International Journal of Business and Quality Research

https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Accounting, Behavior, and Value Negotiation in Organizations: A Literature Review on Decision-Making Ethics, ESG Investments, and Stakeholder Accountability

Radhika Mahrunnisa[1], Mukhtaruddin[2], Rina Tjandrakirana dp[3], Umi Kalsum[4]

[1,2,3,4] Department of Accounting, Sriwijaya University, Indonesia

*Corresponding author: radhikamahrunnisa@gmail.com

Abstract

Accounting plays a role that goes beyond transaction recording, performance measurement, and financial information delivery. In organizational practice, accounting also shapes how individuals understand responsibility, assess conflicting interests, and determine actions considered accountable. This study aims to analyze the relationship between individual behavior, moral considerations, sustainable investment practices, and organizational accountability through a literature review approach. The literature reviewed includes Millar et al. (2024) on the orientation of investment professional behavior towards environmental, social, and governance (ESG) principles, Kraus et al. (2024) on the role of accounting as a means of moral consideration, and Bianchi et al. (2025) on the formation of accountability through manager-stakeholder interactions. The study was conducted by examining conceptual foundations, research approaches, main findings, and interrelated arguments between literature. The synthesis results show that the application of ethical values in organizations is determined not only by the existence of formal policies but also by how individuals interpret responsibilities and face organizational demands. Accounting practice can provide a space for moral considerations if the information produced is able to reconcile economic interests with social values. However, this process depends on professional orientation, mediation ability, openness to differing views, and consistency of managerial actions. This study provides the understanding that meaningful accountability is formed when moral principles are translated into decisions, actions, and relationships that enable affected parties to express their interests. Thus, behavioral accounting provides an important foundation for understanding the relationship between professional judgment, sustainability practices, and organizational responsibility.

Keywords: Behavioral Accounting, Moral Considerations, ESG Investment, Accountability, Managerial Behavior, Stakeholders.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

INTRODUCTION

Accounting is part of the organizational management process that is directly related to decision-making, responsibility determination, and evaluation of managerial actions. Until now, the accounting function has often been understood through its ability to produce financial information useful for controlling organizational activities. However, decisions based on accounting information cannot always be explained solely through economic rationality considerations. Every organizational decision involves individuals who have views, experiences, interests, and moral values that can influence how they understand information and make decisions. Therefore, the relationship between accounting and human behavior is an important aspect in understanding how organizational policies are formulated and implemented.

The behavioral accounting perspective places humans as the main element in the use of accounting information. Information that is formally presented with the same measure and procedure can result in different assessments when interpreted by individuals with different value orientations. One manager may view an expense as a burden that needs to be reduced, while another manager may view it as a form of responsibility for worker safety or environmental protection. This difference shows that the use of accounting information is inseparable from the assessment process shaped by organizational goals and the professional beliefs of decision-makers. Thus, accounting is not only concerned with how a condition is measured, but also with the reasons individuals use when determining actions based on the measurement results.

Kraus et al. (2024) show that accounting practices are closely related to moral considerations in organizational decision-making. Through research on utility service companies in North America, they explain that certain accounting instruments can help management consider interests that cannot be fully expressed in monetary terms. Human safety, worker welfare, environmental sustainability, and responsibility to society are part of organizational values that need to be considered when management faces strategic choices. The research shows that accounting can serve as a means to clarify value conflicts and build a shared understanding of morally justifiable decisions.

This understanding becomes increasingly relevant as organizations face sustainability demands. Attention to environmental, social, and governance aspects has encouraged companies and investment institutions to consider the broader consequences of economic activities. ESG principles are not only about disclosure of sustainability information but also about how organizations place societal and environmental interests in their business decisions. However, acceptance of sustainability principles does not always

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

result in uniform actions. Professionals working in the same organization may have different beliefs about the relationship between financial benefits and social responsibility.

Millar et al. (2024) explain that investment professionals' responses to ESG are influenced by an individual's orientation in interpreting sustainability. Some professionals place social responsibility as a principle that must be upheld, while others understand ESG as a relevant consideration as long as it supports investment goals. Among these orientations are individuals who strive to reconcile sustainability values with the demands of financial gain. These findings show that ESG implementation cannot be understood as acceptance or rejection of a policy alone. Its implementation involves a process of value adjustment, negotiation of interests, and decision-making that takes place through daily professional practice.

These differences in behavioral orientation have consequences for organizational accountability. When an organization declares a commitment to sustainability, stakeholders have reason to expect alignment between those statements and management actions. Accountability is not sufficient through the presentation of information about activities that have been carried out. Organizations also need to explain the reasons behind the decisions made, open space for stakeholder assessment, and show how the input is considered. In this regard, the communication process becomes an important part of accountability, because the information conveyed does not always have the same meaning for every stakeholder group.

Bianchi et al. (2025) provide an explanation of the importance of individual behavior in forming accountability relationships. Through a study of stakeholder involvement implementation in a cooperative organization, they show that participatory goals formulated by leaders do not automatically result in managerial actions open to criticism. Managers' decisions when choosing involved parties, responding to questions, and following up on proposals can determine whether accountability relationships develop into a shared learning process or merely organizational communication activities. The study emphasizes that the success of accountability mechanisms does not depend solely on formal design but on the concrete actions of the individuals who carry it out.

The relationship between morality, ESG investment practices, and accountability reveals fundamental issues in organizational behavior, namely how stated values can be translated into consistent actions. Organizations can set sustainability policies, develop performance indicators, and build reporting mechanisms, but their implementation is still influenced by individual assessments and interactions. When economic interests are considered more urgent, social goals can be placed as additional considerations. Conversely, when management has moral awareness and allows space for differing views, accounting

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

information can be used to produce decisions that better consider the consequences for people and the environment.

These three studies present complementary perspectives. Millar et al. (2024) provide explanations about individual positions and responses to value changes in the investment sector. Kraus et al. (2024) show how accounting tools can facilitate the process of moral considerations in organizational decisions. Meanwhile, Bianchi et al. (2025) explain how managerial behavior determines the implementation of accountability in relationships with stakeholders. This connection enables a more comprehensive understanding of the relationship between the values believed by individuals, the means used to formulate decisions, and actions that demonstrate the implementation of organizational responsibilities.

From this perspective, individual behavior cannot be placed as a separate element of the accounting system. Investment managers, risk managers, and sustainability policy implementers use professional knowledge and personal judgment when facing conflicts between economic interests and social demands. Their position within the organizational structure also determines the extent to which a value can be championed. Individuals with ethical commitment may not necessarily be able to bring about change if organizational authority and support do not allow space for their orientation. Conversely, individuals who master the decision-making process can shape an organization's understanding of responsibility through how they select, explain, and use information.

Based on this thought, this study focuses on the relationship between professional behavior, moral considerations, and the implementation of accountability in contemporary accounting practice. The aim of the study is to outline how individual value orientation shapes responses to sustainability demands, explain the role of accounting in reconciling economic considerations with moral principles, and analyze the importance of managerial interaction in carrying out responsibilities to stakeholders. The study is also directed at building a conceptual synthesis that connects the processes of value interpretation, decision negotiation, and accountability realization.

The writing was conducted through a literature review approach using the articles Millar et al. (2024), Kraus et al. (2024), and Bianchi et al. (2025) as primary sources. The review is directed at the suitability of the theme, conceptual arguments, research approach, and the substance of findings related to individual behavior in accounting practice. Furthermore, the ideas in each study are compared to identify mutually supportive relationships as well as differences in theoretical emphasis. The synthesis is carried out through thematic discussion to obtain explanations of how individual actions can strengthen or change the relationship between accounting systems, moral values, and organizational

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

responsibility. With this approach, the study is expected to provide conceptual contributions to the development of behavioral accounting, particularly in understanding professional decisions involving economic, social, and environmental interests.

DISCUSSION

Behavioral Accounting in Decision Formation and Organizational Responsibility

Behavioral accounting views accounting practice as an activity that occurs through relationships between people, information, and the organizational environment. Accounting information does not automatically determine a decision because the user first interprets based on their knowledge, experience, interests, and values. In situations involving conflicting objectives, these differences in interpretation can affect organizational priorities. Therefore, discussions about accounting behavior need to consider how individuals form judgments, provide reasons for their choices, and adjust decisions to professional and social demands.

Millar et al. (2024) show the importance of individual orientation in determining acceptance of sustainability principles. Investment professionals do not always have a uniform understanding of ESG responsibilities even though they work in the same field. These differences are not solely caused by available information but relate to how someone views their job goals. Individuals who consider investing as a means of generating profit can pay attention to ESG as long as it relates to investment risk and performance. Conversely, individuals who place sustainability as part of their professional identity tend to understand social responsibility as a goal with its own value.

Kraus et al. (2024) expand on this explanation by showing that accounting tools can play a role in reconciling different professional assessments. Managerial decisions often require individuals to consider interests that cannot always be fulfilled simultaneously. Worker safety, service reliability, environmental conditions, and company profits are examples of interests that can cause conflict when organizations determine resource usage. In such cases, accounting tools that focus only on costs and financial results do not necessarily provide adequate space to consider moral values. Accounting can have a broader function if used to clarify the reasons underlying organizational priorities and decisions.

Meanwhile, Bianchi et al. (2025) emphasize that individual actions determine how organizational responsibility is carried out in relationships with other parties. Managers' willingness to accept questions, explain policies, and consider criticism are behaviors that can affect the quality of accountability. Thus, organizational responsibility can be observed not only through the existence of reporting documents but also through the interaction process when stakeholders request explanations for decisions that affect them.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

The interconnectedness of these findings shows that accounting practice has behavioral dimensions that operate at various levels. At the individual level, personal values influence how a person understands professional responsibility. At the organizational level, value differences converge through decision-making processes and the use of information. At the external relationship level, organizational actions are assessed through their openness to the interests of affected parties. The shift from individual values to organizational accountability shows that accounting is not neutral toward the goals to be achieved. The way information is organized and used also influences the interests that receive attention in decision-making.

Review and Comparison of Scientific Articles

The literature used in this study relates to attention to individual actions, but each places behavior in a different organizational context. These differences provide a basis for understanding the relationship between accounting and responsibility through professional investment experience, executive decisions, and management interactions with stakeholders.

Table 1. Literature Review Matrix on Behavior, Morality, and Accountability in Accounting Practice

Authors, years, and journals	Research Focus and Approach	Key findings	Contribution to the study
Millar, Mueller, and Carter (2024). Critical Perspectives on Accounting. Mediating ESG: Mapping individual responses to a changing field.	To examine how investment managers and investment analysts in Edinburgh understand and respond to developments in ESG investing. The study uses a qualitative approach through interviews, informal conversations, and interpretative-abductive analysis.	Investment professionals show a wide range of orientations toward ESG, ranging from strong moral commitment to acceptance primarily based on economic considerations. Research identifies idealistic positions, idealists experiencing disappointment, enthusiastic	Explain how professional identity, value orientation, and individual actions shape the application of sustainability principles in investment activities.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Authors, years, and journals	Research Focus and Approach	Key findings	Contribution to the study
		mediators, moderate mediators, modernists, and traditionalists. Mediators play a role in reconciling financial demands with sustainability values, but the resulting compromises can reduce the substance of social goals.	
Kraus, Mikes, and Véliz (2024). Accounting, Organizations and Society. Bringing morality back in: Accounting as moral interlocutor in reflective equilibrium processes.	Examining the relationship between accounting tools and moral considerations in executive decision-making at North American utility companies. The study uses qualitative field studies with attention to risk management practices and managerial reflection processes.	Accounting can function as a moral interlocutor that helps organizations build mutual understanding regarding value priorities and maintain the alignment of decisions with agreed principles. The risk appetite radar instrument allows considerations of people and the environment to remain present in the decision-making process.	Providing an explanation about the role of accounting instruments as a means of forming moral agreements, assessing consequences, and consistency of organizational values.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Authors, years, and journals	Research Focus and Approach	Key findings	Contribution to the study
Bianchi, Passetti, and Contrafatto (2025). The British Accounting Review. The (non)enactment of intelligent accountability through stakeholder engagement: A micro-processual perspective.	To analyze managerial actions in the implementation of stakeholder engagement in cooperative organizations in Italy. The study uses a field study with a microprocessual approach to understand the relationship between organizational goals, individual interactions, and policy implementation.	Mismatches between participatory goals and managerial actions can hinder the formation of meaningful accountability. Defensive attitudes, control over criticism, reduced information transparency, and unclear responsibilities weaken the dialogue process and organizational follow-up.	Showing how individual actions can support or hinder the implementation of accountability through interaction, building trust, and responding to the interests of affected parties.

Source: Compiled through synthesis of Millar et al. (2024), Kraus et al. (2024), and Bianchi et al. (2025).

The review results show that all three studies focus on processes that connect values, actions, and organizational decisions. Millar et al. (2024) observed how individuals position themselves in the development of ESG practices. Kraus et al. (2024) examined how decisions involving value conflicts can be facilitated through accounting tools. Bianchi et al. (2025) show that organizational commitment to accountability must be translated through managerial actions that provide space for others. Although the research contexts differ, all three show that organizational responsibility is formed through social practices involving processes of interpretation, communication, and decision-making.

The difference in theoretical emphasis also provides the basis for forming the synthesis. In Millar et al.'s (2024) study, individuals are actors who carry certain value orientations and strive to adjust them to professional demands. In Kraus et al.'s (2024) study, accounting instruments serve as a means to facilitate moral considerations in decision-making. Meanwhile, Bianchi et al. (2025) place interactions between individuals and

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

stakeholders as important elements in the implementation of accountability. By reading all three together, the relationship between moral values and accountability can be understood through interrelated processes, not as standalone organizational activities.

Professional Orientation and Negotiation of Interests in ESG Investment

The development of ESG investment expands the considerations that investment professionals need to consider when assessing a company's viability. Environmental, social, and governance aspects present interests that cannot always be resolved through conventional financial approaches. In investment decision-making, professionals may face questions about whether companies with good profit prospects remain viable when their operational activities cause serious social or environmental consequences. These questions show that the investment process not only requires the ability to read financial information but also demands an assessment of the responsibilities and consequences of decisions.

Millar et al. (2024) explain that responses to ESG relate to the interpretive framework individuals use to understand their work. The idealistic group places the principle of sustainability as an important part of professional identity. For this group, investment activities can be used to support changes in corporate behavior. The goal of gaining profit is not automatically considered to conflict with social interests, as long as investment activities still provide room for ethical commitment. This orientation shows that personal values can be integrated with professional roles when the work environment supports their implementation.

Conversely, individuals in idealistic positions who experience disappointment show a state where personal commitment to sustainability does not receive the support expected from their professional environment. Values believed in can be maintained, but organizational experiences change how individuals express their beliefs. Research by Millar et al. (2024) shows that a person can display acceptance of prevailing practices while harboring criticism of organizational orientation. This condition confirms that professional behavior does not always reflect the overall personal beliefs. There is a difference between attitudes expressed in formal workspaces and judgments conveyed in informal interactions.

The distinction between personal beliefs and professional behavior is important for behavioral accounting studies because organizational systems can set boundaries on actions deemed appropriate. Individuals with ethical orientation may not necessarily have the opportunity to translate their beliefs into policy. When measures of professional success are primarily linked to financial achievement, the delivery of social interests can be seen as actions that are less aligned with organizational priorities. As a result, individuals may adjust their communication methods to maintain professional legitimacy.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Millar et al. (2024) also discuss the modernist position of accepting ESG through the framework of economic considerations. In this orientation, environmental and social issues receive attention mainly because they relate to investment risk, client demands, or sustainability of financial outcomes. ESG is seen as part of the information needed to improve the quality of investment decisions. This acceptance indicates changes in professional practice but does not always reflect a shift in the main investment objectives. Sustainability considerations can remain within the dominant framework of achieving financial gain.

The traditionalist position shows a stronger stance in maintaining conventional investment approaches. ESG principles tend to be seen as demands that can divert attention from the main responsibility of fund management. However, as explained by Millar et al. (2024), this position does not always mean an absolute rejection of all ESG information. Their research shows that categories of professional behavior have more complex relationships than a simple separation between accepting and rejecting sustainability.

These findings have important implications for the use of accounting information. The same sustainability information can be interpreted differently based on the interests of its users. For one professional, information about worker safety may be an indicator of the quality of corporate social responsibility. For other professionals, the same information can first be understood as a factor related to legal risk, reputation, and continuity of profit. Both assessments can use similar sources of information but result in different decision emphasises.

Thus, the integration of ESG into the investment process cannot be sufficiently explained through the existence of sustainability reports or responsible investment policies. This integration also needs to be understood through the orientation of individuals who use the information and authority they hold. From a behavioral accounting perspective, the use of ESG information is an assessment process that brings together professional beliefs, organizational demands, and the consequences of decisions towards others.

The Role of Mediators in Reconciling Economic Values and Social Responsibility

One important contribution by Millar et al. (2024) is an explanation of the mediator's position in ESG investment practices. Mediators are not merely among groups that support and reject change. This position indicates individuals actively seeking to build relationships between economic orientation and sustainability values. Through communication, reasoning adjustments, and understanding organizational interests, mediators strive to produce acceptable decisions in professional environments with different demands.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

The study distinguishes enthusiastic mediators from moderate mediators based on their level of practical involvement and how they perform their roles. Enthusiastic mediators show a more open effort in linking sustainability commitments with investment practices. In contrast, moderate mediators tend to be more cautious when expressing values and taking actions, especially in organizational environments that still dominate financial logic. These differences show that the ability to mediate is influenced not only by individual beliefs but also by the available space for action within the organization.

In organizational practice, mediation requires the ability to understand the language and interests of various parties. Professionals advocating for sustainability need to explain why environmental protection and social responsibility are relevant to investment activities. At the same time, they face demands to demonstrate how these considerations can be integrated into fund management processes. Mediators play a role in bridging differences of understanding so that changes can be considered as part of professional activities, not merely as external demands.

This role can result in adjustments to investment policies and how companies respond to sustainability issues. Mediators can help organizations find forms of ESG implementation that better suit the characteristics of their activities. However, Millar et al. (2024) also show that compromise does not always yield balanced results. Adjustments that are too far aligned with financial interests can reduce the substance of the social goals initially sought to be championed. Mediation thus has a critical dimension because its success is not only measured by the agreement reached but also by what value remains protected after the agreement is established.

In the context of behavioral accounting, mediators can be understood as actors who help shape the meaning of information amid conflicts of interest. Financial and sustainability information do not always produce clear decisions if the parties involved have different priorities. Mediators can help explain the relevance of information, link economic consequences with social responsibility, and build reasons supporting organizational choices. These abilities indicate that the decision-making process requires social interaction in addition to mastery of technical instruments.

The role of mediators is also related to the distribution of authority within the organization. The success of mediation depends on the extent to which individuals gain support to express views and influence decisions. When financial orientation holds a dominant position, mediators may face pressure to align sustainability arguments with economic language. Under these conditions, the resulting changes may still maintain the organization's main goals without fundamentally shifting priorities. This explanation shows

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

that individual behavior and organizational structure influence each other in determining the direction of ESG practices.

Through synthesis with Kraus et al. (2024), the concept of mediation can be extended to the use of accounting instruments. While Millar et al. (2024) place individuals as parties connecting different values, Kraus et al. (2024) show that accounting tools can also help provide meeting spaces for moral considerations. The difference lies in the positions of actors and instruments. Mediators in Millar et al.'s research are professionals who carry out social actions, while moral interlocutors in Kraus et al.'s study describe the functions that accounting practices can perform in facilitating moral considerations.

These two understandings complement each other because decisions involving value conflicts require individual ability as well as a means to clarify the considerations used. Individuals may have ethical awareness but require mechanisms that help articulate their interests within organizational processes. Conversely, organizations may have accounting tools that allow discussion of various values, but their benefits depend on the individual's willingness to use them reflectively. This relationship shows that the implementation of social responsibility requires a combination of professional capabilities and the design of decision-making processes.

Morality as Part of Accounting Decision Making

Morality in accounting practice relates to considerations regarding justifiable actions when organizational decisions affect human and environmental interests. This assessment cannot always be resolved through a comparison between costs and economic benefits. In some cases, decisions considered financially beneficial can raise ethical issues by reducing protections for safety, welfare, or rights of certain parties. Therefore, the use of accounting information requires attention to consequences that cannot be fully represented as monetary value.

Kraus et al. (2024) explain that conventional accounting practices can direct management's attention to aspects that are easily measurable and comparable. When organizational decisions are primarily made based on financial size, the experiences and conditions of the affected parties potentially be treated as separate elements from the main discussion. The study discusses how the processes of objectification and monetization can reduce the room for moral considerations. Objectification occurs when humans are treated primarily as objects of measurement, whereas monetization tends to place various issues within the framework of monetary value.

This view does not mean that financial measurement is unnecessary. Information about costs, risks, and resources still plays an important role in determining the feasibility

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

of organizational actions. The problem arises when financial information becomes the basis for considerations that displace other values. Decisions about worker safety, for example, may require discussion about prevention costs as well as the organization's responsibility to avoid injury. These two considerations have different characteristics and cannot always be resolved by treating safety as merely an efficiency issue.

Kraus et al. (2024) developed an understanding of accounting as a moral interlocutor, a tool that helps decision-makers reflect on the values used. This concept originates from the idea of reflective equilibrium, which they associate with John Rawls' thought. In this process, individuals consider the relationship between assessment of a particular issue and the moral principles they believe in. These assessments and principles can be reviewed through reflection until accountable conformity is formed.

Within organizations, this process allows individuals with differing views to discuss the reasons used to determine priorities. Safety, customer service, worker welfare, and shareholder interests can gain attention through dialogue about the values that should guide decisions. The discussion is not only directed at the final result but also at the principles used when determining reasons why a decision should be implemented.

Kraus et al. (2024) explain that accounting as a moral interlocutor functions to form organizational value consensus and maintain coherence between values and actions. Value consensus relates to the process of forming mutual understanding regarding principles that need to be prioritized. Meanwhile, value coherence relates to the conformity between agreed principles and decisions that are then implemented.

The difference between these two functions is important because formal agreements on values do not necessarily guarantee consistency of actions. Organizations can state that safety is a priority, but decisions made can still pay greater attention to cost savings. In such cases, a process is needed that allows management to compare stated principles with actual actions. Accounting can help clarify these differences, so decision-makers need to provide reasons regarding the suitability or change in priorities.

Thus, the relationship between accounting and morality should not be understood as a conflict between economic rationality and ethical considerations. Both can be present in the same decision-making process as long as there is room to consider the consequences for various organizational values. The main contribution of Kraus et al.'s (2024) research is to show how accounting tools can be used to help management discuss moral issues in a structured way without eliminating the need for economic information.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Accounting Visualization as a Means of Reflection and Ethical Assessment

The use of visual tools in accounting is usually related to presenting information to make it easier to read and compare. However, Kraus et al. (2024) show that visualization can have a broader role when used to help management understand the relationship between organizational priorities and decision consequences. Through the practice of risk appetite radar, management can discuss values considered important as well as the organization's willingness to face risks related to those values.

Research on Grid Co shows that formulating organizational priorities requires discussions about competing interests. Safety, employee relations, customer service, environment, and financial interests cannot always be maximized simultaneously. Through the use of risk appetite radar, executives gain a means to clarify the principles to be prioritized. This tool helps them compare values that are formally declared important with priorities reflected in organizational decisions.

Meanwhile, at Transport Co, the use of accounting tools assists in decision-making discussions involving human safety in transportation systems. Kraus et al. (2024) explain how organizations consider various measures to prevent suicide in transportation environments. The considerations that arise relate not only to the amount of resources required but also to responsibilities for passenger safety and worker welfare. Some prevention options require large expenditures, while others can be implemented through procedural changes or training.

This discussion shows that economic considerations are still used, but they are not the sole language of decision. Issues concerning human safety are maintained in the discussion despite obstacles in implementing certain choices. In this way, accounting tools help ensure that moral issues do not disappear just because an action cannot yet be realized in the form of a planned investment.

Kraus et al. (2024) identify the importance of treating humans as subjects, using nonmonetary considerations, and visualizing moral principles in enabling accounting to perform reflective functions. Treatment of humans as subjects means that decisions do not only view the affected party through the measures inherent to them, but also consider the experiences and conditions faced. Nonmonetary considerations allow safety, welfare, and the right to receive attention without first being declared as financial gain. Visualization then helps clarify how these various values are considered in the decision-making process.

From an organizational behavior perspective, visualization does not automatically produce ethical decisions. Its benefit lies in its ability to facilitate discussions involving professional judgment. When information is presented in a way that shows conflicts of priorities, management gains the opportunity to evaluate the reasons underlying their

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

choices. This process can also strengthen awareness of the consequences of actions that previously received little attention.

A synthesis with Millar et al. (2024) shows the importance of the relationship between accounting tools and individual orientation. Professionals who care about sustainability can use information to emphasize the importance of social or environmental protection. However, organizations still need processes that allow these considerations to be assessed alongside economic demands. Instruments that facilitate value discussions can help connect individuals' ethical orientation with collective decision-making processes.

From the behavioral accounting perspective, the role of visualization shows that information presentation also shapes how individuals perceive problems. Systems that emphasize only financial results can focus attention on economic efficiency. Conversely, systems that provide space for social and environmental values allow decision-makers to discuss responsibilities more broadly. These differences confirm that the design of accounting information has consequences for the behavioral orientation of its users.

Organizational Accountability as a Social Relationship

Accountability is often associated with the organization's obligation to provide information about activities and results achieved. In practice, accountability also requires a relationship between the decision-maker and the party entitled to request explanations. This relationship includes opportunities to ask questions, assess the reasons given, and obtain responses to issues considered important. Therefore, the existence of organizational reports is part of accountability, but not the entire accountability process.

Bianchi et al. (2025) discuss the concept of intelligent accountability to explain the importance of relationships built through dialogue, questioning, and understanding of the condition of other parties. This approach places accountability as a process that requires awareness of the interdependent relationship between organizations and stakeholders. Management is not only expected to provide information but also needs to consider that other parties may have relevant experience and knowledge to understand policy consequences.

In this approach, information openness needs to be accompanied by a willingness to explain reasons and listen to responses. Unilateral information delivery can make stakeholders aware of the organization's policies without having the opportunity to influence discussions about those policies. Communication becomes more meaningful when the organization provides space for affected parties to convey issues that have not yet received attention in management decisions.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Bianchi et al. (2025) explain that transparency-oriented accountability can result in defensive behavior if the organization places too much emphasis on controlling information and image. When management views criticism as a threat, the communication process can be directed to justify actions taken. In such situations, information is primarily used to maintain the organization's legitimacy, not to understand issues raised by stakeholders.

The concept of intelligent accountability offers a perspective that places dialogue as an important part of carrying out responsibilities. Dialogue requires organizations to consider the reasons of others, including when those reasons differ from management's assessments. Openness to criticism can be the basis for improving an organization's understanding of the consequences of its activities. Therefore, accountability requires an individual's ability to listen and explain, not just the ability to deliver reports.

In behavioral accounting studies, this relationship shows that accountability cannot be separated from communication behavior. Managers who tend to maintain decisions can interpret stakeholder questions as a form of rejection of their authority. Conversely, managers who are open to evaluation may view questions as sources of information to clarify organizational responsibilities. These differences in responses can affect the quality of the relationship between the organization and the affected parties.

Accountability is also related to the recognition that organizational knowledge does not always encompass all stakeholder experiences. Those who accept the consequences of a policy may have an understanding of impacts that are not fully visible through internal reports. By giving space to those experiences, organizations can gain a more complete picture of their activities and responsibilities. This understanding aligns with Kraus et al.'s (2024) idea about the importance of placing humans as subjects in decision-making considerations.

Managerial Behavior in the Implementation of Accountability

Bianchi et al.'s (2025) research provides an explanation of the stakeholder engagement process through a framework consisting of goal setting, joint exploration, and follow-up implementation. This framework helps understand how individual decisions at each stage can affect the overall accountability relationship. The process begins with determining the parties and issues to be discussed, develops through interaction, and then is directed towards changes resulting from the discussion.

At the goal setting stage, management determines the scope of activities and the stakeholders to be involved. Research on the Alpha cooperative organization shows that leaders desire to expand participation and improve relationships with stakeholders. However, the initial theme of involvement is determined through leadership decisions

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

without direct stakeholder involvement in setting these priorities. This situation shows that participatory goals can be accompanied by an initial process that is still centered on organizational authority.

Setting the agenda has consequences for issues that get the opportunity to be discussed. If the organization determines all themes and invited parties themselves, there is a possibility that interests outside management's attention will not receive equal space. Thus, stakeholder involvement is not only related to who attends an event but also to who has the opportunity to decide what needs to be discussed.

At the joint exploration stage, the relationship between management and stakeholders develops through questioning, criticism, and knowledge exchange. This stage demands willingness to face differing views without immediately considering them as disruptions to organizational goals. Bianchi et al. (2025) show that managers can show different responses when faced with criticism, including limiting discussions or directing conversations toward justifying policies that have been implemented.

One example discussed in the study relates to the cooperative's responsibility for food safety and health. Stakeholders questioned the alignment between healthy consumption education activities and the sale of products considered less supportive of health goals, especially for children. These issues show differences between organizational assessments of social responsibility achievement and other parties' assessments of business practices carried out.

In such situations, managerial responses hold an important position. Criticism can be used to revisit the relationship between social goals and commercial activities. However, when the discussion is primarily directed at justifying ongoing activities, the opportunity to assess the conflict diminishes. Bianchi et al.'s (2025) research shows that defensive attitudes and efforts to neutralize criticism can hinder the development of dialogue needed to build accountability.

At the follow-up implementation stage, the organization is expected to translate the discussion results into actions. This stage is directly related to the credibility of the stakeholder engagement process. If input has been received and discussed but does not affect decisions, stakeholders may question the actual purpose of the process that has been carried out. Therefore, accountability needs to be demonstrated through actions that reflect the organization's willingness to respond to identified issues.

Bianchi et al. (2025) found that organizations in their study tended to implement certain actions that were easier to adapt to ongoing activities. Proposals requiring greater changes did not receive comparable follow-up. These findings showed a mismatch between the intention to build participation and the actual decision. The researchers described this

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

condition as intent-action paralysis, which is when the stated goal does not develop into appropriate action.

This phenomenon is related to the concept of value coherence explained by Kraus et al. (2024). When an organization declares responsibility to stakeholders, the implementation of decisions needs to reflect that principle. The mismatch between stated values and actual actions indicates that forming formal consensus does not necessarily result in behavioral alignment. Organizations need processes that allow decisions to be reevaluated based on previously recognized responsibilities.

This connection shows that accountability issues are not only about policy design but also about the organization's ability to maintain the relationship between commitment and action. The stakeholder engagement process can provide management with opportunities to acquire new knowledge. However, this knowledge becomes relevant for accountability when applied in decision-making and follow-up.

The Relationship between Organizational Power, Professional Identity, and Behavioral Consistency

Individual behavior within an organization occurs within authority relationships that are not always equal. Managers, investment professionals, and stakeholders may have different abilities to determine issues considered important. Those who control decisions and information have influence over how a problem is defined and the actions then taken. Therefore, discussions about organizational morality need to consider how authority affects individuals' opportunities to convey and advocate for values.

Millar et al. (2024) show that the dominance of financial orientation can influence how investment professionals express sustainability commitments. Individuals with strong ethical convictions may face situations when their ideas are considered less aligned with dominant priorities. Responses to these situations can include adjustments in professional language, action restrictions, or changes in how views are conveyed. Professional identity is thus not entirely shaped by personal beliefs, but also by the recognition available within the organizational environment.

In Bianchi et al.'s (2025) study, differences in authority are seen through how management sets the agenda and responds to stakeholder criticism. Although activities are designed to increase participation, organizations still have the ability to control the direction of discussion. When questions posed are considered inconsistent with management priorities, the space for dialogue can narrow. This situation shows that formal involvement does not necessarily have a balanced influence on the decision-making process.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

These findings relate to accounting practice because information can be a source of authority within the organization. Those who determine performance indicators, interpret reports, and formulate decision arguments have the ability to form an understanding of success. If the measures used primarily emphasize economic outcomes, social issues not reflected in those indicators may receive less attention. Conversely, the use of accounting tools that allow space for diverse values can help make those considerations part of the organization's official discussion.

Kraus et al. (2024) demonstrate this possibility through the use of accounting tools that require management to explicitly discuss moral principles. When discussions about safety, welfare, and the environment are placed in the decision-making process, these values gain a basis to be considered alongside financial interests. However, this role still depends on how the organization uses the tools and who participates in setting priorities.

The third synthesis of the study shows that organizational responsibility relates to the distribution of opportunities to influence decisions. Individual ethical commitment requires support to be translated into action. Accounting tools need to provide space for different values. Furthermore, accountability relationships require the involvement of parties who accept the consequences of decisions. When the process is controlled only by dominant orientation, sustainability considerations can be formally accepted without gaining equal standing in actual decisions.

The Gap between Ethical Statements and Organizational Practices

An organization's moral commitment is often expressed through policies, company values, and sustainability documents. These statements provide an overview of the principles intended to guide action. However, the relationship between statements and practice does not always proceed directly. Organizational decisions are influenced by competing interests, individual authority, and priorities that arise in daily activities. Therefore, the assessment of responsibility needs to consider how formal values are treated when the organization faces difficult choices.

Millar et al. (2024) show situations where support for ESG can have different meanings for investment professionals. Some individuals see it as a principle that is part of the work objectives. Meanwhile, others view ESG through its usefulness to financial achievement. These differences can result in practices that are formally both referred to as responsible investing but have different basis for consideration. Thus, the use of the term sustainability does not always indicate a shared value orientation.

Kraus et al. (2024) explain that alignment between values and actions requires a continuous process of reflection. After an organization reaches agreement on which values

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

should be prioritized, subsequent decisions must still be examined against those principles. If actual actions do not align with the established priorities, those differences need to be discussed. This process allows moral principles to function as a guideline for decisions, not just statements placed in organizational documents.

Bianchi et al. (2025) show the forms of misalignment that emerge in the implementation of accountability. Organizations may state goals to expand participation, but managerial actions maintain control over agendas and criticism. In such circumstances, stakeholder engagement activities continue formally, while opportunities for others to influence decisions do not develop as originally intended.

Third, research focuses on the importance of distinguishing between recognition of a value and the application of that value. Recognition can be expressed through policy, while implementation requires appropriate decisions and actions. These differences can be found in the context of investment, risk management, and organizational relationships with stakeholders. In each context, ethical values need to face operational demands that can drive adjustment.

The issue to consider is not only whether an organization expresses support for sustainability, but also how that support is maintained in the decision-making process. When social values become part of debatable and explainable considerations, organizations have the opportunity to build more substantive responsibility. Conversely, when sustainability is only used to explain policies that have been decided, the accountability process tends to center on justifying actions.

Thus, this study places consistency between values and actions as an important aspect in the relationship between accounting and behavior. Consistency does not mean that every interest can be fulfilled simultaneously. Consistency requires organizations to openly consider the reasons used when a value is prioritized or compromised. This explanation helps distinguish decisions made through moral considerations from decisions that only use social responsibility language as support for organizational legitimacy.

Conceptual Synthesis

Based on the review of the three articles, the relationship between accounting, behavior, and responsibility can be understood as a process linking individual orientation with organizational actions. This understanding is built by combining the main ideas developed by each research, without assuming that all three use the same theoretical model.

Individual value orientation is a part that shapes how professionals understand their duties and responsibilities. Millar et al. (2024) show that ESG implementation is influenced by individual identity, beliefs, and meanings toward the relationship between social goals

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

and financial outcomes. This orientation determines the attention given to sustainability information as well as how individuals present arguments in the professional environment. Therefore, differences in decisions do not always reflect differences in knowledge but can stem from differences in values used as the basis for assessment.

The negotiation and reflection process serves as a link between individual orientation and collective decision-making. Differences in views require mechanisms that allow organizations to consider competing interests. The concept of mediator by Millar et al. (2024) explains the role of individuals in connecting different orientations. Meanwhile, the moral concept of interlocutor by Kraus et al. (2024) shows how accounting practice can facilitate value considerations. The relationship between the two shows that the decision-making process requires communication skills and tools that allow values to be clearly expressed.

Organizational decision-making is the stage when various considerations are translated into action choices. At this stage, accounting can help clarify priorities and reasons used in making choices. Kraus et al. (2024) emphasize the importance of building value consensus and decision coherence. Consensus helps organizations understand agreed principles, while coherence encourages alignment between those principles and actual decisions. Thus, accounting tools can be part of the process that maintains the relationship between moral considerations and managerial actions.

Implementation and accountability of actions relate to how organizational decisions affect other parties. Bianchi et al. (2025) show that accountability relationships depend on managerial actions when interacting with stakeholders. Openness to criticism and willingness to follow up on input are important parts of carrying out responsibility. At this stage, the values negotiated within the organization face the experience of the party who accepts the consequences of the decision.

This synthesis shows a mutually influential relationship between individual orientation, reflection processes, collective decisions, and accountability. Personal values can shape how individuals understand information, while accounting tools can help clarify value conflicts. The resulting decisions are then assessed through organizational actions and relationships with affected parties. Stakeholder responses can provide new information that encourages organizations to review previous priorities.

This relationship can be used to understand why organizations with similar policies may exhibit different responsibility practices. Policy implementation is determined not only by the written substance but also by the orientation of the individual who implements it, the decision-making process, and the organization's openness to other parties' judgments. In

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

this context, accounting functions as part of the social system that helps shape decisions, not just as an information provider.

The conceptual contribution of this study lies in linking the position of professional behavior with the reflective function of accounting tools as well as relational accountability processes. Millar et al. (2024) explain how individuals face value conflicts. Kraus et al. (2024) show how these conflicts can be discussed through accounting practice. Bianchi et al. (2025) show how managerial actions determine whether stated responsibilities develop into meaningful accountability relationships. All three form the basis of understanding that the implementation of organizational responsibility depends on the interconnection between values, decisions, and actions.

CONCLUSION

Based on literature review, accounting plays an important role in shaping the relationship between individual behavior, moral considerations, and organizational responsibility. Millar et al. (2024) show that ESG implementation is influenced by professional orientation and individuals' ability to reconcile economic goals with sustainability values. Kraus et al. (2024) show that accounting tools can facilitate moral reflection and help maintain alignment between organizational principles and managerial decisions. Meanwhile, Bianchi et al. (2025) emphasize the importance of individual actions and openness to stakeholders in forming meaningful accountability. The third synthesis of research shows that organizational responsibility is not sufficiently built through formal policy and reporting, but requires a connection between values believed, decisions made, and actions taken. Thus, the behavioral accounting perspective provides a foundation for understanding accounting as a decision-making tool that considers economic interests, moral values, and social consequences in an integrated manner.

REFERENCES

Bianchi, L., Passetti, E., & Contrafatto, M. (2025). The (non)enactment of intelligent accountability through stakeholder engagement: A micro-processual perspective. The British Accounting Review, 57, Article 101590. https://doi.org/10.1016/j.bar.2025.101590

Dzikri, A. H., Rusmita, S., & Helmi, S. M. (2024). The relationship between audit quality and audit tenure and auditor reputation: The role of audit fees. Sebatik, 28(1), 65–72.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Fernandez, S., Chan, K. R., Salim, K., Sitepu, W. R. B., & Simanjuntak, O. (2024). The influence of audit tenure, audit fee, auditor reputation, and client company size on audit quality. International Journal of Economics Social and Technology, 3(1), 1–9.

Geraldo, M., Sastrodiharjo, I., & Husada, C. (2024). The Influence of Public Accounting Firm Reputation and Audit Tenure on Audit Quality in LQ45 Companies. Indonesian Journal of Economics and Strategic Management, 2(3), 2778–2789.

Kraus, K., Mikes, A., & Véliz, C. (2024). Bringing morality back in: Accounting as moral interlocutor in reflective equilibrium processes. Accounting, Organizations and Society, 113, Article 101570. https://doi.org/10.1016/j.aos.2024.101570

Millar, J., Mueller, F., & Carter, C. (2024). Mediating ESG: Mapping individual responses to a changing field. Critical Perspectives on Accounting, 100, Article 102766. https://doi.org/10.1016/j.cpa.2024.102766

Agastya, V. R., & Ardelia, V. B. A. (2024). Analysis of the influence of audit fees, audit tenure, audit rotation, and audit firm reputation on audit quality. Scientific Journal of Economics, Accounting, and Taxation, 1(2).

Cahyati, W. N., Hariyanto, E., Setyadi, E. J., & Inayati, N. I. (2021). The influence of audit rotation, audit tenure, audit fee, and audit committee on audit quality. Ratio: Review of Contemporary Indonesian Accounting, 2(1), 51–62. https://doi.org/10.30595/ratio.v2i1.10372

Dzikri, A. H., Rusmita, S., & Helmi, S. M. (2024). The relationship between audit quality and audit tenure and auditor reputation: The role of audit fees. Sebatik, 28(1), 65–72.

Fernandez, S., Chan, K. R., Salim, K., Sitepu, W. R. B., & Simanjuntak, O. (2024). The influence of audit tenure, audit fee, auditor reputation, and client company size on audit quality. International Journal of Economics Social and Technology, 3(1), 1–9.

Geraldo, M., Sastrodiharjo, I., & Husada, C. (2024). The Influence of Public Accounting Firm Reputation and Audit Tenure on Audit Quality in LQ45 Companies. Indonesian Journal of Economics and Strategic Management, 2(3), 2778–2789.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Indonesian Institute of Public Accountants. (2021). Professional Standards for Public Accountants (SPAP).

Irana, M. A., Yudi, Y., & Prasetyo, E. (2025). The influence of audit tenure, audit fee, KAP rotation, and KAP size on audit quality. Journal of Management and Accounting Research, 5(2), 384–396.

Napiajo, N., Hamzani, U., & Ikhsan, S. (2025). The influence of audit tenure of public accounting firms, public accounting firm reputation, audit fees, auditor switching, and firm size on audit quality. Indo-Fintech Intellectuals: Journal of Economics and Business, 5(1), 3684–3701.

Panggabean, K. A., & Pangaribuan, H. (2022). The influence of auditor independence, professional skepticism, and auditor objectivity on audit quality. MBIA, 21(2), 145–156.

Winda, W., & Hadiwibowo, I. (2023). The influence of Public Accounting Firm reputation, audit tenure, company size, and auditor rotation on audit quality. Proaksi Journal, 10(1), 70–84.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.