



## Strategic Human Resource Management and Its Influence on Managerial Accounting Practices: A Theoretical Examination

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### Abstract

This study works out an elaborate theoretical clarification of how Strategic Human Resource Management (SHRM) defines managerial accounting practices through its effect on the behavioral, structural, and informational environment within which accounting systems are executed. Having combined the insights of organizational behavior, human capital theories, and managerial accounting frameworks, the study suggests a broader conceptual model that explains how SHRM-led competencies, incentive systems, communication patterns, and cultural rules influence the budgeting discipline, process of managing costs, performance measurement mechanisms, and managerial judgment. By so doing, the analysis not only places SHRM in a supportive organizational role, but also an upstream, structural antecedent directly contributing to the design, functioning and theoretical development of managerial accounting systems. It goes further to argue that managerial accounting processes that are traditionally viewed as technical, neutral or systems determined in their structure, are in fact social systems, which are highly dependent on human resource arrangements in order to achieve accuracy, relevance, and strategic alignment. This theoretical synthesis contributes to a more comprehensive view of internal accounting processes by prefiguring the impact of SHRM on the decision-making behavior, reporting integrity and organizational control. It also provides a better conceptual base for refining modern behavioral and managerial accounting models by providing new avenues of theory development and informing future empirical research of the intersection of interdisciplinary accounting scholarship through SHRM-driven antecedent presence.

**Keywords:** Strategic Human Resource Management, Managerial Accounting, Behavioral Accounting, Performance Measurement, Organizational Control.

### 1. Introduction

Strategic Human Resource Management (SHRM) has now come to the centre stage in terms of understanding how organizations develop some capabilities, maintain competitive advantage and aid in managerial decision-making. With the growing complexity of organizations, the human resource role has grown not only in the administrative sphere but also in the realm of strategy, which influences behavior, performance and information flows. Simultaneously, managerial accounting has grown beyond a rather technical role into a larger system with an interest in planning, control, performance evaluation, and strategic alignment (Dahal, 2019). Although these areas have been developed in parallel, the theoretical discussion of the role of SHRM in managerial accounting practices has been insufficiently studied (Larsson and Edwards, 2022). This has created a serious gap in comprehension of how people-related strategies influence the design, interpretation, and utilization of accounting information within organizations, as there is no integrated

perspective. According to existing literature, the quality of human capital, incentive structures, and organizational culture are important in determining the process of interaction between managers and the accounting systems (Agbejule, 2011). Although the managerial accounting study acknowledges that behavioral and contextual influences determine budgeting, performance appraisal, and decision-making, they have not always been integrated into more comprehensive theoretical accounting frameworks (Chang et al., 2023; Otley, 2016). Placing these behavioral mechanisms into the bigger context of theoretical accounting studies helps explain how SHRM conditions would serve as conceptual antecedents in modulating the underlying constructs of accounting information asymmetry, reporting credibility and managerial judgment. By including SHRM mechanisms in the accounting theory, it is possible to gain a more rigorous insight into how competencies, motivation, and communication patterns are used to interpret and use accounting information (Aslam and Tonazzo, 2024).

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This view builds on the long-held traditional perspectives of managerial accounting, where the human resource conditions are theoretically positioned as determinants of the accounting system behaviour.

The recent changes in the trend towards knowledge-based competition have also aggravated the necessity to comprehend the interaction of HR strategies and internal accounting systems. Companies depend more on talented workers whose decision-making abilities affect the cost structure, predictability, and usefulness of the control systems (Joseph and Gaba, 2020). The ability to produce credible information and analyze the accounting signals is directly influenced by such SHRM practices as training, incentives that are based on performance, and competency development (Mwambela, 2024). Having more competent staff and being motivated, managerial accounting systems are more likely to be more efficient and have less distortion and more focus on strategic objectives (Juliana et al., 2021). On the contrary, in cases where the HR practices are inadequate or fail to link to the strategic goals, the accounting systems can be characterized by misaligned incentives, budgetary slack, and lack of communication.

Theoretical research done in the study of behavioral accounting explains that the reaction of individuals towards accounting information is affected by attitude, perceptions and cognitive traits. The policies of HR influence most of these behavioral dispositions, including ethical orientation, motivation, and goal commitment but fail to integrate these antecedents into the conceptual frameworks of accounting theory (Hu and Oh, 2022). The explicitness of these behavioral drivers supports the theoretical foundation of the current study in that the effects of SHRM conditions on managerial reactions to accounting measures, budget goals and performance indicators are clearer.

The issue that this research aims to solve is the lack of integrated theoretical views as to how SHRM will affect managerial accounting practices in different organizations. The majority of the literature studies either HR systems or accounting structures separately without considering the influence of human resource strategies on the information utilizations, performance measurement, and managers' conduct (Boon et al., 2019). The research and practical community cannot comprehend the transformation of HR-enabled capabilities into accounting results or the impact of the organizational culture and incentives on accounting conduct without well-defined theoretical frameworks (Balilah et al., 2025; Kurniawan, 2025). This lapse is especially applicable when organizations apply more strategic educational versions of HRM with the purpose of influencing employee conduct, creating innovativeness, and enhancing decision-making ability. Theoretical analysis is thus needed to explain the role that SHRM has played in the development of managerial accounting, especially in fields like discipline in budgeting, performance management, cost management and control systems. In spite of these enlightenments, the

theoretical accounting literature has not been structured to explain how the HR-based mechanisms can be incorporated into the established accounting models, in particular, the performance measurement, control systems, and decision-making processes in relation to behavior. The discussion of this gap enhances the current theoretical discussions and corresponds to the current trends of conceptual research in accounting.

The theoretical base of literature, which is used to explain the management of human resource strategies in accounting practices by combining the knowledge of HRM, organizational theory and managerial accounting. This study demonstrates that SHRM influences the relevance, quality, and use of accounting information through the behavioral, structural, and strategic channels. By this, it helps in a more holistic explanation of internal organizational processes and helps with a wider theoretical advancement of the accounting field.

### Objectives of the Study

1. To test how Strategic Human Resource Management affects managerial accounting practices in organizations and how these mechanisms work in theory.
2. To construct a conceptual model that describes how behavioral and organizational variables that are brought about by SHRM influence budgeting, performance measurement, and managerial accounting decisions.

## 2. Theoretical Foundations

### 2.1 Strategic Human Resource Management Theories

Strategic Human Resource Management relies on classical theory of Human Capital Theory, Resource-Based View, High-Performance Work Systems and Organizational Control Theory to explain how workforce capabilities and behavioral control help in strategic goals. When employee competencies, role structures and incentive mechanisms affect reliability, interpretation and strategic alignment of accounting information, then these theories become theoretically relevant to managerial accounting. Their applicability is not restricted to HRM but can be applied to fundamental conceptual arguments in managerial and behavioral accounting theory since they construe a re-definition of SHRM theories as determinants of internal quality of information and compliance of behavior.

### 2.2 Managerial Accounting Theories

Managerial accounting has theoretical views that provide explanations of how internal information systems are designed and utilized by organizations. The Contingency Theory suggests that accounting systems should be organizational in terms of context, such as structure, environment and strategy. Behavioral Accounting Theory is where psychological and social aspects of such activities as budgeting, performance assessment, and decision-making are studied. The Agency Theory is concerned with the connections between the principal and the agent and how the performance indicators and reward systems minimize the information asymmetry and

opportunism. Performance Measurement and Control Frameworks are systematic ways of measuring performance, controlling behavior among employees and assisting strategic goals. Together, these theories can account for why managerial accounting practices differ amongst organisations and also how they adapt to behavioural, structural and strategic requirements. The implementation of SHRM in the theories also enhances the conceptual knowledge of how human-induced antecedents influence the design of accounting systems, and thus adds value to the theoretical propositions underpinning the assumptions of cost behavior, budgeting model and logic of performance measurement.

### 2.3 Intersections of SHRM and Accounting Theory

The SHRM/managerial accounting interaction is based on their similarity in their interest in the evaluation of performance, including behavioral control and information quality. SHRM shapes informational needs of accounting systems through the design of work, employee skills and incentive regimes. Theoretically, these HR-based processes will change the form and operation of the budgeting models, cost systems, and performance measurement tools. In placing SHRM as an upstream variable in the design of accounting systems, the association turns out to be a conceptual expansion of the contingency theory, behavioral theory of accounting, and the performance measurement theories, thus contributing to the theoretical view of managerial accounting. These intersections make clear why theory-constructive strategies are necessary to reassemble HR-

induced constructs of behavior back into accounting system models, and make new avenues of conceptual model development in theoretical accounting research.

## 3. Conceptual Linkages Between SHRM and Managerial Accounting

### 3.1 SHRM's Influence on Cost Management and Budgeting

Cost management is one area that Strategic Human Resource Management influences through workforce planning, allocation of skills and flexibility on labour (Bailey et al., 2018). When SHRM focuses on competency building and effective role orienting, organizations have better cost structures and predictable expenditure habits. Budgeting behavior is another way that incentive systems are created based on SHRM's impact it by influencing motivation, alignment of the goals and probability of budgetary slack. Rewards based on performance make such employees contribute to more effective cost estimates and strict budgetary habits. Moreover, SHRM promotes the dialogue between HR and accounting departments, and the budgets will be realistic in depicting the operational possibilities. These relationships indicate that the HR strategies have a direct impact on managerial accounting models of estimating, planning, and monitoring costs (Su et al., 2022).

Increased SHRM intensity always leads to better accuracy of budgeting, reduction in cost variability, and enhanced communication, proving the direct involvement of SHRM in the efficiency of managerial accounting as indicated in Table 1.

**Table 1: Effect of SHRM Practices on Budgeting Accuracy and Cost Variability (Scale 1–10)**

SHRM Level	Practice	Employee Skill Score	Budget Accuracy (%)	Cost Variability Index	Communication Score
Low SHRM		4	62	7.8	5
Moderate SHRM		6	74	5.6	7
High SHRM		8	87	3.2	9

### 3.2 Influence on Performance Measurement Systems

SHRM is at the forefront of the performance measurement structures by establishing competencies, behavioral expectations, and performance outcomes that managerial accounting systems need to be used to describe. In cases where HR strategies are focused on capability building and high-performance work practices, organizations integrate the practices into the scorecards, key performance indicators, and evaluation tools. This correspondence will make the accounting measures reflect the financial and non-financial performance drivers. The selection of the metrics is also affected by SHRM, as it facilitates the inclusion of human capital

measures, like the use of skills or training efficiency, into larger measurement frameworks. Consequently, managerial accounting is becoming more strategic in its orientation, which reflects the contribution of employees toward the organizational objectives (Kaneko and Yimruan, 2017).

It can be seen, based on performance measures such as those presented in Table 2, that there is a significant improvement in performance in high SHRM environments, and therefore supports the argument that the increase in human capital optimizes the results of managerial accounting systems.

**Table 2: SHRM Impact on Performance Measurement Components (Score 1–100)**

Performance Metric	Low SHRM	Moderate SHRM	High SHRM
Employee Capability Index	48	67	84
KPI Achievement Rate (%)	58	72	89
Human Capital Utilization Score	45	63	90
Decision Quality Rating	52	70	88

### 3.3 Influence on Managerial Decision-Making

The theoretical analysis shows that the managerial accounting systems could not be characterized by only the technical or structural assumptions; they should be developed in the behavioral and organizational settings that are largely influenced by Strategic Human Resource Management (SHRM). The abilities that the employees hold and the incentives that influence their actions, and the ethical and cultural standards that are applied in the organization affect the accounting processes, including budgeting, cost estimation, forecasting and performance evaluation. Through these associations, the study broadens the behavioral and managerial accounting theory to demonstrate how accounting results come about due to interactions of technical courses and human dynamics. This supports propositions in the past in the study of behavioral accounting and broadens it by defining how HR-caused antecedents influence limited rationality, judgment biases and interpretation styles in accounting situations. This combined knowledge proves the value of taking HRM-related behavioral aspects into consideration when examining the effectiveness, reliability, and strategic congruence of accounting systems (Calvard and Jeske, 2018).

### 3.4 Influence on Organizational Control Systems

Incorporation of SHRM in the accounting theory provides a wider picture in the way the internal decision-making, performance measurement and control systems are operated in reality. The level of competency development in employees, the quality of communication among the employees and motivational systems have a significant impact on the way that managers perceive the accounting indicators and how they react to the performance standards. Such circumstances define the precision of predictions, the reliability of documents, and the uniformity of actions made by managers (Weibel et al., 2016). The articulation

of these pathways by the study invites the development of a broader theory that includes behavioral, motivational and cultural constructs in accounting models. This enlarged lens implies that future improvements in the managerial and behavioral accounting literature should include more reference to the human and organizational systems that influence the production, communication and utilization of accounting information in the modern organizational settings.

## 4. Development of a Theoretical Framework

### 4.1 Proposed Conceptual Model

In the proposed conceptual model, SHRM is theorized as an antecedent variable that influences the practices of managerial accounting due to its impact on the capabilities of the workforce and their behavioural structures. The informational reliability and interpretive accuracy needed to support the budgeting, cost control, and performance evaluation systems are developed with the help of competency, incentive alignment, and workforce planning (Merchant and Van der Stede, 2017). By locating SHRM in any of the recognized accounting theories, such as contingency theory, agency theory and behavioural accounting, the model expands the current theories to include human capital and organizational behavior as the fundamental drivers of the accounting system operation. With the combination of these views, the model develops theoretical accounting studies by explaining the role of upstream human resource systems in setting the operations of key accounting concepts, including the accuracy of cost, the intensity of control, and the interpretation of performance.

The weights depicted in the conceptual model in Figure 1 indicate that the presence of strong SHRM inputs makes behavioral mechanisms much stronger and consequently, the managerial accounting results are still more core.

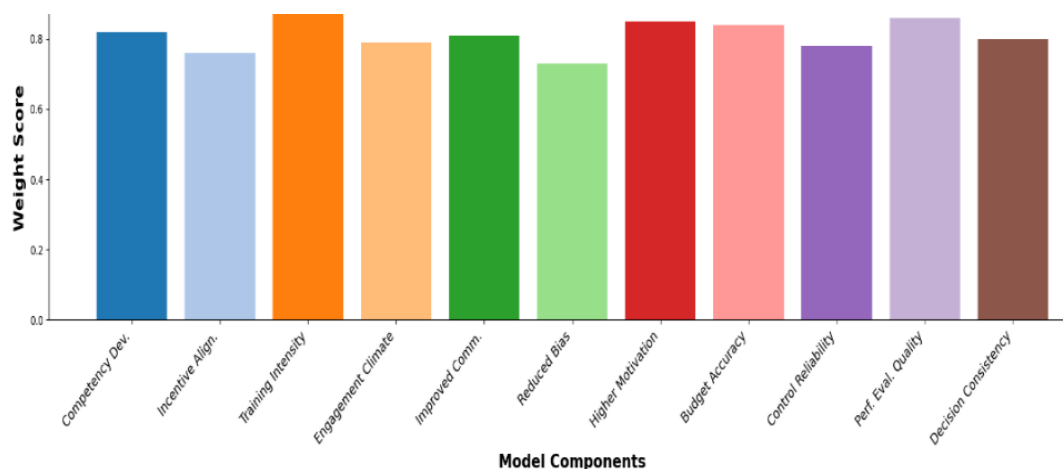


Figure 1: Conceptual Pathways Linking SHRM to Managerial Accounting Practices (Numerical Weight Scores)

### 4.2 Explanation of Key Constructs

The model brings in two groups of constructs. SHRM building blocks are talent-building policies, performance-based rewards, training intensity, and workforce

engagement policies. These factors enhance the strength of employees, motivation, and strategy orientation. The constructs of managerial accounting are budget discipline, expenditure system design, accuracy of cost

measurements, and performance measures (Uyar and Kuzey, 2016). The constructs dictate the effectiveness of organizations planning, monitoring, and evaluating activities. The correlation between the SHRM and accounting constructs emphasizes the increased employee skills and motivation resulting in more accurate forecasts, responsible cost behavior, and high integrity in using performance indicators. Combined, they indicate that the accounting systems cannot work without the input of organizational human resources to interpret and use them strategically (Keir and Youssif, 2016).

#### 4.3 Propositions

Three theoretical propositions are constructed based on the conceptual relationships. Proposition 1 goes on to indicate that SHRM enhances the strategic relevance of managerial accounting systems by enhancing the quality of employee competencies required to support planning and control. Proposition 2 implies that SHRM mediates the relationship between the quality of accounting information and the management decision-making processes since skilled employees can better utilize the accounting information. Proposition 3 hypothesizes that SHRM can positively impact the positive behavioral results in the managerial accounting setting by affecting motivation, cooperation, and performance orientation. Taken together, these propositions contribute to the logical continuance of theories that link human capital practices with positive decision processes and management control efficacy, within an organization (Samson, 2018).

#### 4.4 Boundary Conditions

The theoretical framework functions based on the conditions of the boundaries that define the power of the SHRM effect on managerial accounting. The size of the organization is also a factor since larger organizations tend to have more formal HR organization and more complicated accounting systems, which makes the impact of SHRM more apparent. The type of industry also takes its toll, with the knowledge-intensive industries depending more on human capital, so that SHRM plays a more imperative role in influencing accounting practices. Lastly, the level of HRM-Accounting integration determines the level of success of the HR initiatives in producing quantifiable accounting results. In cases where the HR and accounting units work hand in hand, increase in skills, incentives and culture enhancements is more likely to influence the budgeting behavior, control systems and performance evaluation process. Such boundary conditions can be used to explain the points of greatest strength of the theoretical model.

### 5. Interdisciplinary Insights

#### 5.1 Organizational Theory Perspective

Organization theory helps in giving an important understanding of how Strategic Human Resource

Management (SHRM) can remodel the structural and cultural context on which the managerial accounting systems work. Strategic HR practices lead to participative cultures, role expectations, and collaborative working arrangements that affect the allocation and performance of accounting roles within the organization units. These circumstances also influence how the managers read internal reports, convey performance data, and incorporate accounting knowledge into the decision-making procedures. The organizing of such interactions provides a continuation of management control and contingency theories by showing that the structural and cultural context developed by SHRM is of great importance in conditioning the design, relevance, and entire functioning of accounting systems. According to this school of thought, the role of accounting is not a solitary activity but part of a larger organizational game.

#### 5.2 Economic Perspective

In the economic sense, Strategic Human Resource Management (SHRM) affects managerial accounting through the creation of incentive systems that alleviate agency issues and create less information asymmetry between managers and decision-makers (Greene, 2018). Established rewards that are performance-based, evaluation criteria that are clear and strong and well-defined accountability arrangements will encourage truthful reporting, detract opportunistic budgeting behavior and encourage more accurate forecasting. The mechanisms of this kind that are driven by HR contribute to the stability of internal information flows and allow allocating resources in a disciplined way with respect to the organizational goals. In this way, SHRM supports core propositions of the agency theory and the accounting control theory by demonstrating how congruent incentives boost managerial motivation and the credibility, efficiency and strategic utility of the managerial system of accounting in the larger system of organizational governance.

#### 5.3 Behavioral Perspective

The behavioral school of thought highlights the role of Strategic Human Resource Management (SHRM) in the formation of attitudes and motivation, and cognitive dispositions that impact people and their response to accounting information. Training programs enhance the analytical competence and ability to interpret complex reports in employees, whereas ethical HR practices enhance honesty, transparency and integrity in financial reporting. The goal commitment, effort, and responsiveness to accounting-based feedback levels are also influenced by motivational systems and performance incentives. These behavioral processes greatly expand the behavioral accounting theory as they reveal the impacts of such organizational circumstances as culture, rewards and learning conditions on predicting accuracy, performance goal compliance, vulnerability to judgmental biases and quality of decision making. In such a way, SHRM is made an epicentre of the theoretical



determinant of accounting behavior and reporting results. Such behavioural implications go beyond the theoretical accounting inquiry to the extent to which the HR-based mechanisms influence the internal cognitive environment within which accounting systems are located. This integration can provide new explanatory value to the existing models of budgeting behavior, performance evaluation and reliability of the control systems.

## 6. Implications for Accounting Theory

### 6.1 Theoretical Contributions

This study has brought a great contribution to the theory of accounting, as it indicates how Strategic Human Resource Management (SHRM) mechanisms are primary antecedents to the major managerial accounting processes. The study introduces human capital, motivation and organizational behavior constructs into the known accounting constructs, which enhances theoretical accounts of the budgeting accuracy, the quality of performance measurements and the overall level of efficiency of the control systems. This combined line of vision enhances behavioral accounting theory by expounding on how cognitive, motivational and cultural states play out in the interpreting and utilizing accounting information. It also revises contingency-based arguments, demonstrating that accounting systems are part of HR-based behavioral and structural environments instead of operating in vacuums. This leads to the study promoting a more comprehensive theoretical perspective in the design and operation of managerial accounting systems. Such integration also offers a conceptually based basis on which assumptions within the past models of accounting can be reconsidered and prompts future development of the conceptual dependency of managerial and behavioral accounting research.

### 6.2 Implications for Practice

The practical implications provide the significance of aligning the HR approaches with the managerial accounting goals to enhance the performance of the organization. Accounting systems are more reliable and strategically oriented when HR-driven policies are reinforced to develop skills, ethical behavior, and performance-oriented cultures. The managers can have access to better information, better forecasting, and additional control procedures. Other dysfunctional behaviors that organizations can minimise include budgetary slack or manipulation through the implementation of an incentive system, which encourages transparency and accountability. Moreover, the increased interaction between the HR and accounting functions also helps design performance metrics that capture the financial and human capital aspects. These practices positively improve the quality of decision-making and overall performance of the internal management systems.

### 6.3 Implications for Future Research

The theoretical research can be advanced in future through investigating the impact of SHRM-based behavioral dynamics on particular managerial accounting tools, including variance analysis, performance scorecards, and cost management models. The suggested propositions may be empirically tested in various organizational settings to identify the areas of greatest SHRM impact. Cross-industry differences, particularly in industries where human capital is at the fore, can also be considered. The simulation-based studies may also show more clearly the level of influence of HR policies on the patterns of decisions in the context of different uncertainty levels or strategic pressure. Expanding the research of such spheres, studies will be able to further sharpen the theoretical connections made here and make a contribution to a more comprehensive comprehension of transformations in the managerial accounting practices through the people-oriented approach.

## 7. Conclusion

This theoretical analysis explains that managerial accounting systems cannot be comprehensively explained by theoretical assumptions that are technical, mechanical or structurally deterministic, but instead they act in complex behavioural and organisational environments which are essentially influenced by Strategic Human Resource Management (SHRM). The competencies that employees have, the incentives that drive their behavior, and cultural norms that guide ethical and decision-making orientations are manipulated in accounting processes that include budgeting, forecasting, interpreting variances, and performance evaluation. The identification and articulation of these conceptual paths make the study more profound in explaining the fact that human resource systems make the accounting information relevant, accurate and strategic. This deepened insight enhances and strengthens current theoretical constructs in the field of behavioural and managerial accounting, as it demonstrates that accounting results are the product of interactions between technical systems and organizational operations, which are initiated by human factors. Moreover, the inclusion of SHRM in the theory of accounting provides a more detailed perspective into the inner decision-making, performance measurement and how the control systems operate. It sheds light on employee capability building, quality of communication, and climate of organizations in relation to the understanding of accounting reports and performance signal credibility. These lessons lead to new opportunities in the development of theory by encouraging theorists to be more open in the integration of behavioral, motivational, and cultural constructs in accounting models. To this end, the research broadens theoretical accounting views, making it clear that SHRM mechanisms are primary determinants of the manner in which accounting information is created, construed and ingrained in organizational control systems. Finally, this theoretical

synthesis implies that future sympathies of accounting research have to consider more and more the human and organizational systems that influence the way accounting information is created, transmitted, and used in contemporary organizations.

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