

Students' Emotional Intelligence, Ethical Behavior, Locus of Control, and Religion

S. Suman Rajest

Professor, Dhaanish Ahmed College of Engineering, Chennai, Tamil Nadu, India.

R. Regin

Assistant Professor, Department of Computer Science and Engineering,
SRM Institute of Science and Technology, Ramapuram, India.

Abstract: *The purpose of this research is to investigate the impact that a student's level of emotional intelligence, locus of control, and religious beliefs have on their ethical behaviour as an accounting student. For the purpose of this study, the sample consists of 175 students who expressed interest in completing the research questionnaire. The Statistical Package for Social Science (SPSS) tests, with the assistance of the IBM SPSS Statistics version, are utilised in the process of hypothesis testing. A number of different regression analysis techniques were utilised in this study, and the findings indicate that the level of religiosity exhibited by auditors has a beneficial impact on the ethical behaviour of auditors. While the locus of control variable of accounting students did not have any impact on ethical behaviour, the emotional intelligence variable does have an impact on the ethical behaviour of students.*

Keywords: *Ethical Behaviour, Emotional Intelligence, Locus of Control, Religiosity, Important Factors.*

It is not just the accounting profession that is accountable for the correct institutionalisation of the accounting and auditing system; other groups are also responsible for this. However, according to research carried out by [1-3], the accounting profession is frequently linked to fraudulent activity involving financial statements. In order to earn the title of accountant or a professional degree, you are required to complete your education at a college or university. It is anticipated that higher education will be able to facilitate the production of professionals who possess the qualifications and expertise that are in accordance with their respective scientific domains [4-9].

At the moment, a great number of educational institutions generate a large quantity of human resources in order to fulfil the requirements, particularly related to the requirements of the existing market. Many educational institutions, on the other hand, continue to place an emphasis solely on education, without taking into account the significance of ethical conduct [10-15]. Students, and especially students, are expected to observe high standards of ethical conduct. This is due to the fact that when these students become accountants, they are expected to maintain a neutral stance because they are accountable for the public interest. In order to act in accordance with the terms of the code of conduct, professional accountants are required to pay attention to and comply with those sections [16-21].

As mentioned in [22], an ethical behaviour is described as an action that is both right and good, and that is in harmony with the norms of society. These are the characteristics that define an ethical behaviour. Because the behaviour of future leaders can be observed in the behaviour of present students, it is

essential to instil ethical behaviour at a young age. This is because the behaviour of current students can be used to study the behaviour of future leaders. This is due to the fact that when accountants are working in their career, they are required to have a high degree of skill in their respective subjects as well as a high level of ethical behaviour. According to [23], the accounting profession will cease to exist if ethics are not adopted. This is due to the fact that the accounting function serves as the information source for the business decision-making processes that are carried out by business practitioners.

Over the past few years, one of the themes that has received the greatest public attention is ethics. A person's personality is a significant factor in determining his or her judgement. As stated in [24], the formation of an individual's ethical behaviour can be influenced by a number of elements, including emotional intelligence, religious beliefs, and the environment in which the individual was raised. One of the things that can make it feasible to reduce the number of instances in which a profession's code of ethics is violated is the degree of religiosity that the individual possesses. The term "religiosity" refers to an individual's attitude toward religion, which may be described as a commitment to religion and the teachings that are contained within it. This commitment can also include a commitment based on religion toward the individual's behaviour and attitudes [25-33]. It is common for individuals who have strong religious convictions to have a greater sensitivity to ethical dilemmas compared to those who have modest religious beliefs.

There is a system that plays a role in the establishment of ethical behaviour, and that mechanism is the locus of control. The term "locus of control" refers to the degree to which an individual is able to exert control over the events or occurrences that take place in his life. In other words, the locus of control refers to the perspective that an individual holds toward an event, independent of whether or not that individual is able to exert influence over the events that take place. The perspective that is presented in [34] suggests that the term "locus of control" might be defined as the degree to which an individual recognises and accepts personal responsibility for the occurrences that take place in their life. [35] discovered that students who are characterised as having an internal locus of control are more likely to display the ability to detect moral and ethical dilemmas than other students who are characterised as having an external locus of control. This was confirmed to be the case.

Emotional intelligence is defined as the capacity to detect one's own feelings as well as the feelings of others, to motivate oneself, and to control one's own emotions as well as the emotions of others in an appropriate manner, as stated by [36]. When individuals are able to identify and control their feelings, they are able to behave in a manner that is ethical and in conformity with the values and standards that are appropriate. It was discovered in [37] that emotional intelligence is essential for accountants to determine ethical behaviour. This is due to the fact that accountants are part of the organisation, which is a profession that requires teamwork. As a result, the individual's capacity to recognise and control his feelings, which includes self-awareness, self-regulation, and motivation, is very important in order to establish positive relationships with other people [38-43].

Data were collected through the use of a questionnaire that was both open-ended and structured. According to the findings of this research, the ethical behaviour of students is influenced by both their level of emotional intelligence and their level of religiosity. On the other hand, the locus of control does not have any impact on the ethical behaviour of students [44-51]. This demonstrates that students are more likely to behave ethically when they have a higher level of emotional intelligence and they have a higher level of religion. Despite this, neither the high nor the low locus of control that they possess will have an impact on the ethical behaviour of pupils [52].

Literature Review

According to [53], the Theory of Planned Behavior is an extension of the Theory of Reasoned Action that was developed further. The hypothesis was initially proposed by [54], which highlighted additional beliefs, attitudes, intentions, and behaviours that were related to one another. The addition of construct variables that were absent from Reasonable Behavior Theory, specifically perceived behavioural control, is what gave rise to Planned Behavior Theory. These construct variables were included with the intention of aligning with the human situation, which is characterised by complete volitional deficiencies of behavioural intentions.

[55] says that conduct intention is a result of three fundamental determinants, which are as follows: First, the foundation for the construction of an intention is one's attitude toward behaviour. An individual's decision to behave is strongly connected to their attitude. Subjective norms, on the other hand, are the views that an individual holds regarding norms, the people that surround him, and the motivation that an individual has to put these standards into practise himself. Third, the foundation for the creation of behavioural control over the strength of circumstances that might either assist or complicate a behaviour is known as perceived behavioural control (Perceived Behavioral Control) [56-61].

Even if an individual has a favourable attitude toward their behaviour and believes that others will agree with them if they engage in this behaviour, they may not be able to form strong behavioural interests to engage in certain behaviours if they believe that they do not have the resources available to them or that they do not have the opportunity to engage in those behaviours. In light of this, the incorporation of construct variables, which constitute the third foundation of planned behaviour theory and involve the concept of perceived behavioural control, will have the capacity to exert control over individual behaviour, which can either simplify or complicate particular behaviours. The incorporation of this construct variable in and of itself makes it possible to incorporate characteristics of religiosity that have an effect on ethical behaviour [62-73].

The variable of religiosity, which is a type of commitment of an individual to the teachings of his religion in day-to-day life, is the one that is being considered as the dimension of consequences in this particular instance. For the purpose of minimising the limitations of individuals' abilities to perform certain behaviours, such as demonstrating confidence in themselves to implement their religious teachings in everyday life, the addition of the construct variable is an attempt to minimise the limitations that are associated with the planned behaviour theory and the religiosity variables. The performance of rituals (worship) is not the only instance in which a person engages in religious activities; other acts that are motivated by supernatural powers can also be considered religious activities [74-79].

The rise in the number of cases that affect a profession, particularly the auditor profession, is typically caused by the existence of unethical behaviour on the part of those who commit the crimes that are committed within the profession. This is one of the factors that causes the rise in cases, and it can also have an effect on the public's growing mistrust of the profession. According to research [80-86], one of the factors that can influence a person's ethical behaviour is their level of religiosity. This is in addition to the influential component of emotional intelligence.

It is because religion has taught all the right things to do that the level of one's religiosity will have an effect on one's ethical behaviour. This is due to the fact that if a person has a higher level of religiosity, then that person will adhere to all of the teachings that have been incorporated into religion. The concept of religiosity has been broken down into a number of different dimensions, as stated in [87]. It is

important to note that the implementation of each component in one's life does not always preclude the possibility of a person's ethical behaviour being improved at the same time.

When it comes to situations involving conflict, locus of control is becoming an increasingly essential aspect. A person's perspective of ethics will be influenced by their locus of control. Individuals who have an internal locus of control are more likely to behave ethically in the event that they are confronted with an audit conflict because, according to [88], individuals who have an external locus of control are less likely to behave ethically. When compared to other students who have the personality of having an external locus of control, those students who have an internal locus of control demonstrate a greater capacity to identify unethical situations. According to the findings of theoretical study, a person's locus of control is a reflection of their ideas regarding the relationship between their actions and the outcomes that result from those actions [89-92]. This statement is backed by this research.

An emotion is a feeling that is typical of thoughts, as well as a circumstance that incorporates the biological and psychological aspects of a human, in the process of action. When kids are able to accurately position their emotions and have the ability to manage and manage their emotions, emotional intelligence becomes a key aspect in their social and emotional development. As stated in [93], emotional intelligence, also known as emotional quotient (EQ), is the capacity that an individual possesses to possess the ability to manage their emotions, regulate their moods, and motivate oneself. If students have sufficient emotional intelligence, they are able to exert self-control and behave in an ethical manner. This is one reason why emotional intelligence has such a significant impact on the ethical behaviour of students.

Research Design

The approach that is utilised in the questionnaire is an evaluation of the level of religiosity, locus of control, emotional intelligence, and ethical behaviour that is filled out by the individual who is supposed to reply. The method that is utilised is based on [94], and it involves the utilisation of a rating scale that ranges from 1 to 5. Within the questionnaire, the respondent has the option of selecting five response answers: strongly disagreeing, disagreeing, neutral or not giving an opinion, agreeing, and strongly having an opinion.

For the purposes of this study, ethical behaviour serves as the dependent variable. A proper and good activity that is in agreement with social norms is what we mean when we talk about ethical behaviour. It is possible for ethical behaviour to be a determinant of a person's quality that is influenced by elements that are external to the individual, and this ethical behaviour can ultimately be employed as a principle in the management of life. There are references to the journal in the questions that are asked in the study questionnaire [95-101].

All three of these factors—religion, locus of control, and emotional intelligence—are considered to be independent variables in this investigation. One interpretation of religiosity is that it is an attitude of diversity, which indicates that there is a component of religious internalisation within a person. One's level of religiosity can be evaluated using the five dimensions of diversity that are discussed in this research. These dimensions are as follows: the dimensions of belief, the dimensions of religious practise (ritual and obedience), the dimension of experience, the dimension of religious knowledge, and the dimension of consequences [102-109].

One type of personality is known as locus of control, which can be defined as an individual's perception that they have the ability to govern themselves. The Work Locus of Control Scale (WLCS) instrument,

which was developed by [110], is used to measure the Locus of Control variable. This instrument consists of ten items designed to be answered using a Likert scale with five points. When compared to the median score for locus of control, a score that is higher than that implies that the exterior personality is increased. When compared to the median score for locus of control, a score that is lower than that indicates that the individual's actions or attitudes are internal.

The ability to understand one's own feelings as well as the feelings of others, to motivate oneself, and to effectively regulate one's emotions both inside oneself and within one's connections with other people is what we mean when we talk about emotional intelligence. The translation scale of the Trait Emotional Intelligence Questionnaire (TEIQue), which was created by [111], is used to measure this characteristic. Emotionality, self-control, sociability, well-being, adaptability, and self-motivation are the six factors that are included in this inquiry, which comprises of ten items.

Research Method

With the assistance of the software known as Statistical Package for Social Science (SPSS), the statistical procedure known as multiple regression analysis (also known as multiple regression analysis) is utilised in order to evaluate hypotheses. An analysis known as multiple linear regression analysis is a method that utilises the addition of control variables, if necessary, in order to assess the effect that exists between two or more variables. An examination of a traditional assumption is the first step that must be taken before carrying out a multiple regression analysis process. The traditional assumption test includes examining the normality of the data, as well as the multicollinearity and heteroscedasticity of the data.

Result and Discussion

The findings of the research that has been carried out indicate that the level of religiosity exhibited by pupils has an effect on their ethical behaviour. This is due to the fact that one's religious beliefs possess a significant impact on their ethical behaviour. After all, a person's religious upbringing makes a difference in the ethical decisions they make and the ethical behaviour they exhibit. In light of the fact that one's personal values and standards are frequently connected to one's religious history, this lends support to the assertion made in [112], which argues that one's religious views play a significant role in the process of making ethical decisions. This indicates that the rules that adherents of a particular religion are required to observe are already contained inside that faith. The findings of this study provide credence to the findings of research carried out by [113], which demonstrates that religiosity has a beneficial impact on ethical behavioural patterns (Table 1).

Table 1. Characteristics of Respondents by Semester

| Basic Classification | Sub Classification | Frequency | |
|----------------------|---------------------------------|-----------|------------|
| | | Absolute | Percentage |
| Semester | Semester 3 th (2019) | 55 | 60.03% |
| | Semester 4 th (2020) | 65 | 22.02% |
| | Semester 5 th (2021) | 30 | 32.02% |

It has been demonstrated through the findings of the research that the locus of control does not have any impact on the ethical behaviour of students. Students behave ethically based on the abilities and skills they possess, rather than depending on the locus of control they have [114-121]. This is due to the fact that ethical behaviour is behaviour that is developed at an early age. Despite the fact that the findings of this study are not in agreement with the findings of research carried out by [122], who stated in his research that locus of control had a significant effect on ethical behaviour, this study lends support to the findings of research carried out by [123], which asserts that locus of control does not significantly influence ethical behaviour.

There is a correlation between students' emotional intelligence and their ethical behaviour, as demonstrated by the findings of the research that has been conducted. Self-control and self-identification are extremely important in order to form relationships with other people [124-128]. This is due to the fact that in the world of organisational life, it is absolutely required to be able to collaborate with others in groups. According to research carried out by [129], which suggests that emotional intelligence has a substantial effect on ethical behaviour, the findings of this study are in agreement with those previously mentioned findings.

1. Conclusion

It is possible to draw the conclusion that religiosity and emotional intelligence have an effect on the ethical behaviour of students. This conclusion is based on the findings of the analysis that was carried out, as well as the findings of testing the data and hypotheses presented in the chapter before this one. On the other hand, the locus of control does not have any impact on the ethical behaviour of pupils. This demonstrates that students are more likely to behave ethically when they have a higher level of emotional intelligence and they have a higher level of religion. It is important to note that the pupils' ethical behaviour will not be influenced by either the high or low locus of control they possess. The advice that can be given in this study is that additional research is expected to be able to use other independent variables such as learning achievement, intellectual intelligence (IQ), and others in order to be able to find out what factors influence students' ethical behaviour accounting. This advice is based on the conclusions and results of the discussion that have been presented from the beginning of this study.

List of references

1. A. Singh, N. Anand, A. Khanuja, S. Nijjer and A. Jandwani, "Identification of Buyer-Supplier Relationship Variables of an Organization using Machine Learning," 2023 5th International Conference on Advances in Computing, Communication Control and Networking (ICAC3N), Greater Noida, India, 2023, pp. 518-522.
2. S. Rani, N. Kaur, S. Nijjer, B. Verma and A. Jandwani, "Identification of Attributes of the Proposed Ontological based Framework for Corporate Governance using Data Mining," 2023 5th International Conference on Advances in Computing, Communication Control and Networking (ICAC3N), Greater Noida, India, 2023, pp. 51-55.
3. Rani, S., Kaur, N. & Jandwani, A. An ontological and semantics based knowledge acquisition correlated framework for corporate organizations. *Int. j. inf. tecnol.* 16, 2823–2829 (2024).
4. M. Singh, S. Singh and A. Jandwani, "Application of Machine Learning in Investigating the Impact of Green HRM Practices in Sustainability of an Organization," 2023 International Conference on Advances in Computation, Communication and Information Technology, Faridabad, India, 2023, pp. 1001-1005.

5. T. Arumugam, S. S. Hameed, and M. A. Sanjeev, "Buyer behaviour modelling of rural online purchase intention using logistic regression," *International Journal of Management and Enterprise Development*, vol. 22, no. 2, pp. 139–157, 2023.
6. M. Kathikeyan, A. Roy, S. S. Hameed, P. R. Gedamkar, G. Manikandan, and V. Kale, "Optimization system for financial early warning model based on the computational intelligence and neural network method," in *2022 5th International Conference on Contemporary Computing and Informatics (IC3I)*, 2022.
7. Kumar, J., & Rani, V., "What do we know about cryptocurrency investment? An empirical study of its adoption among Indian retail investors," *The Bottom Line*, February 2024, Vol. 37 No. 1, pp. 27-44.
8. Rani, V., & Kumar, J., "Gender differences in FinTech adoption: What do we know, and what do we need to know?," *Journal of Modelling in Management*.
9. Kumar, J., Rani, M., Rani, G., & Rani, V., "Crowdfunding adoption in emerging economies: insights for entrepreneurs and policymakers," *Journal of Small Business and Enterprise Development*, January 2024, Vol. 31 No. 1, pp. 55-73.
10. Kumar, J., Rani, V., Rani, G., & Rani, M., "Does individuals' age matter? A comparative study of generation X and generation Y on green housing purchase intention," *Property Management*.
11. Kumar, J., Rana, S., Rani, G., & Rani, V., "How phygital customers' experience transforms the retail banking sector? Examining customer engagement and patronage intentions," *Competitiveness Review: An International Business Journal*. November 2023.
12. T. A. Al-Maaitah et al., "Strategies for success: A theoretical model for implementing business intelligence systems to enhance organizational performance," *Int. J. Adv. Appl. Sci.*, vol. 11, no. 5, pp. 55–61, 2024.
13. M. M. Al-Ajlouni, D. A. Al-Maaitah, and T. A. Al-Maaitah, "Managing Supply Chains Using Business Intelligence," *Kurdish Studies*, vol. 12, no. 2, pp. 5328–5337, 2024.
14. F. M. Masad, T. A. Al-Maaitah, D. A. Al-Maaitah, E. F. Qawasmeh, and N. A. Qatawneh, "Harnessing artificial intelligence for human resources management: Tools, advantages, and risks in the energy sector," in *E3S Web of Conferences*, vol. 541, EDP Sciences, 2024.
15. T. Maaitah, "The role of business intelligence tools in the decision making process and performance," *Journal of intelligence studies in business*, vol. 13, no. 1, pp. 43–52, 2023.
16. N. Alrawashdeh, A. A. Alsmadi, M. Alsaaidh, D. A. Maaitah, M. Al-Okaily, and A. Al-Okaily, "Embracing cryptocurrency in the financial landscape: An empirical study," in *Studies in Systems, Decision and Control*, Cham: Springer Nature Switzerland, 2024, pp. 721–733.
17. D. A. A. Al-Maaitah, T. A. M. Al-Maaitah, and O. H. M. Alkharabsheh, "The impact of job satisfaction on the employees turnover intention at public universities (Northern Border University)," *International Journal of Advanced and Applied Sciences*, vol. 8, no. 5, pp. 53–58, 2021.
18. K. Ashifa, "Human rights protection through involvement of youth in welfare programmes in India," *Journal of Legal, Ethical and Regulatory Issues*, vol.24, no.Special Issue 1, pp.1-8, 2021
19. K. Ashifaa, "Perceived language barriers among foreign nationals in Turkey," *Journal of Language and Linguistic Studies*, vol.17, no.2, pp.1114-1119, 2021
20. K. Ashifa, "Human right awareness and advocacy role of youth in kerala: An empirical analysis," *Rupkatha Journal on Interdisciplinary Studies in Humanities* , vol.12, no.1, pp.1-9, 2020
21. K. Ashifa, "Psychosocial support assessment among women police force in India," *International Journal of Psychosocial Rehabilitation*, vol.23, no.3, pp.811-820, 2019
22. K. Ashifa, "Sustainability of small and medium manufacturing engineering enterprises in India,"

- Journal of Advanced Research in Dynamical and Control Systems, vol.12, no.7 Special Issue, pp.992-998, 2020
23. K. Ashifa, "Human rights awareness among engineering graduation students," Journal of Advanced Research in Dynamical and Control Systems, vol.11, no.12 Special Issue, pp.596-598, 2019
 24. R. Rasi And K. Ashifa, "Role of community based programmes for active ageing: Elders self-help group in kerala," Indian Journal of Public Health Research and Development, vol.10, no.12, pp.1278-1282, 2019
 25. K. Ashifa And K. Swapna, "Performance appraisal model of resource teachers in inclusive class rooms: A structural analysis," Advances in Mathematics: Scientific Journal , vol.9, no.9, pp.7127-7135, 2020
 26. A. Csiszer "Towards Society 5.0 in Perspective of Agile Society". Agile Management and VUCA-RR: Opportunities and Threats in Industry 4.0 Towards Society 5.0. Emerald Publishing Limited pp. 169-193. 2022
 27. A. Csiszer "Academic Capitalism and the New Economy: Market, State and Higher Education" Felsőoktatási Műhely Vol 3. pp. 7-21. 2008
 28. A. Csiszer "The Modernization of Hungary". Comparative Modernisation Vol 1. Nobel Bilimsele Publisher. pp. 207-220. 2022
 29. A. Csiszer "Social Identity as a Tool of Sustainable Public Deliberation" In: Technium Social Sciences Journal Vol. 12. 2020
 30. A. Csiszer and L. Veres, "New HR Competences in the Context of Economy Digitalization Industry 4.0." In: Sagadiyev Readings –International Scientific and Practical Conference on Digitalization of the Economy of Kazakhstan pp. 10-13. 2018
 31. A. Csiszer, "Dimensions of Corporate Social Responsibility in View of Social Trust" In: Proceedings of the International Business Conference: Creativity, Innovation and Entrepreneurship. Vilnius, Lithuania pp. 135-149. 2017
 32. K. P. Naachimuthu, "We are from Knowledge Sharing Culture," Manag. Labour Stud., vol. 32, no. 3, pp. 369–374, 2007.
 33. K. P. Naachimuthu, "PSG Eco-Literacy Scale (Revised 2017)," International Journal of Social Sciences, vol. 5, no. 4, pp. 581–587, 2017.
 34. K. P. Naachimuthu, "Management Philosophies in Ramayana' Pragyaa," Journal of Management, vol. 6, no. 2, pp. 52–58, 2008.
 35. K. P. Naachimuthu and K. Kalaiselvan, "Management lessons from Thirukkural," International Journal of Management Research and Business Strategy, vol. 1, no. 1, pp. 58–71, 2012.
 36. K. P. Naachimuthu and T. Kalpana, "Graded Exposure and Use of Thiruppugazh for Stuttering: A Case Study," Indian Journal of Positive Psychology, vol. 13, no.1, 2022.
 37. Deepa Damodaran, "Customer Shift From E-Banking To M-Banking In State Bank Of India: A Study To Identify Influencing Factors Causing The Change In Behaviour," Indian Journal of Public Health Research & Development, vol.9, no.11, pp 134-139, 2018.
 38. Deepa Damodaran, "A Linkage Between Service Quality And Customer Satisfaction – By Indian Commercial Banks," International Journal of Scientific & Engineering Research, vol.8, no. 3, pp 1957-1962, 2017.
 39. Deepa Damodaran, "A Comparative Study Of Efficient Lending By Indian Commercial Banks," International journal of engineering and management research, vol.4, pp 54-58, 2014.

40. Deepa Damodaran, "The Impact of the Colour of the Packaging Influencing the Buyer's Purchase Intent," *International Journal of Recent Technology and Engineering*, vol.8, no.4, pp 8822-8826, 2019.
41. Deepa Damodaran, "Blockchain Technology In Banking System," *GIS Science Journal*, vol.9, no.7, pp 799-805, 2022.
42. Deepa Damodaran, "Consumers' Behaviour with Respect To adoption of M-Banking Services in Tamilnadu," *International Journal of Recent Technology and Engineering*, vol.7, no.6, pp 339-344, 2019.
43. R Jayaraj, A Pushpalatha, K Sangeetha, T Kamaleshwar, S Udhaya Shree, Deepa Damodaran, "Intrusion detection based on phishing detection with machine learning," *Measurement: Sensors*, vol. 31, pp 101003, 2024.
44. Deepa Damodaran, R Regin, S Suman Rajest, "Adoption Restraints in Mobile Banking with Reference to India," *International Journal on Economics, Finance and Sustainable Development* vol. 6, no.1, 2024.
45. Deepa and Mr. Ragha, "Marketing Retail Analytics Using Tableau and Knime," *Journal of Chengdu University of Technology Science and Technology Edition*, vol.26,no. 1, 2021.
46. Deepa Damodaran, Kishore Mullangi, V. Pradeep, Muhammad Al-Amin , " Adoption Restraints in Mobile Banking with Reference to India," *AVE Trends in Intelligent Social letters*, vol.1 no.1, 2024.
47. Alabdullah, T. T. Y., Naseer, H. K. (2023). Corporate Governance Strategic Performance As A Significant Strategic Management To Promoting Profitability: A Study In Uae. *Journal Of Humanities, Social Sciences And Business*, 2 (4), 620- 635.
48. Alabdullah, T. T. Y., AL-Qallaf, A. J. M. (2023). The Impact Of Ethical Leadership On Firm Performance In Bahrain: Organizational Culture As A Mediator. *Current Advanced Research On Sharia Finance And Economic Worldwide*, 2(4), 482-498.
49. N. R. Palakurti, "Machine Learning Mastery: Practical Insights for Data Processing", *Practical Applications of Data Processing, Algorithms, and Modeling*, p. 16-29, 2024.
50. S. Yalamati, "Forecast Cryptocurrency Market Investments Based on Stock Market Performance", *International Journal of Innovations in Applied Sciences & Engineering*, vol. 9, p. 19-27, 2023.
51. S. Yalamati, "Fintech Risk Management: Challenges For Artificial Intelligence In Finance", *International Journal of Advances in Engineering Research*, vol. 24, no. 5, p. 1-67, 2022.
52. M. J. N. Salazar, J. O. A. Henao, H. A. N. Uribe, J. A. V. Ochoa, O. C. C. Polo, e J. A. M. Ruiz, "El impacto del impuesto sobre la renta en las finanzas personales en Colombia y Perú, 2019", *R. G. Secr.*, vol. 14, n° 11, p. 19533–19553, nov. 2023.
53. Ochoa, J. A. V., Polo, O. C. C., Acosta, J. C. C., & Arboleda, W. A. R. (2023). Cryptocurrencies: Legal Treatment In Various Jurisdictions. *Russian Law Journal*, 11(2), 54-58.
54. Orlando Carmelo Castellanos Polo, José Alexander Velásquez Ochoa, Paola Andrea Díaz Garcés, & Eudis Eugenia López Gómez. (2023). The Organizational Climate: How do public accounting students face the business dinosaur?. *RES MILITARIS*, 13(3), 894–903.
55. Orlando Carmelo Castellanos Polo, Sandra Yaneth Cañas Vallejo, Jose Alexander Velasquez Ochoa, & Yesid González-Marín. (2023). The fiscal competition of the states from an international context. *RES MILITARIS*, 13(2), 3504–3509.
56. Polo, O. C. C., Gaviria, D. A. G., Ochoa, J. A. V., Acosta, J. C. C., & Ruiz, J. A. M. (2024). Medellín District of Science, Technology and Innovation: An Opportunity to Reinforce the Curriculum of the Public Accounting Program with Artificial Intelligence?. *Kurdish Studies*,

12(2), 2791-2801.

57. Polo, O. C. C., Ochoa, J. A. V., & Acosta, J. C. C. (2023). Financial Statements in Accordance with IFRS 16 for Leases in the Context of COVID 19. *International Journal*, 10(1), 910-917.
58. Polo, O. C. C., Ochoa, J. A. V., & Posada, G. I. A. (2021). La doble tributación internacional sobre la inversión directa extranjera en América Latina y el Caribe. *Administración & Desarrollo*, 51(1), 165-183.
59. Polo, O. C. C., Ochoa, J. A. V., Posada, G. I. A., & Arcila, J. O. S. (2022). La auditoría forense; Un instrumento esencial de control interno en las entidades públicas?. *Administración & Desarrollo*, 52(1), 95-112.
60. Polo, O. C. C., Ochoa, J. A. V., Sanmartin, A. F. S., & Arango, D. A. G. (2023). Tax Evasion, Corruption And Tax Administrative Management. *Russian Law Journal*, 11(2), 44-53.
61. Polo, O. C. C., Ochoa, J. A. V., Zapata, J. A. S., & Arango, D. A. G. (2023). Estado de la cuestión sobre tributación internacional. Revisión sistemática desde las directrices de prisma. *Administración & Desarrollo*, 53(1), 1-16.
62. Ramírez, N. J. G., Polo, O. C. C., Gaviria, D. A. G., Ochoa, J. A. V., Arango, D. A. G., & Vásquez, J. A. U. (2024). El perfil del Contador Público, ¿una respuesta a las necesidades organizacionales de las entidades sin fines de lucro en la Cuarta Revolución Industrial?. *Revista de Gestão Social e Ambiental*, 18(6), e05752-e05752.
63. M. Modekurti-Mahato, P. Kumar, and P. G. Raju, "Impact of Emotional Labor on Organizational Role Stress – A Study in the Services Sector in India," *Procedia Economics and Finance*, vol. 11, pp. 110–121, 2014.
64. S. R. Balabantaray et al., "The impact of COVID-19 lockdown on adolescents and young adults' lifestyle," *J. Informatics Education and Research*, vol. 3, no. 2, 2023.
65. M. Mahato and K. Gaurav, "Collegiate cheating: Understanding the prevalence, causes, and consequences," *SocioEconomic Challenges*, vol. 7, no. 3, 152-163, 2023.
66. P. G. Raju and M. M. Mahato, "Impact of longer usage of lean manufacturing system (Toyotism) on employment outcomes - a study in garment manufacturing industries in India," *International Journal of Services and Operations Management*, vol. 18, no. 3, p. 305, 2014.
67. M. Mahato, "Performance Analysis of High, Medium and Low Companies in Indian Pharmaceuticals Industry," *IUP Journal of Management Research*, vol. 10, no. 3, pp. 52-70, 2011.
68. M. Mahato, "Life satisfaction—what does it really mean to Indians?," *PURUSHARTHA-A journal of Management, Ethics and Spirituality*, vol. 7, no. 1, pp. 79–87. 2014.
69. M. Mahato and P. Kumar, "Emotional Labor – An Empirical Analysis of the Correlations of Its Variables," *European Journal of Business and Management*, vol. 4, no. 7, pp. 163–168, Jun. 2012,
70. M. Mahato, "HR Focus Within the Indian Information Technology Industry," *Prabandhan: Indian Journal of Management*, vol. 5, no. 5, p. 14, May 2012,
71. M. Modekurti-Mahato and P. Kumar, "Organizational Role Stress - Empirical Evidences from India during Economic and Political Resentment," *PURUSHARTHA - A journal of Management, Ethics and Spirituality*, vol. 7, no. 2, pp. 30–39, 2014.
72. S. Bhattacharjee and M. Mahato, "A comparative analysis of growth of telecom cluster with special reference to Indian economy," *Imranchi.ac.in*, 2016.
73. Castellanos Polo, O. C., & Perez Barrios, E. E. (2022). El impacto de los tratados de doble imposición tributaria sobre la inversión extranjera en Colombia. *Saber, Ciencia Y Libertad*, 17(2), 352–368.

74. Castellanos Polo, O. C., & Marín Restrepo, L. M. (2024). Importancia de La Junta Central de Contadores frente al cumplimiento de las normas por parte del profesional contable. *Audit.AR*, 3(1), 023.
75. O. C. . Castellanos Polo y E. E. Perez Barrios, «El impacto de los tratados de doble imposición tributaria sobre la inversión extranjera en Colombia», *Saber Cienc. Lib.*, vol. 17, n.º 2, pp. 352–368, ago. 2022.
76. O. C. Castellanos Polo y L. M. Marín Restrepo, «Importancia de La Junta Central de Contadores frente al cumplimiento de las normas por parte del profesional contable», *AUDITAR*, vol. 3, n.º 1, p. 023, feb. 2024.
77. O. C. Polo, N. N. Charris, E. B. Perez, O. O. Tovar, and I. F. C. Cantillo, “Forensic Audit: A Case of Automotive Company, Legal and Accounting Aspect”, *J. of Law and Sust. Develop.*, vol. 11, no. 12, p. e2715, Dec. 2023.
78. Orlando Carmelo Castellanos Polo, Daniel Alberto Grajales Gaviria, & David Alberto García Arango. (2022). Financial Audit Key Audit Issues and COVID-19. *RES MILITARIS*, 12(6), 55–63. Retrieved from <https://resmilitaris.net/index.php/resmilitaris/article/view/2179>
79. Orlando Carmelo Castellanos Polo, Daniel Alberto Grajales Gaviria, and David Alberto García Arango, “Financial Audit Key Audit Issues and COVID-19”, *RES MIL*, vol. 12, no. 6, pp. 55–63, Dec. 2022.
80. Orlando Carmelo Castellanos Polo, Daniel Alberto Grajales Gaviria Estudio De Caso: Auditoría Forense Y Responsabilidad Penal En Delitos De Estafa // Revista Jurídica Rusa. 2023. No3S. URL: <https://cyberleninka.ru/article/n/case-study-forensic-audit-and-criminal-liability-in-fraud-crimes> (дата обращения: 05.04.2024).
81. Orlando Carmelo Castellanos Polo, Sandra Yaneth Cañas Vallejo y Yessica del Carmen Torres Copete. (2022). Control interno y auditoría forense en entidades públicas. *RES MILITARIS*, 12(6), 64–73. Obtenido de <https://resmilitaris.net/index.php/resmilitaris/article/view/2180>
82. Orlando Carmelo Castellanos Polo, Sandra Yaneth Cañas Vallejo y Yessica Del Carmen Torres Copete, "Control interno y auditoría forense en entidades públicas", *RES MIL*, vol. 12, no. 6, pp. 64-73, dic. 2022.
83. Orlando Carmelo Castellanos Polo, y Daniel Alberto Grajales Gaviria (2023). Caso De Estudio, Auditoría Forense Y Responsabilidad Penal En Delitos De Fraude. *Revista Jurídica Rusa*, 11 (3S), 87-95.
84. Orlando Carmelo Castellanos Polo, Yessica Del Carmen Torres Copete, Carlos Horacio Salas Riviere, David Alberto García Arango, “Virtual Reality as a Tool in the Classroom: What is the Perception of Students of the Public Accounting Program?”, *JRTDD*, vol. 6, no. 9s, pp. 93–100, Aug. 2023.
85. Orlando Carmelo Castellanos Polo, Yessica Del Carmen Torres Copete, Carlos Horacio Salas Riviere, David Alberto García Arango. (2023). Virtual Reality as a Tool in the Classroom: What is the Perception of Students of the Public Accounting Program?. *Journal for ReAttach Therapy and Developmental Diversities*, 6(9s), 93–100.
86. Orlando Carmelo Castellanos Polo, Yessica Del Carmen Torres Copete, Carlos Horacio Salas Riviere, David Alberto García Arango, “Virtual Reality as a Tool in the Classroom: What is the Perception of Students of the Public Accounting Program?”, *JRTDD*, vol. 6, no. 9s, pp. 93–100, Aug. 2023.
87. Polo, O. C. C., Copete, Y. D. C. T., Riviere, C. H. S., & Arango, D. A. G. (2023). Competence: Does the Presence of Consultants from Services Other than Big-4 Improve or Compromise the

- Assurance of Quality Sustainability Reporting?. *Journal of Namibian Studies: History Politics Culture*, 34, 46-53.
88. Polo, O. C. C., Gaviria, D. A. G., Henao, J. O. A., & García-Arango, D. A. (2023). Analysis of the Cartoons Day without VAT, from a Critical Look at the Measures Taken from the COVID-19 Health Emergency. *Journal of Namibian Studies: History Politics Culture*, 34, 37-45.
 89. Polo, O. C., Charris, N. N., Perez, E. B., Tovar, O. O., & Cantillo, I. F. C. (2023). Forensic Audit: A Case of Automotive Company, Legal and Accounting Aspect. *Journal of Law and Sustainable Development*, 11(12), e2715.
 90. Polo, Orlando Carmelo Castellanos, et al. "Analysis of the Cartoons Day without VAT, from a Critical Look at the Measures Taken from the COVID-19 Health Emergency." *Journal of Namibian Studies: History Politics Culture* 34 (2023): 37-45.
 91. Polo, Orlando Carmelo Castellanos, et al. "Competence: Does the Presence of Consultants from Services Other than Big-4 Improve or Compromise the Assurance of Quality Sustainability Reporting?." *Journal of Namibian Studies: History Politics Culture* 34 (2023): 46-53.
 92. A. Charmchian Langroudi, M. Charmchian Langroudi, F. Arasli, and I. Rahman, "Challenges and strategies for knowledge transfer in multinational corporations: The case of hotel 'Maria the great,'" *Journal of Hospitality & Tourism Cases*, 2024.
 93. Alabdullah, T.T.Y. (2023). How Do Sustainability Assurance, Internal Control, Audit Failures Influence Auditing Practices? *Journal of Management, Accounting, General Finance and International Economic Issues*, 2 (3), 671-688.
 94. Alabdullah, T. T. Y., Alfadhl, M. M. A., Yahya, S., & Rabi, A. M. A. (2014). The Role of Forensic Accounting in Reducing Financial Corruption: A Study in Iraq. *International Journal of Business and Management*, 9 (1), 26.
 95. Alabdullah, T. Y., SofriYahya, and Thurasamy, R. (2014c). Corporate Governance Development: New or Old Concept? *European Journal of Business and Management* 6, 312–315.
 96. Alabdullah, T. T. Y., Awang, M. I., Sobirov, B., Multazam, M. T., & Wardana, M. D. (2023). of the International Conference on Intellectuals' Global Responsibility (ICIGR 2022).
 97. N. S. Priyadarshini and K. P. Naachimuthu, "Ancient and Modern Conception to Virtues: Comparing Naaladiyar and Positive Psychology," in *International Conference on Multi Facets of Sacred Literature*, 2020
 98. M. Hana, S. Vishnupriya, and K. P. Naachimuthu, "Restorative Effect of Direct and Indirect Nature Exposure - A Systematic Review," *International Journal of Scientific Research*, vol. 11, no. 5, pp. 10–15, 2022.
 99. A. S. Guru Prapanna, J. Jayapriya, and K. T. P. Poornima, "Hermeneutics of Iniyavai Naarpadhu and Inna Naarpadhu," *Journal of Positive School Psychology*, vol. 6, no.8, pp. 4358–4368, 2022.
 100. S. Sailakumar and K. P. Naachimuthu, "A phenomenological approach to understand the nature based experiences and its influence on holistic development," *Indian Journal of Positive Psychology*, vol. 8, no. 2, 2017.
 101. C. Divya and K. P. Naachimuthu, "Human nature connection and mental health: What do we know so far?," *Indian Journal of Health and Well-being*, vol. 11, no. 1–3, pp. 84–92, 2020.
 102. P. Nachimuthu, "Mentors in Indian mythology," *Manag. Labour Stud.*, vol. 31, no. 2, pp. 137–151, 2006.
 103. A. Csiszer, "Trust as Social Connectivity" In: *Sustaining Development – Connecting Business and Society in Emerging Economies Vol 2. No2*. Lebanese International University Publisher. 2017

104. A. Csiszer, "Regional Dimensions of Social Responsibility in View of Social Trust" East-West Cohesion Conference Paper . Vol 1. 2015
105. A. Csiszer, " Social Communication and Its Means in the Context of the Partnership Agreement". Spring Wind Vol 4. Doktoranduszok Országos Szövetsége, Debrecen, pp.37-42. 2014.
106. A. Csiszer, "The Effects of Advertisements on Our Changing Society". Acta Sociologica Vol 4. No 1. pp. 19-30. 2011.
107. A. Csiszer, "The Diffusion of Social Trust and the Triple Helix Concept" In: Callos, Nagib et al. (eds) The 10th International Conference On Society and Information Technologies Proceedings. IIIS Orlando, Florida, USA pp. 31-36. 2019
108. A. Csiszer, "The Interconnections of Research and Design in Context of Social Trust and the Triple Helix Concept". Journal of Systemics, Cybernetics and Informatics 17 (1). pp. 106-116. 2019
109. F. Nechita, A. Candrea, A. Csiszer, H. Tanaka "Valorising Intangible Cultural Heritage Through Community Based Turism in Lapus Land, Transylvania". Transilvania University of Brasov Bulletin VII: Social Sciences, Law 11:1 pp. 65-74. 2018
110. F. Nechita, A. Candrea, A. Csiszer, H. Tanaka "Valorising Intangible Cultural Herizage Through Community Based Turism in Lapus land, Transylvania" In: Banks, M (ed). Interpret Europe Conference: Proceedings. pp: 2019-220. 2018
111. Poulami, Sarkar & Sharma, Kuldeep (2021). A Study on the Persistent issues of the Tourism Sector Faced by the Indian Tourists. Journal of Decision Making and Leadership (1), (1), pp.29-36.
112. Kakkad, Poonam, Sharma, Kuldeep & Bhamare, Ajay (2021). An Empirical Study on Employer Branding To Attract And Retain Future Talents. Turkish Online Journal of Qualitative Inquiry, 2021, Vol 12(6), pp.7615
113. Nayak, K. M., & Sharma, K. (2019). Measuring Innovative Banking User's Satisfaction Scale. Test Engineering and Management Journal, 81(2019), pp.4466-4477.
114. Farheen, Makrani & Kuldeep, Sharma (2023). A Study on Customer Satisfaction towards traditional Taxis in South Mumbai. Electronic International Interdisciplinary Research Journal, 12 I(a), pp.15-28. https://zenodo.org/records/7653292#.Y_ENSHZBzIU
115. Vora, K., Sharma Kuldeep & Kakkad, Poonam (2020). Factors Responsible for Poor Attendance of Students in Higher Education with respect to Undergraduate - Commerce Colleges in Mumbai. BVIMSR's Journal of Management Research, 12 (1), 2020, pp.1-9.
116. Sharma, Kuldeep & Poddar, Sandeep (2018). An Empirical Study on Service Quality at Mumbai Metro-One Corridor. Journal of Management Research and Analysis (JMRA), 5(3), 2018, pp.237-241.
117. Sharma, Kuldeep (2015). Travel Demand for Air-conditioner buses in Kalyan-Dombivali Region. Tactful Management Research Journal, 9 (2015), pp.44-50. <http://oldtm.lbp.world/MumbaiSeminars.aspx?ID=9>
118. Vora, K. & Sharma Kuldeep (2018). Factors Influencing Participation of Female Students in Higher Education w.r.t Commerce Colleges in Mumbai. International Journal of Advance and Innovative Research, 5, 3 (VI), pp.127-130.
119. P. Gurusamy Pandian And K. Ashifa, "Analysis and design of fire resistance cloth in fireworks industries," 2020 International Conference on Future Generation Functional Materials and Research, ICFMR 2020, vol.33, Andhra Pradesh, India, pp.1032-1037, 2020

120. K. Ashifa, "Community-based rehabilitation of person with disabilities for livelihood interventions," *International Journal of Advanced Science and Technology*, vol.29, no.4 Special Issue, pp.1811-1816, 2020
121. P. Ramya And K. Ashifa, "A study on stress management among sales women in textile industry," *International Journal of Advanced Science and Technology*, vol.29, no.6 Special Issue, pp.2355-2358, 2020
122. K. Ashifa, "Reproductive health status of irula tribal women in india," *International Journal of Pharmaceutical Research*, vol.12, no.4, pp.2973-2977, 2020
123. K. Ashifa, "Physical health hazards of schizophrenia patients," *Systematic Reviews in Pharmacy*, vol.11, no.12, pp.1848-1850, 2020
124. Kariveliparambil Momammed Asharaf, "Addictive Behaviour among Women Viewers of Indian Soap Opera," *Webology*, vol.18, pp.127-136, 2021
125. K. Ashifa, "Modelling of community service projects for rural technology implementation," *International Conference on Newer trends and Innovations in Mechanical Engineering, ICONTIME 2020*, vol.37, Trichy, Tamil Nadu, India, pp.2703-2707, 2020
126. R. Steffi, G. Jerusha Angelene Christabel, T. Shynu, S. S. Rajest, R. Regin (2022), "A Method for the Administration of the Work Performed by Employees", *Journal of Advanced Research in Dynamical and Control Systems*, Vol.14, no.1, pp. 7-23.
127. K. Ashifa, "Developmental initiatives for person with disabilities: Appraisal on village-based rehabilitation of amar seva sangam," *Indian Journal of Public Health Research and Development*, vol.10, no.12, pp.1257-1261, 2019
128. K. Ashifa And P. Ramya, "Health afflictions and quality of work life among women working in fireworks industry," *International Journal of Engineering and Advanced Technology*, vol.8, no.6 Special Issue 3, pp.1723-1725, 2019
129. I. Mert, "Assessment of accounting evaluation practices, a research-based review of Turkey and Romania," *Springer Cham*, eBook ISBN: 978-3-030-98486-1, Hardcover ISBN 978-3-030-98485-4, <https://link.springer.com/book/10.1007/978-3-030-98486-1>