job Satisfaction. *International Journal of Engineering, Business and Management*, 5(2), 21-30.
- Alsharari, N. M., & Daniels, B. (2024). Management accounting practices and organizational change aspects in the public sector: contextual/processual approach. *Journal of Accounting & Organizational Change*, 20(1), 177-204.
- Amin, F. A. B. M. (2021). A review of the job satisfaction theory for special education perspective. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12(11), 5224-5228.
- Anugerah, R. P. (2019). Pengaruh good governance, desentralisasi, dan komitmen organisasi terhadap kinerja organisasi dengan budaya organisasi sebagai variabel moderating (Studi pada Organisasi Perangkat Daerah Kota Pekanbaru). *PEKBIS*, 11(3), 179-188.
- Asaari, M. H. A. H., Desa, N. M., & Subramaniam, L. (2019). Influence of salary, promotion, and recognition toward work motivation among government trade agency employees. *International Journal of Business and Management*, 14(4), 48-59.

- Benmira, S., & Agboola, M. (2021). Evolution of leadership theory. *BMJ leader, leader-2020*.
- Dick-Sagoe, C. (2020). Decentralization for improving the provision of public services in developing countries: A critical review. *Cogent Economics & Finance, 8*(1), 1804036.
- Fajrillah, I., Wahyuni, Y., & Kania, D. (2023). Evaluasi Kinerja: Apakah Itu Penting?. *Prosiding Amal Insani Foundation, 2*, 118-132.
- Gardi, B., Abdalla Hamza, P., Sabir, B. Y., Mahmood Aziz, H., Sorguli, S., Abdullah, N. N., & Al-Kake, F. (2021). Investigating the effects of financial accounting reports on managerial decision making in small and medium-sized enterprises. Bawan Yassin and Mahmood Aziz, Hassan and Sorguli, Sarhang and Abdullah, Nabaz Nawzad and Al-Kake, farhad, Investigating the Effects of Financial Accounting Reports on Managerial Decision Making in Small and Medium-sized Enterprises (April 28, 2021).
- Ishak, P. (2021). Kinerja manajerial: ditinjau dari karakteristik sistem akuntansi manajemen, activity based management, desentralisasi. Cv. Cahaya Arsh Publisher & Printing.
- Joseph, J., & Gaba, V. (2020). Organizational structure, information processing, and decision-making: A retrospective and road map for research. *Academy of Management Annals, 14*(1), 267-302.
- Juma'h, A. H. (2019). Behavioral elements related to consideration and use of the materiality concept in accounting practices. *Accountancy Business and the Public Interest, 18*(1), 144.
- Junaini, A. P., Wulanda, E. N., Isneli, Y., & Ramadhani, P. (2022). Analisis Pengaruh Asepik Keperilakuan Terhadap Sistem Akuntansi (Studi Kasus pada UMKM Karya Oli). *Research in Accounting Journal (RAJ), 2*(4), 574-580.
- Lorincová, S., Štarchoň, P., Weberová, D., Hitka, M., & Lipoldová, M. (2019). Employee motivation as a tool to achieve sustainability of business processes. *Sustainability, 11*(13), 3509.
- Mishra, S. B., & Alok, S. (2022). Handbook of research methodology. Educreation publishing.
- Monteiro, A. P., Vale, J., Leite, E., Lis, M., & Kurowska-Pysz, J. (2022). The impact of information systems and non-financial information on company success. *International Journal of Accounting Information Systems, 45*, 100557.
- Mustofa, A. W., & Trisnaningsih, S. (2022, May). Studi literatur: Peran desentralisasi dalam meningkatkan kinerja manajerial. In Seminar Nasional

Akuntansi dan Call for Paper (Vol. 2, No. 1, pp. 28-35).

- Noviantoro, R., Fitriano, Y., Susena, K. C., & Fahlevi, M. (2022). Strategi Pengembangan Pembelajaran Silabus Akuntansi Keperilakuan di Perguruan Tinggi di Masa Pandemi Covid 19. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 10(S1), 493-497.
- Nugraha, D. F. S., & Malik, A. M. A. R. (2023). Riset Akuntansi Keperilakuan: Literature Review. *ULIL ALBAB: Jurnal Ilmiah Multidisiplin*, 2(3), 1186-1191.
- Nugroho, A. S., & Fachrudin, M. (2020). Evaluasi Desentralisasi, Sentralisasi, Dan Zoning Pelaksanaan Audit Terhadap Efisiensi Biaya Perjalanan Dinas Audit Kepabeanaan Dan Cukai. *Jurnal Perspektif Bea dan Cukai*, 4(1).
- Padmawati, N. N. (2021). Peran Desentralisasi, Akuntabilitas, Dan Sistem Pengendalian Manajemen Dalam Meningkatkan Kinerja Organisasi Perangkat Daerah. *Widyadari*, 22(2), 661-676.
- Pandini, D. A. (2018). Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen (Siam) Dan Desentralisasi Terhadap Kinerja Manejerial Pada Rumah Sakit Di Pekanbaru (Doctoral dissertation, Universitas Islam Riau).
- PAURANAN, E. V. (2023). Analisis Penerapan Akuntansi Keperilakuan Terhadap Kinerja Pegawai Pada Badan Pengelolaan Keuangan Dan Aset Daerah Kabupaten Tana Toraja (doctoral Dissertation, UNIVERSITAS BOSOWA).
- Putra, I. P. A., Rasmini, N. K., & Astika, I. B. P. (2018). Peran Pengendalian Anggaran Ketat dan Etika Memoderasi Pengaruh Partisipasi Penganggaran pada Senjangan Anggaran. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 7(1), 1-28.
- Ramdani, D., Ameliya, A., & Rodiah, S. (2024). Kajian Literatur Review: Riset Akuntansi Keperilakuan. *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 3(1), 373-390.
- Randolph, J. (2019). A guide to writing the dissertation literature review. *Practical assessment, research, and evaluation*, 14(1), 13.
- Rohma, F. F., Shofiyah, I., & Junaedi, A. S. (2023). The Effect of Tournament Horizon, Faultline and Group Performance Relationships under Decentralized System. *Journal of Indonesian Economy and Business*, 38(1), 62-80.
- Saputri, R., Hartini, R., & Maharani, S. R. (2024). Pengaruh Penerapan Aspek Keperilakuan Pada Etika Akuntan Terhadap Kinerja Karyawan. *Jurnal Rimba: Riset Ilmu manajemen Bisnis dan Akuntansi*, 2(2), 195-200.

- Sitanggang, R. B. S. R. B., Silaban, N. P. S., Apriyanti, P., & Megawati, P. (2022). Aspek Akuntansi Perilaku pada Perencanaan Laba dan Penganggaran. *Research in Accounting Journal (RAJ)*, 2(4), 586-593.
- Smith, B. C. (2023). *Decentralization: the territorial dimension of the state*. Taylor & Francis.
- Tumiwa, K., Walukow, I., & Losu, R. M. (2022). Analisis aspek keperilakuan terhadap penerapan sistem akuntansi persediaan pada dinas PUPRD Provinsi Sulut. *Jurnal Bisnis Dan Kewirausahaan*, 18(3), 207-218.
- Tutu, V. A., Sondakh, J. J., & Mawikere, L. M. (2023). Penerapan Akuntansi Keperilakuan Dalam Mengukur Kinerja Karyawan Pada BCA Finance Manado: Application of behavioral accounting in measuring employee performance at BCA Finance Manado. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*, 7(3), 211-220.
- Ugoani, J. (2020). Effective Delegation and its impact on employee Performance. *International Journal of Economics and Business Administration*, 6(3), 78-87.
- Wulandari, F., Hermawan, S., Fitriyah, H., & Nurasik, N. (2022). A Literature Review: Riset Akuntansi Keperilakuan Di Indonesia. *Jurnal Akuntansi*, 11(2), 157-175.