

Literature Review on Behaviour Accounting in University

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ABSTRACT

This research aims to analyze the development of accounting Behaviour during the 2019-2024 period. The method used is Systematic Literature Review (SLR), which is a technique for identifying, disseminating and interpreting all relevant and available research. The population and sample in this study consisted of 35 journals that discussed articles regarding Behavioural accounting in universities as non-profit organizations in the period 2019-2024. The results of this literature review can be used as a reference for further research, with a classification of accounting topics that discuss fraud as part of internal control. The classification of research methods used is surveys or questionnaires, while the classification based on research subjects is students who act as respondents in the research. It is hoped that the results of this literature reflection can become the basis for subsequent research or research with a focus on accounting topics related to fraud as internal control, using research methods in the form of surveys or questionnaires, and involving students as subjects or respondents in research.

INTRODUCTION

University is a formal educational institution that aims to develop students' abilities as preparation for facing the world of work. This institution is expected to have a significant impact on the progress of the country by producing quality and professional graduates. University is a place of learning that facilitates the development of students' abilities through activities such as delivering materials, practicums, field work, seminars, and various other practices (Abbas, S., 2008).

As a non-profit organization, university have an important role in supporting and advancing education in society. Non-profit organizations themselves are entities that aim to achieve social or public missions without being oriented towards financial gain. In carrying out their roles, universities receive support from various parties such as the government, society, alumni, and other partners. This collaboration allows universities to carry out their missions more effectively and have a positive impact on society.

Behavioural accounting research is a new branch of science that studies the Behaviour of individuals, groups, and organizations in relation to the accounting and auditing information process. This study also includes the influence of accounting and reporting functions on the Behaviour of accountants and non-accountants (Hofstede and Kinerd, 1970). This subdiscipline explores aspects of human Behaviour in economic decision making (Supriyono, 2018).

In the context of University, accounting Behaviour refers to financial management that includes accurate and transparent financial reporting. This is important to meet the needs of stakeholders such as students, lecturers, government, and the general public. Good accounting practices help University institutions manage financial resources effectively, allocate funds wisely, and evaluate financial performance. In addition, it also supports the sustainability of the institution by identifying financial risks, revenue opportunities, and long-term strategies. Accuracy and transparency of financial reports can build reputation and increase stakeholder trust.

In addition, universities as non-profit organizations also face challenges in managing finances sustainably. Limited resources often require universities to be more creative in finding alternative funding sources, such as research grants, partnerships with the private sector, or alumni fundraising programs. These steps not only support the institution's operations but also provide opportunities to improve the quality of education and facilities for students. Good, transparent, and responsible financial management is the main key in building trust from various parties that contribute to the sustainability of the institution. Thus, universities can continue to carry out their mission to produce graduates who are able to contribute positively to society and the world of work.

Behavioural accounting research also has a diverse focus. For example, Amalia et al. (2018) through a qualitative approach with a literature review method, mapped the development of Behavioural accounting research over the past 10 years (2008-2018). This study examines various variables, research methods, objects, and samples, as well as research results related to motivation. Based on the variety of topics, this study limits its focus to five categories, namely

Theory of Planned Behaviour (TPB), fraud, Machiavellian nature, love of money, and Locus of Control.

The objectives of this study include (1) mapping Behavioural accounting research topics, (2) classifying the research methods used, and (3) identifying the research subjects involved. By limiting certain topics, this study provides a deeper picture of the Behavioural aspects that influence economic decision making in the field of accounting.

LITERATURE REVIEW

Behavioural Accounting

Behavioural accounting is a branch of accounting that studies how aspects of human behaviour affect accounting data and business decision-making. Conversely, how business decisions can affect individual behaviour within an organization. There are three main elements that form the basis of behavioural accounting, namely accounting itself, the organization, and human behaviour. According to Hermawan and Biduri (2019) and Sari, RC (2021), behavioural accounting emphasizes the relationship between the accounting system and the human behaviour involved in it.

Systematic Literature Review (SLR)

Systematic Literature Review (SLR) is a research method that is carried out in a structured manner to identify, assess, and summarize various relevant evidence from existing research. This process aims to answer certain research questions systematically and comprehensively (Kitchenham and Charters, 2007). With this approach, researchers can map and understand previous research trends, as well as find gaps that can be used as new research opportunities.

Theory of Planned Behaviour (TPB)

Theory of Planned Behaviour (TPB) is a social psychology theory introduced by Ajzen (1991). TPB explains how attitudes, social norms, and perceived behavioural control influence a person's intention to perform a particular action. Attitudes reflect an individual's evaluation of the action, whether it is considered beneficial or not. Subjective norms refer to social pressure or expectations from people around the individual. While perceived behavioural control describes the extent to which a person feels able to carry out the action based on existing resources and constraints. The combination of these three factors provides a framework that helps understand and predict human behaviour in the context of decision making.

Love of Money

The concept of love of money refers to the extent to which money motivates a person to act. Money is considered a tool for understanding human behaviour through the attitudes and priorities they show towards it. According to Wang (2017), people who love money very much tend to focus more on fulfilling personal needs compared to those who are not too emotionally attached to money. This concept is also closely related to the ethical perception of

individuals, where excessive love of money can influence decisions involving moral and ethical values.

Locus of Control

Locus of control is a psychological concept that describes an individual's belief about control over events in his or her life. According to Rotter in Robbins (2008), a person with an internal locus of control believes that his or her fate is determined by his or her own actions, while an individual with an external locus of control feels that his or her life is controlled by external forces or luck. In a work context, locus of control can influence a person's attitude toward work and their perception of the results achieved, including in accounting decision making.

Fraud

Fraud is defined as a dishonest act carried out intentionally to gain unfair and unlawful advantage. According to the Indonesian Institute of Public Accountants, fraud involves irregularities committed by individuals within an organization or external parties, such as management, employees, or business partners. Fraud can have a major impact on the sustainability of an organization, especially in the areas of accounting and financial governance (Tutino, 2019).

Good Corporate Governance (GCG)

Good Corporate Governance (GCG) is a company management system based on the principles of transparency, accountability, responsibility, independence, and fairness. According to Shil (2008), GCG aims to ensure that the company is managed professionally, in accordance with regulations, and provides fair treatment to all stakeholders. The principle of transparency requires the disclosure of relevant and timely information. Accountability requires management to be responsible for its decisions. Responsibility emphasizes compliance with regulations. Independence ensures that the company's management is free from conflicts of interest, while fairness demands equal treatment of all shareholders. Good GCG implementation helps build trust and the company's reputation, while supporting the sustainability of its operations.

Study Development

Each of the concepts described above contributes to a deeper understanding of the relationship between human behaviour and accounting systems. Behavioural accounting, in both educational and organizational contexts, provides an important foundation for understanding how psychological, social, and economic factors influence decision making. Systems that combine GCG with a deeper understanding of fraud, the TPB, and psychological concepts such as the love of money or locus of control can create healthier and more integrity-based organizational environments. Further research is needed to explore the interplay of these concepts in various contexts, especially in the increasingly complex modern organizational environment

Table 1. Accounting Topic Classification (2019-2024)

	Locus of Control	TPB	Fraud	GCG	Love of Money
2019			1	2	
2020			2		
2021	2	2	1		1
2022	3		1	1	
2023	1	1	2	1	2
2024	1	2	3	5	1
Total	7	5	10	9	4
Percentage	20%	14.3%	28.6%	25.7%	11.4%

METHODOLOGY

This study uses the Systematic Literature Review (SLR) approach, which is a systematic method for identifying, evaluating, and analyzing various studies that are relevant to a particular question or topic (Triandini, 2019). In this study, the SLR methodology adopts the steps developed by Sofyani (2019) and Wulandari et al. (2022), which consist of seven main stages of Determining the Scope of Research

The focus of the research is directed at the study of Behavioural accounting in the college environment as a non-profit organization, Identification of Search Terms in an effort to find relevant articles, keywords such as Behavioural Accounting and Behavioural Accounting in College are used, Identification of Data Sources Data sources include leading accounting journals in Indonesia that are relevant to the theme of this research, Article Collection, Articles that are in accordance with the research topic are collected from various academic databases, Journal Screening Process, A manual screening process is carried out to select journals that meet certain criteria, such as discussing the topics of Locus of Control, Theory of Planned Behaviour, Fraud, Good Corporate Governance (GCG) and Love of Money. Article Content Evaluation, Articles that pass the selection are then mapped based on bibliographic information such as author's name, year of publication, article title, research objectives, methods, sample population, and the results obtained. Synthesis and Framework Development, At this stage, the collected literature is processed systematically to develop a conceptual framework that supports research development.

This study aims to identify key trends and themes in Behavioural accounting research in University. The data used are entirely secondary data derived from literature studies of research journals. Using these criteria, this study involved a total of 35 articles from various leading journals published in the period 2019-2024.

RESEARCH RESULT AND DISCUSSION

Systematic Literature Review conducted to find out behavioural accounting research in university as a non-profit organization. This research was conducted by collecting journals related to behavioural accounting. Each journal analysed will be classified according to its topic, method and subject. There are 35 journals used related to behavioural accounting. The mapping results of 35 journals

contain topics used including Locus of Control, Theory of Planned Behaviour, Fraud, Good Corporate Governance (GCG) and Love of Money.

Table 2. Use of Research Methods

	Literature Study	Survey/Questionnaire	Interview	Case study
2019	1	1		
2020		4	1	
2021	1	2		
2022	1	3	3	1
2023	3	4	1	
2024	4	2	2	2
Total	9	16	7	3
Percentage	25.7%	45.7%	20%	8.6%

The classification results show that research on behavioural accounting in university focuses on five main topics, namely Theory of Planned Behaviour (TPB), Locus of Control, Fraud, Love of Money, and Good Corporate Governance (GCG). Of the five topics, the theme of fraud stands out as the most dominant topic, with a proportion reaching 28.6% of all articles analysed. This shows great attention to the issue of fraud in the context of accounting, especially in University as a non-profit organization. Fraud is a major concern because inefficient management of funds can disrupt public trust and the credibility of the institution.

The success of fraud control is highly dependent on the implementation of strong internal controls and a fair compensation system. Research by Septiana and Prasetyo (2021) supports this finding by stating that the effectiveness of internal controls combined with appropriate compensation can significantly reduce the likelihood of accounting fraud. In the context of university, these steps become even more crucial given the need to maintain accountability and good governance. Therefore, the theme of fraud is not only theoretically relevant but also provides practical implications for the financial management of non-profit organizations such as University.

Classification Based on Method

Based on the research results, the survey or questionnaire method is the most frequently used approach in behavioural accounting research, with a frequency reaching 76.5%. This method was chosen because of its ability to collect data directly from respondents in a systematic and measurable manner. Research such as that conducted by Aron et al. (2021) and Fatimah (2018) is an example of how surveys are used to explore relationships between variables in the context of accounting behaviour. Surveys allow researchers to gain a broad picture of the phenomenon being studied through responses from a representative sample group.

In addition to surveys, other methods used include literature studies, interviews, and case studies, although with lower frequency. Literature studies

and Surveys/Questionnaires, used in 25.7% and 45.7% of the studies, respectively, are important tools for reviewing relevant scientific works and gaining an in-depth understanding of theoretical issues. Interviews, also at 20%, provide the advantage of exploring individual experiences and perspectives, producing rich and contextual qualitative data. Meanwhile, case studies, which comprise 8.6% of the studies, allow researchers to examine a particular phenomenon holistically in a real-world setting, providing in-depth insights into a specific context.

The choice of these various methods reflects an attempt to understand human behaviour in accounting holistically. By combining quantitative approaches through surveys and qualitative approaches such as interviews and case studies, behavioural accounting research can provide a comprehensive and in-depth perspective.

Classification By Subject

Based on the use of any subjects that have been used in behavioural accounting journals in University during the period 2019-2024, these subjects include academics/students, employees, lecturers, universities and others. These data will be described in table 3.

Table 3. Classification by Subject

	Student	Lecturer	Employee	Universities
2019	1			
2020	2			
2021	8	1	1	
2022	6			1
2023	3	1		
2024	5	3	2	1
Total	25	5	3	2
Percentage	71.4%	14.3%	8.6%	5.7%

The most widely used research subjects are students (71.4%), followed by lecturers (14.3%), employees (8.6%) and universities (5.7%). The focus on students reflects their role as the main actors in research related to education and Behaviour.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of data processing and research that has been conducted, it can be concluded that Behavioural accounting in University as a non-profit organization is analyzed through a review of 35 journals from 2019 to 2024. The results of this literature review can be a reference for further research, with a classification of accounting topics that focus on fraud as part of internal control, using research methods in the form of surveys or questionnaires, and involving students as respondent subjects in the research.

ADVANCED RESEARCH

The analysis of behavioral accounting within universities as non-profit organizations, based on a systematic review of 35 journals spanning 2019 to 2024, reveals significant insights that serve as a foundation for future studies in this domain. This literature review highlights the predominance of accounting topics centered on fraud detection and prevention as integral components of internal control systems. Methodologically, the research primarily employs surveys or questionnaires, leveraging students as respondent subjects to explore behavioral dynamics and their implications for institutional governance. These findings emphasize the critical intersection of behavioral accounting with ethical practices and fraud mitigation, suggesting a need for further exploration of targeted interventions and educational strategies to strengthen internal controls within academic environments. This synthesis of recent studies provides a roadmap for advancing the discourse on behavioral accounting in non-profit settings, addressing emerging challenges, and fostering a culture of accountability and transparency in higher education institutions.

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