



Article

Examining the Influence of Religiosity and Emotional Intelligence on the Ethical Conduct and Decision-Making of Auditors

S. Suman Rajest^{1*}, R. Regin²

1. Professor, Dhaanish Ahmed College of Engineering, Chennai, Tamil Nadu, India.
 2. Assistant Professor, Department of Computer Science and Engineering, SRM Institute of Science and Technology, Ramapuram, India.
- * Correspondence: sumanrajest414@gmail.com

Abstract: This study explores the impact of religiosity and emotional intelligence on the ethical behavior of auditors. The research aimed to empirically assess how these two variables contribute to ethical conduct in the auditing profession, particularly in government offices. Data were collected from 102 government auditors through a questionnaire and analyzed using the Partial Least Square (PLS) method via WarpPLS software. The results demonstrated that both religiosity and emotional intelligence significantly and positively influence auditors' ethical behavior. These findings suggest that strengthening these qualities among auditors could enhance ethical decision-making and restore public confidence in the auditing profession.

Keywords: Partial Least Square (PLS); Emotional Intelligence, Ethical Conduct and Decision-Making Ethical Behavior, Religiosity

1. Introduction

Ethical behavior refers to conduct that aligns with social norms and is generally accepted within society. It reflects how individuals or professionals behave according to the rules and standards established by their respective organizations. Ethics is essentially a discipline that offers a normative foundation, providing criteria for determining what is right or wrong, good or bad, and identifying actions that bring benefits or harm. Ethical behavior is vital for the management of organizations, as it reflects the overall quality of a profession in the eyes of society. Various factors, such as gender, may also influence ethical behavior [1-5]. While professional behavior is expected to meet societal standards, it is often challenged by past actions or decisions that have left an unfavorable impression on the public. This makes it crucial for auditors, in particular, to be aware of their professional reputation for independence, which directly relates to their ethical judgment. The relationship between professional awareness and ethical behavior has become increasingly important in the auditing profession [6-11].

Recent accounting scandals have shown that the quality of auditors has significant consequences for businesses. When auditors act unethically, public trust in the auditing profession is compromised, leading to a decline in the reputation of the profession [12]. Ethical scandals have become more widespread, despite the fact that auditors are expected

Citation: S. Suman Rajest. Examining the Influence of Religiosity and Emotional Intelligence on the Ethical Conduct and Decision-Making of Auditors. American Journal of Economics and Business Management 2024, 7(10), 852-866

Received: 04th Sept 2024

Revised: 11th Sept 2024

Accepted: 13th Oct 2024

Published: 21th Oct 2024



Copyright: © 2024 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>)

to follow strict rules and regulations in their profession. Auditors are equipped with professional skepticism, which encourages them to question and critically assess findings before arriving at conclusions [13]. Research suggests that the creation of a code of ethics can encourage more ethical behavior among professionals. However, to be truly effective, such codes must be clearly communicated, understood, and properly implemented by all members of the organization [14-19].

Ethical and unethical behavior is often the result of a complex combination of influences. Individuals possess a unique set of personality traits, values, moral principles, and personal experiences that shape their behavior [20]. Auditors, in their professional roles, are frequently confronted with ethical dilemmas involving difficult decisions that require balancing conflicting values. These conflicts require careful consideration based on individual values and beliefs, and moral awareness plays a significant role in the decision-making process. Some researchers argue that ethical behavior is shaped by various factors, including religiosity, emotional intelligence, and one's family environment [21-25].

Religiosity is described as a system of beliefs, rituals, and practices that give meaning to human life and guide individuals toward sacred or high values. A lack of religious practice and understanding may hinder one's ability to distinguish between ethical and unethical actions. Religiosity, when properly understood and practiced, can lead to a higher quality of life. Religiosity is often characterized by faith in a higher power and a commitment to adhere to the principles set by that higher power [26-31]. Faith plays a crucial role in shaping a person's worldview, which, in turn, influences their personality and behavior. The concept of religiosity has been described as a multidimensional construct that encompasses not only ritual worship but also other aspects of life. It can be measured through several dimensions, including faith, religious practice, religious knowledge, experience, and the consequences of one's beliefs. Most religions encourage ethical behavior in all aspects of life, including business, by providing adherents with clear guidelines for ethical conduct [32-37].

While religiosity plays an important role in shaping ethical behavior, emotional intelligence is another key factor that influences how individuals act in professional settings. Emotional intelligence refers to the ability to recognize and manage one's own emotions, as well as the emotions of others [38]. This skill allows individuals to regulate their emotions and behaviors in ways that align with social norms and values. In the context of auditing, emotional intelligence is particularly important, as it enables auditors to handle the emotional challenges they face in their work [39]. Auditors must be self-aware, capable of controlling their impulses, and able to maintain motivation even in the face of frustration. Emotional intelligence also allows auditors to empathize with others and develop social skills, which are essential for maintaining relationships and ensuring ethical decision-making [40].

Employers today seek individuals who not only possess intellectual capabilities but also demonstrate emotional intelligence. Employees who can manage stress, control their impulses, and motivate themselves are better equipped to handle the pressures of their jobs [41]. Social pressures, especially in professional settings, can sometimes lead auditors to compromise their integrity and professionalism. Work-related stress can affect the quality of an auditor's work, leading to decreased audit quality. Several studies have explored the relationship between religiosity, emotional intelligence, and ethical behavior in professional settings, attempting to understand the factors that influence ethical decision-making [42-47].

Previous research has shown that emotional intelligence, along with ethical culture and the behavior of peers, significantly influences ethical behavior. Religiosity has also been found to impact ethical behavior [48-51]. Studies have suggested that religion, the cultural environment, and personal characteristics all contribute to how individuals behave ethically. This research seeks to build on previous studies by examining the effects

of religiosity and emotional intelligence on auditors' ethical behavior. While earlier studies focused on different professional contexts, such as healthcare or corporate employees, this study specifically looks at government auditors [52-54].

The study focuses on a population of auditors from the central office and several representative offices. Data collection was carried out using a convenience sampling method, where 94 auditors from various government offices participated by completing a questionnaire. The data was then analyzed using a Partial Least Square (PLS) model with the help of WarpPLS software [55-61]. The findings of the study revealed that both religiosity and emotional intelligence have a positive and significant impact on the ethical behavior of auditors. These results support previous research on emotional intelligence and religiosity in relation to ethical behavior [62].

Religiosity, as defined earlier, encompasses a wide range of beliefs, practices, and experiences that guide individuals toward ethical behavior. In the context of auditing, religiosity can help auditors remain committed to ethical principles even when faced with difficult decisions. Auditors who possess a strong sense of religiosity are more likely to adhere to ethical standards and avoid compromising their professional integrity [63-71]. The various dimensions of religiosity, such as faith and religious practice, provide auditors with a moral compass that influences their ethical decision-making.

Similarly, emotional intelligence plays a critical role in shaping auditors' ethical behavior. Auditors who possess high levels of emotional intelligence are better equipped to manage the emotional challenges of their profession. This includes being able to control impulses, remain motivated in the face of setbacks, and empathize with others. Emotional intelligence allows auditors to navigate the complexities of their work while maintaining ethical standards. It also enables them to build positive relationships with colleagues and clients, which is essential for ensuring trust and integrity in the auditing profession [72-75].

The combination of religiosity and emotional intelligence creates a strong foundation for ethical behavior. Auditors who possess both qualities are more likely to make ethical decisions, even when faced with conflicting values or difficult circumstances. These findings suggest that organizations should consider promoting both religiosity and emotional intelligence among their employees to foster a more ethical work environment. By encouraging auditors to develop these qualities, organizations can help restore public trust in the auditing profession [76-81].

In, this study provides valuable insights into the factors that influence ethical behavior among auditors. Both religiosity and emotional intelligence have been shown to significantly impact how auditors conduct themselves in professional settings. As ethical behavior is essential for maintaining the integrity of the auditing profession, organizations must take steps to promote these qualities among their employees. This may involve providing training programs that focus on emotional intelligence development or creating a work environment that encourages religious practice and reflection. By doing so, organizations can help ensure that auditors remain committed to ethical principles, ultimately enhancing the quality and reputation of the profession.

Literature Review

The widespread ethical violations by auditors have led to a decline in public trust in the auditing profession. When an auditor engages in unethical actions, it damages the credibility and reliability of the profession, causing clients and the general public to lose confidence. Religiosity, alongside emotional intelligence, has been identified as a factor that can influence ethical behavior. Religiosity has become an increasingly important aspect of daily life, shaping people's perceptions of right and wrong [82]. A strong sense of religiosity can provide individuals with a deeper understanding of ethical principles and guide their actions in a positive direction. Religion plays a central role in human life,

influencing values, decisions, and behaviors. As a key element of culture, religion affects how people conduct themselves and make decisions in various contexts, including professional settings [83]. With strong religious beliefs, individuals are more likely to develop sound ethical knowledge and are motivated to practice positive behaviors while avoiding negative ones. This alignment with ethical behavior suggests that religiosity can have a positive impact on the ethical conduct of auditors, as it is a core personal characteristic that drives moral decision-making [84].

As the demand for auditor services grows, there is an increasing need for auditors to not only possess technical and accounting skills but also emotional abilities. Emotional intelligence is essential for recognizing and managing one's own emotions as well as understanding the emotions of others [85]. In the high-pressure world of auditing, emotional intelligence plays a crucial role in helping auditors manage stress, control their emotions, and maintain professional behavior [86]. The more auditors are required to perform their duties in complex and challenging environments, the greater the need for emotional intelligence. Emotional intelligence enables auditors to navigate difficult situations with a clear head, allowing them to make thoughtful and ethical decisions [87].

While religiosity can influence an auditor's ethical decisions, emotional intelligence is also a critical factor in shaping ethical behavior. Auditors with a high level of emotional intelligence are better equipped to manage their emotions, maintain self-discipline, and handle stress in a way that aligns with ethical standards [88]. Emotional intelligence involves the ability to recognize, understand, and manage emotions in a way that promotes thoughtful decision-making and ethical behavior. By managing emotions effectively, auditors can ensure that their decisions are guided by reason rather than emotional impulses [89]. This allows them to approach their responsibilities with a balanced perspective, ensuring that their actions align with the ethical standards of the profession [90].

Emotional intelligence also involves self-awareness, the ability to recognize one's emotions and their impact on behavior. This self-awareness allows auditors to reflect on their actions and make necessary adjustments to maintain ethical standards [91]. Furthermore, emotional intelligence helps auditors maintain motivation and focus, even in challenging situations, allowing them to perform their duties with integrity. By regulating their emotions, auditors can avoid being swayed by external pressures or personal biases, ensuring that their decisions remain objective and aligned with professional ethical standards [92].

Ethical behavior is not just about following rules; it also requires auditors to develop a strong sense of character and integrity. Emotional intelligence plays a vital role in this process by helping individuals build the character necessary for ethical decision-making [93]. Auditors with high emotional intelligence are more likely to exhibit ethical behavior because they are better able to manage their emotions, think critically about their actions, and consider the consequences of their decisions. They are also more likely to empathize with others, which can lead to more ethical behavior in their professional interactions [94].

The increasing demand for audit services has brought new challenges and risks for auditors. These challenges can lead to stress and pressure, which can, in turn, affect ethical decision-making [95]. However, auditors with strong emotional intelligence are better equipped to handle these pressures and maintain ethical standards. Emotional intelligence helps auditors regulate their emotions, manage stress, and stay focused on their responsibilities. It also enables them to handle conflicts and difficult situations in a way that promotes ethical behavior [96].

In both religiosity and emotional intelligence play critical roles in shaping the ethical behavior of auditors. While religiosity provides a moral framework that guides ethical decision-making, emotional intelligence allows auditors to manage their emotions and maintain self-discipline in challenging situations. Together, these factors help auditors

navigate the complex and high-pressure environments in which they work, ensuring that they maintain the ethical standards of their profession [97]. The combination of strong religious values and emotional intelligence creates a foundation for ethical behavior, allowing auditors to make thoughtful, informed decisions that uphold the integrity of their profession. By fostering both religiosity and emotional intelligence, organizations can promote a more ethical work environment and ensure that auditors remain committed to their professional responsibilities [98].

2. Materials and Methods

This study employs the convenience sampling method, which involves selecting samples from the population based on their ease of access and proximity to the researchers. The data collection process is carried out directly with the sampling unit. The primary data used in this study is gathered through questionnaires distributed to respondents. These respondents include auditors from the central office and several representative offices, located in various regions. The auditors participating in this study are spread across one central office and multiple representative offices. The questionnaire was distributed both physically, sent via an expedition service, and digitally through online forms using Google's feature, GoogleDocs. Respondents were given a few weeks on weekdays to complete the questionnaire. This approach allowed the researchers to collect the necessary data from a geographically dispersed group of auditors while ensuring that the process was efficient and accessible. The use of both physical and digital methods ensured that the data collection process could reach respondents in different locations, facilitating a more comprehensive response from the participants. This method enabled the study to gather valuable insights from auditors working in various regions.

Data Processing Techniques

Ethical behavior refers to actions that align with generally accepted social norms, particularly in relation to what is considered good, right, beneficial, or harmful. Ethical behavior can serve as a measure of an individual's quality, influenced by external factors that become deeply ingrained principles guiding their actions. This study assesses ethical behavior using indicators that focus on an individual's adherence to a code of ethics. These indicators include the ability to understand and recognize behavior that aligns with an applicable ethical code, performing actions that are consistent with core values and beliefs, adhering to values and norms even when challenging, and maintaining these values despite potential risks and costs.

The ethical behavior of auditors is assessed through these indicators, with four dimensions being considered, each containing multiple question indicators. The total number of indicators relating to ethical behavior in this study is 10. These dimensions help evaluate how well an individual aligns their actions with ethical standards and principles in professional settings, emphasizing the importance of ethical adherence in complex situations. These indicators also form the foundation for analyzing the ethical behavior of auditors, as their decisions significantly impact public trust and professional integrity [99-104].

Religiosity, in this context, refers to the understanding and commitment to following a set of religious principles. It is expressed in various forms of behavior, such as attending religious events and participating in practices driven by faith. Religiosity is an integral part of human life and plays a significant role in shaping attitudes, values, and behaviors both at the individual and community levels. Religion, as one of the most universal social institutions, has a profound influence on the ethical and moral framework of society. This study considers religiosity as a variable, with five key dimensions used to measure it. Each of these dimensions contains four question indicators, resulting in a total of 20 indicators for the religiosity variable.

The dimensions of religiosity include ideological, ritualistic, intellectual, experiential, and consequential aspects. The ideological dimension refers to the beliefs held by an individual, while the ritualistic dimension pertains to religious practices and ceremonies. The intellectual dimension focuses on the knowledge and understanding of religious teachings, and the experiential dimension relates to personal religious experiences. Finally, the consequential dimension examines how religiosity affects behavior in various aspects of life, including professional conduct [105-107].

Emotional intelligence is another key factor considered in this study. Emotional intelligence is the ability to recognize and understand one's own feelings as well as the feelings of others. It involves motivating oneself, demonstrating resilience in the face of failure, managing emotions, and controlling impulses. Emotional intelligence also encompasses the ability to delay gratification and regulate emotions, both in oneself and in others. In professional environments, emotional intelligence plays a vital role in decision-making, interpersonal relationships, and maintaining composure under pressure [108-111].

In this study, emotional intelligence is measured using five dimensions, each with four question indicators, making a total of 20 indicators. These dimensions include self-awareness, self-management, motivation, social awareness, and relationship management. Self-awareness refers to the ability to recognize one's emotions and their impact on behavior. Self-management focuses on the ability to regulate emotions and maintain emotional balance, even in stressful situations. Motivation involves the drive to achieve goals and maintain a positive attitude despite challenges. Social awareness is the ability to understand and empathize with the emotions of others, while relationship management focuses on maintaining healthy and productive interactions with others [112-117].

Together, these dimensions provide a comprehensive assessment of an individual's emotional intelligence, which is critical for ethical decision-making in complex professional settings. Auditors, in particular, benefit from high levels of emotional intelligence, as it allows them to navigate the ethical dilemmas they face in their work. By understanding and managing their emotions, auditors can make decisions that align with ethical standards, contributing to the overall integrity and reliability of their profession. In, this study evaluates ethical behavior, religiosity, and emotional intelligence through a structured approach. By analyzing the dimensions and indicators associated with each of these variables, the study seeks to understand how they influence professional conduct, particularly in the context of auditing. Ethical behavior, shaped by religiosity and emotional intelligence, is critical in maintaining public trust and ensuring that auditors adhere to the highest standards of integrity. The findings of this study will provide insights into the role that these factors play in shaping ethical behavior, helping organizations promote ethical conduct among professionals.

3. Results and Discussion

Hypothesis 1 suggests that religiosity influences the ethical behavior of auditors. The statistical analysis conducted in this study confirms that religiosity has a positive and significant effect on the ethical behavior of auditors, leading to the acceptance of Hypothesis 1. This indicates that the ethical behavior of government auditors is significantly shaped by the religiosity of each individual auditor. Through partial least square analysis, the p-value for the relationship between religiosity and auditors' ethical behavior is found to be less than 0.01, demonstrating that religiosity plays a meaningful role in shaping the ethical conduct of auditors in several central and representative offices in Peru.

Religion often serves as a moral compass, providing individuals with guidelines on how to behave ethically in their social and professional interactions. Religious teachings

often emphasize values such as honesty, discipline, loyalty, optimism, enthusiasm, and tolerance, all of which contribute to the development of a strong moral character. For auditors, who are responsible for ensuring the integrity and accuracy of financial reports, these qualities are especially important. A higher level of religiosity can lead to more careful decision-making, as individuals with strong religious beliefs tend to consider whether their actions align with their religious teachings before proceeding. This careful reflection can lead to more ethical behavior, as individuals are motivated to act in ways that they believe will be rewarded by a higher power. Furthermore, a strong belief in a creator who offers protection and guidance can foster an optimistic attitude, allowing auditors to approach their work with confidence and a sense of purpose.

This study's findings are consistent with previous research on the relationship between religiosity and ethical behavior. Religiosity, which includes beliefs, religious practices, experiences, and religious knowledge, contributes to the development of ethical behavior among government auditors. Auditors who are more religious are more likely to adhere to ethical standards in their work because they believe that their actions are being observed by a higher power, and that they will ultimately be held accountable for their choices. This belief in divine oversight encourages auditors to act with integrity, ensuring that their actions align with the ethical guidelines set forth by their profession.

The results of this study also support the notion that religiosity can positively influence an individual's ethical behavior by fostering a sense of moral responsibility. Religious individuals tend to be more aware of the ethical implications of their actions, and this awareness translates into more ethical behavior in their professional lives. As auditors are tasked with ensuring the accuracy and reliability of financial information, a strong sense of religiosity can help them maintain high ethical standards and avoid engaging in unethical practices. This, in turn, helps to build public trust in the auditing profession, as auditors who adhere to ethical guidelines are more likely to produce accurate and reliable audit reports.

Hypothesis 2 posits that emotional intelligence influences the ethical behavior of auditors. The results of the statistical tests conducted in this study confirm that emotional intelligence has a positive and significant effect on the ethical behavior of auditors, leading to the acceptance of Hypothesis 2. This finding suggests that the ethical behavior of government auditors is influenced by the level of emotional intelligence they possess. The p-value for the relationship between emotional intelligence and auditors' ethical behavior is also less than 0.01, indicating that emotional intelligence plays a significant role in shaping the ethical conduct of auditors in various central and representative offices in Peru.

Emotional intelligence refers to the ability to recognize and manage one's own emotions, as well as the emotions of others. Auditors with high emotional intelligence are better equipped to navigate the complex ethical dilemmas they may encounter in their work. Emotional intelligence allows auditors to regulate their emotions, think critically about their actions, and make decisions that align with ethical standards. This ability to manage emotions is particularly important in the auditing profession, where auditors are often required to make difficult decisions that can have significant consequences for the organizations they audit.

Auditors with high emotional intelligence are more likely to act ethically because they are able to recognize the emotional and ethical implications of their actions. They are also better able to manage the stress and pressure that often accompany their work, allowing them to maintain their ethical standards even in challenging situations. Emotional intelligence helps auditors build strong relationships with their colleagues and clients, which is essential for maintaining trust and ensuring the accuracy of audit reports. By understanding and managing their emotions, auditors can ensure that their decisions

are guided by reason and ethical principles, rather than being swayed by emotional impulses or external pressures.

The influence of emotional intelligence on ethical behavior is evident in the way auditors handle their responsibilities. Auditors with high emotional intelligence are able to maintain self-awareness, regulate their emotions, and stay motivated even in the face of challenges. This ability to manage their emotions allows them to make thoughtful and ethical decisions that align with the norms and values of their profession. Emotional intelligence also enables auditors to empathize with others, which can lead to more ethical behavior in their interactions with colleagues and clients.

Emotional intelligence is particularly important in the auditing profession because auditors often work in teams and are required to collaborate with others to ensure the accuracy and reliability of financial information. Auditors with high emotional intelligence are better able to navigate the interpersonal dynamics of their work, allowing them to build strong relationships and maintain a positive working environment. This, in turn, helps to ensure that auditors can perform their duties ethically and effectively, contributing to the overall integrity of the auditing profession.

This study's findings align with previous research on the relationship between emotional intelligence and ethical behavior. Emotional intelligence plays a critical role in shaping the ethical conduct of auditors, as it allows them to manage their emotions, think critically about their actions, and make decisions that align with ethical standards. Auditors with high emotional intelligence are more likely to act ethically because they are able to recognize the emotional and ethical implications of their decisions and manage their emotions accordingly.

In, both religiosity and emotional intelligence play significant roles in shaping the ethical behavior of auditors. Religiosity provides auditors with a moral framework that guides their decisions and actions, while emotional intelligence allows them to manage their emotions and maintain ethical standards in challenging situations. Together, these factors help auditors navigate the complex ethical dilemmas they encounter in their work, ensuring that they adhere to the highest standards of integrity and professionalism. By fostering both religiosity and emotional intelligence, organizations can promote ethical behavior among auditors and help restore public trust in the auditing profession.

4. Conclusion

The conclusions drawn from this study are based on the research conducted with government auditors at the head office and several representative offices in Peru. The first thing is that religiosity has a positive and significant impact on the ethical behavior of auditors. The findings suggest that auditors with higher levels of religiosity are more likely to exhibit ethical behavior in their professional activities. This indicates that religious beliefs and practices can shape an auditor's moral compass, leading to behavior that aligns with ethical standards. Emotional intelligence also plays a crucial role in influencing the ethical behavior of auditors. Auditors who demonstrate high emotional intelligence are better equipped to manage their emotions, understand the emotions of others, and make decisions that are consistent with ethical guidelines. Emotional intelligence enables auditors to navigate complex and challenging situations with greater self-awareness and empathy, which ultimately contributes to ethical conduct. Both religiosity and emotional intelligence are essential factors in promoting ethical behavior among government auditors. These findings highlight the importance of fostering both spiritual and emotional development in professionals to enhance ethical standards in the auditing profession.

REFERENCES

- [1] A. S. Guru Prapanna, J. Jayapriya, and K. T. P. Poornima, "Hermeneutics of Iniyavai Naarpadhu and Inna Naarpadhu," *Journal of Positive School Psychology*, vol. 6, no.8, pp. 4358–4368, 2022.
- [2] Alabdullah, T. T. Y., Alfadhl, M. M. A., Yahya, S., & Rabi, A. M. A. (2014). The Role of Forensic Accounting in Reducing Financial Corruption: A Study in Iraq. *International Journal of Business and Management*, 9 (1), 26.
- [3] Alabdullah, T. T. Y., AL-Qallaf, A. J. M. (2023). The Impact Of Ethical Leadership On Firm Performance In Bahrain: Organizational Culture As A Mediator. *Current Advanced Research On Sharia Finance And Economic Worldwide*, 2(4), 482-498.
- [4] Alabdullah, T. T. Y., Awang, M. I., Sobirov, B., Multazam, M. T., & Wardana, M. D. (2023). of the International Conference on Intellectuals' Global Responsibility (ICIGR 2022).
- [5] Alabdullah, T. T. Y., Naseer, H. K. (2023). Corporate Governance Strategic Performance As A Significant Strategic Management To Promoting Profitability: A Study In Uae. *Journal Of Humanities, Social Sciences And Business*, 2 (4), 620- 635.
- [6] Alabdullah, T. Y., SofriYahya, and Thurasamy, R. (2014c).Corporate Governance Development: New or Old Concept? *European Journal of Business and Management* 6, 312–315.
- [7] Alabdullah, T.T.Y. (2023). How Do Sustainability Assurance, Internal Control, Audit Failures Influence Auditing Practices? *Journal of Management, Accounting, General Finance and International Economic Issues*, 2 (3), 671-688.
- [8] Alzeer and B. Albadawi, "Analysis study of online teaching in the educational system in Palestine in the absence of vision and consequent policy in light of COVID-19," 2021.
- [9] B. Albadawi, "Emphasize inclusive education and vocational training for disability in Palestine," *Journal of Positive Psychology and Wellbeing*, vol. 6, no. 1, pp. 1138-1156, 2022.
- [10] B. Albadawi, "Introducing, applying, and elaborating the policies of inclusive education in Palestine," *Turkish Online Journal of Qualitative Inquiry*, vol. 12, no. 9, 2021.
- [11] B. Albadawi, "Introducing, applying, and elaborating the policies of inclusive education in Palestine," *Turkish Online Journal of Qualitative Inquiry*, vol. 12, no. 9, 2021.
- [12] B. I. Albadawi and M. O. Salha, "Comparing leadership models at Al-Quds University according to gender in light of leadership theory with love," *Specialusis Ugdyimas*, vol. 1, no. 43, pp. 1739-1748, 2022.
- [13] B. I. Albadawi and M. O. Salha, "Role of knowledge management in ensuring quality of higher education in Al-Quds University from the academic staff's perspective," *The Arab Journal for Quality Assurance in Higher Education*, vol. 14, no. 47, pp. 1-30, 2021.
- [14] B. I. Albadawi, "Leadership change for the development policy of inclusive education: Leadership theories and models," in *Comparative Research on Diversity in Virtual Learning: Eastern vs. Western Perspectives*, IGI Global, 2023, pp. 201-214.
- [15] B. I. Albadawi, "Virtual reality in process for children with autism disability," in *Comparative Research on Diversity in Virtual Learning: Eastern vs. Western Perspectives*, IGI Global, 2023, pp. 88-104.
- [16] B. Verma and A. Srivastava, "Dimensions of Globalisation and Economic Growth of India: Exploring Causal Linkages," *International Journal of Economic Policy in Emerging Economies*, vol. 15, no. 2-4, pp. 197-213, 2022.
- [17] B. Verma and D. A. Srivastava, "A Comparative Analysis of Effect of Different Measures of Globalization on Economic Development," *International Journal of Development and Conflict*, vol. 10, pp. 246-264, 2020.
- [18] B. Verma, A. Srivastava, R. Mehta, Meenakshi, and J. Chandel, "FDI-linked Spillovers and the Indian Economic Growth: The Role of Country's Absorptive Capacity," 2022 IEEE Delhi Section Conference (DELCON), New Delhi, India, 2022, pp. 1-6.
- [19] C. Divya and K. P. Naachimuthu, "Human nature connection and mental health: What do we know so far?," *Indian Journal of Health and Well-being*, vol. 11, no. 1–3, pp. 84–92, 2020.
- [20] D. A. A. Al-Maaithah, T. A. M. Al-Maaithah, and O. H. M. Alkharabsheh, "The impact of job satisfaction on the employees turnover intention at public universities (Northern Border University)," *International Journal of Advanced and Applied Sciences*, vol. 8, no. 5, pp. 53–58, 2021.

- [21] F. M. Masad, T. A. Al-Maaitah, D. A. Al-Maaitah, E. F. Qawasmeh, and N. A. Qatawneh, "Harnessing artificial intelligence for human resources management: Tools, advantages, and risks in the energy sector," in *E3S Web of Conferences*, vol. 541, EDP Sciences, 2024.
- [22] F. Wahab, M. J. Khan, and M. Y. Khan, "The impact of climate induced agricultural loan recovery on financial stability; evidence from the emerging economy Pakistan," *Journal of Contemporary Macroeconomic Issues*, vol. 3, no. 2, pp. 1-12, 2022.
- [23] F. Wahab, M. J. Khan, M. Y. Khan, and R. Mushtaq, "The impact of climate change on agricultural productivity and agricultural loan recovery; evidence from a developing economy," *Environ. Dev. Sustain.*, vol. 26, pp. 24777–24790, 2024.
- [24] I. Mert, "Assessment of accounting evaluation practices, a research-based review of Turkey and Romania," Springer Cham, eBook ISBN: 978-3-030-98486-1, Hardcover ISBN 978-3-030-98485-4,
- [25] J. Cao, G. Bhuvaneswari, T. Arumugam, and A. B. R, "The digital edge: Examining the relationship between digital competency and language learning outcomes," *Frontiers in Psychology*, vol. 14, Jun. 2023.
- [26] J. Rehman, M. Kashif, and T. Arumugam, "From the land of Gama: Event attachment scale (EAS) development exploring fans' attachment and their intentions to spectate at traditional gaming events," *International Journal of Event and Festival Management*, vol. 14, no. 3, pp. 363–379, Jun. 2023.
- [27] K. P. Naachimuthu and K. Kalaiselvan, "Management lessons from Thirukkural," *International Journal of Management Research and Business Strategy*, vol. 1, no. 1, pp. 58–71, 2012.
- [28] K. P. Naachimuthu and T. Kalpana, "Graded Exposure and Use of Thiruppugazh for Stuttering: A Case Study," *Indian Journal of Positive Psychology*, vol. 13, no.1, 2022.
- [29] K. P. Naachimuthu, "Management Philosophies in Ramayana' Pragyaa," *Journal of Management*, vol. 6, no. 2, pp. 52–58, 2008.
- [30] K. P. Naachimuthu, "PSG Eco-Literacy Scale (Revised 2017)," *International Journal of Social Sciences*, vol. 5, no. 4, pp. 581–587, 2017.
- [31] K. P. Naachimuthu, "We are from Knowledge Sharing Culture," *Manag. Labour Stud.*, vol. 32, no. 3, pp. 369–374, 2007.
- [32] K. U. Kiran and T. Arumugam, "Role of programmatic advertising on effective digital promotion strategy: A conceptual framework," *Journal of Physics: Conference Series*, vol. 1716, p. 012032, Dec. 2020.
- [33] Kanike, U. K. (2023). Factors disrupting supply chain management in manufacturing industries. *Journal of Supply Chain Management Science*, 4(1-2), 1-24.
- [34] Kanike, U. K., "An Empirical Study on the Influence of ICT-Based Tools on Team Effectiveness in Virtual Software Teams Operating Remotely During the COVID-19 Lockdown." Dissertation, Georgia State University, 2023.
- [35] Kanike, U.K. (2023), A systematic review on the causes of Supply Chain Management Disruption in the Manufacturing Sector, 7th International conference on Multidisciplinary Research, Language, Literature and Culture
- [36] Kanike, U.K. (2023), Impact of Artificial Intelligence to improve the supply chain resilience in Small Medium Enterprises, International Conference on New Frontiers on the Global Stage of Multidisciplinary Research 2023
- [37] Kanike, U.K. (2023), Impact of ICT-Based Tools on Team Effectiveness of Virtual Software Teams Working from Home Due to the COVID-19 Lockdown: An Empirical Study, *International Journal of Software Innovation*, Vol.10, No.1, P.1-20.
- [38] Kumar, J., & Rani, V. (2024). Financial innovation and gender dynamics: a comparative study of male and female FinTech adoption in emerging economies. *International Journal of Accounting & Information Management*, August 2024.
- [39] Kumar, J., & Rani, V., "Investigating the dynamics of FinTech adoption: an empirical study from the perspective of mobile banking", *Journal of Economic and Administrative Sciences*, April 2024.
- [40] Kumar, J., & Rani, V., "What do we know about cryptocurrency investment? An empirical study of its adoption among Indian retail investors," *The Bottom Line*, February 2024, Vol. 37 No. 1, pp. 27-44,

- [41] Kumar, J., Rani, G., Rani, M. and Rani, V. (2024). Blockchain technology adoption and its impact on SME performance: insights for entrepreneurs and policymakers. *Journal of Enterprising Communities: People and Places in the Global Economy*, Press.
- [42] Kumar, J., Rani, G., Rani, M., & Rani, V, "Do green banking practices improve the sustainability performance of banking institutions? The mediating role of green finance", *Social Responsibility Journal*, July 2024,
- [43] Kumar, J., Rani, M., Rani, G., & Rani, V, "Human-machine dialogues unveiled: an in-depth exploration of individual attitudes and adoption patterns toward AI-powered ChatGPT systems", *Digital Policy, Regulation and Governance*, 26(4), 435-449, April 2024.
- [44] Kumar, J., Rani, M., Rani, G., & Rani, V., "What do individuals know, feel and do from a financial perspective? An empirical study on financial satisfaction". *International Journal of Social Economics*. November 2023.
- [45] Kumar, J., Rani, V., Rani, G., & Rani, M. (2024). Understanding purchase behaviour towards green housing among millennials: the mediating role of purchase intention. *International Journal of Housing Markets and Analysis*, April 2024.
- [46] Kumar, J., Rani, V., Rani, G., & Rani, M., "Does individuals' age matter? A comparative study of generation X and generation Y on green housing purchase intention," *Property Management*.
- [47] M. A. Sanjeev, A. Thangaraja, and P. K. S. Kumar, "Multidimensional scale of perceived social support: Validity and reliability in the Indian context," *International Journal of Management Practice*, vol. 14, no. 4, p. 472, 2021.
- [48] M. A. Sanjeev, S. Khademizadeh, T. Arumugam, and D. K. Tripathi, "Generation Z and intention to use the digital library: Does personality matter?," *The Electronic Library*, vol. 40, no. 1/2, pp. 18–37, Dec. 2021.
- [49] M. Hana, S. Vishnupriya, and K. P. Naachimuthu, "Restorative Effect of Direct and Indirect Nature Exposure - A Systematic Review," *International Journal of Scientific Research*, vol. 11, no. 5, pp. 10–15, 2022.
- [50] M. J. N. Salazar, J. O. A. Henao, H. A. N. Uribe, J. A. V. Ochoa, O. C. C. Polo, e J. A. M. Ruiz, "El impacto del impuesto sobre la renta en las finanzas personales en Colombia y Perú, 2019", *R. G. Secr.*, vol. 14, nº 11, p. 19533–19553, nov. 2023.
- [51] M. M. Al-Ajlouni, D. A. Al-Maaitah, and T. A. Al-Maaitah, "Managing Supply Chains Using Business Intelligence," *Kurdish Studies*, vol. 12, no. 2, pp. 5328–5337, 2024.
- [52] M. Mahato and K. Gaurav, "Collegiate cheating: Understanding the prevalence, causes, and consequences," *SocioEconomic Challenges*, vol. 7, no. 3, pp. 152–163, 2023.
- [53] M. Mahato and P. Kumar, "Emotional Labor - An Empirical Analysis of the Correlations of Its Variables," *European Journal of Business and Management*, vol. 4, no. 7, pp. 163–168, 2012.
- [54] M. Mahato, "HR focus within the Indian information technology industry," *Prabandhan: Indian J. Manag.*, vol. 5, no. 5, p. 14, 2012.
- [55] M. Mahato, "Life satisfaction-what does it really mean to Indians?," *Purushartha-A journal of Management*, vol. 7, no. 1, pp. 79–87, 2014.
- [56] M. Mahato, "Performance Analysis of High, Medium and Low Companies in Indian Pharmaceuticals Industry," *IUP Journal of Management Research*, vol. 10, no. 3, pp. 52–70, 2011.
- [57] M. Modekurti-Mahato and P. Kumar, "Organizational Role Stress - Empirical Evidences from India during Economic and Political Resentment," *Purushartha - A journal of Management*, *Ethics and Spirituality*, vol. 7, no. 2, pp. 30–39, 2014.
- [58] M. Modekurti-Mahato, P. Kumar, and P. G. Raju, "Impact of emotional labor on organizational role stress – A study in the services sector in India," *Procedia Econ. Finance*, vol. 11, pp. 110–121, 2014.
- [59] M. O. Salha and B. I. Albadawi, "Organizational culture and knowledge management at Al-Quds University," *Journal of Positive School Psychology*, vol. 6, no. 3, pp. 7770-7781, 2022.
- [60] Muda, I., Almahairah, M. S., Jaiswal, R., Kanike, U. K., Arshad, M. W., & Bhattacharya, S. (2023). Role of AI in Decision Making and Its Socio-Psycho Impact on Jobs, Project Management and Business of Employees. *Journal for ReAttach Therapy and Developmental Diversities*, 6(5s), 517-523.
- [61] Muhamed Rafi, Jabir Moosa, TP.Krishna Kumar, K.Deepak. "Crude Oil Price Influence on the Performance of Selected Stocks from Different Sectors – An Empirical Analysis", *Journal of Survey in Fisheries Science*, Vol.10, no.special 3, pp. 1893, 2023.

- [62] N. Alrawashdeh, A. A. Alsmadi, M. Alsaaideh, D. A. Maaitah, M. Al-Okaily, and A. Al-Okaily, "Embracing cryptocurrency in the financial landscape: An empirical study," in *Studies in Systems, Decision and Control*, Cham: Springer Nature Switzerland, 2024, pp. 721–733.
- [63] N. Dakhlallah and B. Albadawi, "The Illinois scale for examining psycho-linguistic abilities, learning disabilities, and verification of its validity and persistence in kindergartens in the suburbs of Jerusalem," 2021.
- [64] N. R. Palakurti, "Machine Learning Mastery: Practical Insights for Data Processing", *Practical Applications of Data Processing, Algorithms, and Modeling*, p. 16-29, 2024.
- [65] N. S. Priyadarshini and K. P. Naachimuthu, "Ancient and Modern Conception to Virtues: Comparing Naaladiyar and Positive Psychology," in *International Conference on Multi Facets of Sacred Literature*, 2020
- [66] Ochoa, J. A. V., Polo, O. C. C., Acosta, J. C. C., & Arboleda, W. A. R. (2023). Cryptocurrencies: Legal Treatment In Various Jurisdictions. *Russian Law Journal*, 11(2), 54-58.
- [67] Ochoa, Jose Alexander Velasquez, et al. "Cryptocurrencies: Legal Treatment In Various Jurisdictions." *Russian Law Journal* 11.2 (2023): 54-58.
- [68] Orlando Carmelo Castellanos Polo, José Alexander Velásquez Ochoa, Paola Andrea Díaz Garcés, & Eudis Eugenia López Gómez. (2023). The Organizational Climate: How do public accounting students face the business dinosaur?. *RES MILITARIS*, 13(3), 894–903.
- [69] Orlando Carmelo Castellanos Polo, José Alexander Velásquez Ochoa, Paola Andrea Díaz Garcés, and Eudis Eugenia López Gómez, "The Organizational Climate: How do public accounting students face the business dinosaur?", *RES MIL*, vol. 13, no. 3, pp. 894–903, Mar. 2023.
- [70] Orlando Carmelo Castellanos Polo, Sandra Yaneth Cañas Vallejo, Jose Alexander Velasquez Ochoa, & Yesid González-Marín. (2023). The fiscal competition of the states from an international context. *Res Militaris*, 13(2), 3504–3509.
- [71] Orlando Carmelo Castellanos Polo, Sandra Yaneth Cañas Vallejo, Jose Alexander Velasquez Ochoa, and Yesid González-Marín, "The fiscal competition of the states from an international context", *RES MIL*, vol. 13, no. 2, pp. 3504–3509, Feb. 2023
- [72] P. G. Raju and M. M. Mahato, "Impact of longer usage of lean manufacturing system (Toyotism) on employment outcomes - a study in garment manufacturing industries in India," *Int. J. Serv. Oper. Manag.*, vol. 18, no. 3, p. 305, 2014.
- [73] P. Nachimuthu, "Mentors in Indian mythology," *Manag. Labour Stud.*, vol. 31, no. 2, pp. 137–151, 2006.
- [74] Polo, O. C. C., Gaviria, D. A. G., Ochoa, J. A. V., Acosta, J. C. C., & Ruiz, J. A. M. (2024). Medellín District of Science, Technology and Innovation: An Opportunity to Reinforce the Curriculum of the Public Accounting Program with Artificial Intelligence?. *Kurdish Studies*, 12(2), 2791-2801.
- [75] Polo, O. C. C., Ochoa, J. A. V., & Acosta, J. C. C. (2023). Financial Statements in Accordance with IFRS 16 for Leases in the Context of COVID 19. *International Journal*, 10(1), 910-917.
- [76] Polo, O. C. C., Ochoa, J. A. V., & Posada, G. I. A. (2021). La doble tributación internacional sobre la inversión directa extranjera en América Latina y el Caribe. *Administración & Desarrollo*, 51(1), 165-183.
- [77] Polo, O. C. C., Ochoa, J. A. V., Posada, G. I. A., & Arcila, J. O. S. (2022). La auditoría forense; Un instrumento esencial de control interno en las entidades públicas?. *Administración & Desarrollo*, 52(1), 95-112.
- [78] Polo, O. C. C., Ochoa, J. A. V., Sanmartin, A. F. S., & Arango, D. A. G. (2023). Tax Evasion, Corruption And Tax Administrative Management. *Russian Law Journal*, 11(2), 44-53.
- [79] Polo, O. C. C., Ochoa, J. A. V., Zapata, J. A. S., & Arango, D. A. G. (2023). Estado de la cuestión sobre tributación internacional. Revisión sistemática desde las directrices de prisma. *Administración & Desarrollo*, 53(1), 1-16.
- [80] Polo, Orlando Carmelo Castellanos, et al. "Estado de la cuestión sobre tributación internacional. Revisión sistemática desde las directrices de prisma." *Administración & Desarrollo* 53.1 (2023): 1-16.
- [81] Polo, Orlando Carmelo Castellanos, et al. "La auditoría forense; Un instrumento esencial de control interno en las entidades públicas?." *Administración & Desarrollo* 52.1 (2022): 95-112.
- [82] Polo, Orlando Carmelo Castellanos, et al. "Medellín District of Science, Technology and Innovation: An Opportunity to Reinforce the Curriculum of the Public Accounting Program with Artificial Intelligence?." *Kurdish Studies* 12.2 (2024): 2791-2801.

- [83] Polo, Orlando Carmelo Castellanos, et al. "Tax Evasion, Corruption And Tax Administrative Management." *Russian Law Journal* 11.2 (2023): 44-53.
- [84] Polo, Orlando Carmelo Castellanos, José Alexander Velásquez Ochoa, and Gladys Irene Arboleda Posada. "La doble tributación internacional sobre la inversión directa extranjera en América Latina y el Caribe." *Administración & Desarrollo* 51.1 (2021): 165-183.
- [85] Polo, Orlando Carmelo Castellanos; OCHOA, Jose Alexander Velasquez; ACOSTA, Juan Carlos Cardona. Financial Statements in Accordance with IFRS 16 for Leases in the Context of COVID 19. *International Journal*, 2023, vol. 10, no 1, p. 910-917.
- [86] Ramírez, N. J. G., Polo, O. C. C., Gaviria, D. A. G., Ochoa, J. A. V., Arango, D. A. G., & Vásquez, J. A. U. (2024). El perfil del Contador Público, ¿una respuesta a las necesidades organizacionales de las entidades sin fines de lucro en la Cuarta Revolución Industrial?. *Revista de Gestão Social e Ambiental*, 18(6), e05752-e05752.
- [87] Ramírez, Nini Johanna Guisao, et al. "El perfil del contador público, ¿una respuesta a las necesidades organizacionales de las entidades sin fines de lucro en la Cuarta Revolución Industrial?". *Revista de Gestão Social e Ambiental* 18.6 (2024): e05752-e05752.
- [88] Rani, V., & Kumar, J., "Gender differences in FinTech adoption: What do we know, and what do we need to know?", *Journal of Modelling in Management*.
- [89] S. Gupta, N. Pande, T. Arumugam, and M. A. Sanjeev, "Reputational impact of COVID-19 pandemic management on World Health Organization among Indian public health professionals," *Journal of Public Affairs*, Oct. 2022.
- [90] S. Hameed, S. Madhavan, and T. Arumugam, "Is consumer behaviour varying towards low and high involvement products even sports celebrity endorsed?," *International Journal of Scientific & Technology Research*, vol. 9, no. 3, Mar. 2020.
- [91] S. R. Balabantaray, "The impact of COVID-19 lockdown on adolescents and young adults' lifestyle," *J. Informatics Education and Research*, vol. 3, no. 2, 2023.
- [92] S. Sailakumar and K. P. Naachimuthu, "A phenomenological approach to understand the nature based experiences and its influence on holistic development," *Indian Journal of Positive Psychology*, vol. 8, no. 2, 2017.
- [93] S. Verma, N. Garg, and T. Arumugam, "Being ethically resilient during COVID-19: A cross-sectional study of Indian supply chain companies," *The International Journal of Logistics Management*, Aug. 2022.
- [94] S. Yalamati, "Fintech Risk Management: Challenges For Artificial Intelligence In Finance", *International Journal of Advances in Engineering Research*, vol. 24, no. 5, p. 1-67, 2022.
- [95] S. Yalamati, "Forecast Cryptocurrency Market Investments Based on Stock Market Performance", *International Journal of Innovations in Applied Sciences & Engineering*, vol. 9, p. 19-27, 2023.
- [96] Salazar, M. J. N., Henao, J. O. A., Uribe, H. A. N., Ochoa, J. A. V., Polo, O. C. C., & Ruiz, J. A. M. (2023). El impacto del impuesto sobre la renta en las finanzas personales en Colombia y Perú, 2019. *Revista De Gestão E Secretariado*, 14(11), 19533–19553.
- [97] SK.Saravanan, R. Krishnamoorthy, TP. Krishna Kumar, R. Narayana rao, D. Udaya suriya Rajkumar, R. Thiagarajan, (2023). "IoT Alert Reflexion of Forbidden Deforestation Regions with Drone observation", *The IEEE Xplore*, Vol.18,no.5, pp.201. 2023
- [98] T. A. Al-Maaitah et al., "Strategies for success: A theoretical model for implementing business intelligence systems to enhance organizational performance," *Int. J. Adv. Appl. Sci.*, vol. 11, no. 5, pp. 55–61, 2024.
- [99] T. Arumugam, B. L. Lavanya, V. Karthik, K. Velusamy, U. K. Kommuri, and D. Panneerselvam, "Portraying women in advertisements: An analogy between past and present," *The American Journal of Economics and Sociology*, vol. 81, no. 1, pp. 207–223, Jan. 2022.
- [100] T. Arumugam, B. Subramaniam, B. Jayakrishnan, V. Asi, M. Reddy, and Ranganathan, "Financial reengineering perspectives of Government of India with respect to time series effect and performance of sovereign gold bond," Accessed: Aug. 06, 2024.
- [101] T. Arumugam, K. M. Ashifa, V. Vinayagalakshmi, U. Kiran, and S. Ramya, "Big Data in Driving Greener Social Welfare and Sustainable Environmental Management," *Advances in Business Information Systems and Analytics Book Series*, pp. 328–343, Dec. 2023.

- [102] T. Arumugam, M. A. Sanjeev, R. K. Mathai, S. R. Boselin Prabhu, R. Balamourougane, and T. Jarin, "An empirical verification of the proposed distributor marketing intelligence system model," *International Journal of Business Information Systems*, vol. 45, no. 4, pp. 454–473, Jan. 2024.
- [103] T. Arumugam, R. Arun, R. Anitha, P. L. Swerna, R. Aruna, and V. Kadiresan, "Advancing and methodizing artificial intelligence (AI) and socially responsible efforts in real estate marketing," *Advances in Business Information Systems and Analytics Book Series*, pp. 48–59, Dec. 2023.
- [104] T. Arumugam, R. Arun, S. Natarajan, K. K. Thoti, P. Shanthi, and U. K. Kommuri, "Unlocking the Power of Artificial Intelligence and Machine Learning in Transforming Marketing as We Know It," *Advances in Business Information Systems and Analytics Book Series*, pp. 60–74, Dec. 2023.
- [105] T. Arumugam, R. Mathai, K. Balasubramanian, Renuga K., M. Rafiq, and V. Kalyani, "The mediating effect of customer intimacy on electronic word of mouth (eWOM) in social networking sites on buying intention," *Zenodo (CERN European Organization for Nuclear Research)*, Sep. 2021.
- [106] T. Arumugam, S. Sethu, V. Kalyani, S. S. Hameed, and P. Divakar, "Representing women entrepreneurs in Tamil movies," *The American Journal of Economics and Sociology*, vol. 81, no. 1, pp. 115–125, Jan. 2022.
- [107] T. Arumugam, S. Shahul Hameed, and M. A. Sanjeev, "Buyer behaviour modelling of rural online purchase intention using logistic regression," *International Journal of Management and Enterprise Development*, vol. 22, no. 2, pp. 139–139.
- [108] T. Maaitah, "The role of business intelligence tools in the decision making process and performance," *Journal of intelligence studies in business*, vol. 13, no. 1, pp. 43–52, 2023.
- [109] Thangaraja, "An evolution of distributors' marketing intelligence system (DMIS) among FMCG distributors: A conceptual frame work," *International Journal of Multidisciplinary Education and Research*, vol. 1, no. 5, pp. 11–13, Jul. 2016.
- [110] TP. Krishna Kumar TP, M. Ramachandran, Vidhya Prasanth, Chandrasekar Raja. "Developing Business Services Using IBM SPSS Statistics", *REST Journal on Banking, Accounting and Business*, Vol.2, no.1, pp. 40, 2023.
- [111] TP. Krishna Kumar, M. Ramachandran, Kurinjimalar Ramu, Ashwini Murugan. "Using this DEMATEL Corporate social responsibility CSR", *REST Journal on Banking, Accounting and Business*, Vol.2,no.1, pp.51. 2023.
- [112] TP. Krishna Kumar, Priyanka Malhotra, B. Madhukumar, M.Maria Antony Raj, R.Augustian Isaac, D. Balasubramanian, "Exploring The Factors Influencing The Effectiveness Of Digital Marketing In Changing Environment; A Theoretical And Empirical Investigation", *Journal of Educational Administration: Theory and Practice*, Vol.30, no.4, pp.7488, 2024.
- [113] TP. Krishna Kumar, Purnendu Bikash Acharjee, Pravin Dnyaneshwar Sawant, Poonam Dabaria, A. Sulthan Mohideen, "The Impact of Using Facebook on Consumer Buying Behaviour in Online", *Journal of Chemical Health Risks*, Vol.12, no.s. 4, pp.744, 2023.
- [114] TP.Krishna Kumar, R. Suriakala, N. Shankar, M. Deepak, "Global To Local Perspectives In Succession Planning Of Family Business In Unorganized Sector", *Journal of Educational Administration: Theory and Practice*, Vol.30, no.5, pp.3056. 2024.
- [115] U. K. Kommuri and T. Arumugam, "Greenwashing Unveiled: How It Impacts Stakeholder Perception as well as Sustainability Realities," *Shanlax International Journal of Arts Science and Humanities*, vol. 11, no. S3-Feb, pp. 96–101, Feb. 2024.
- [116] V. Kadiresan, T. Arumugam, M. Selamat, and B. Parasuraman, "Pull factors, career anchor and turnover of academicians in Malaysian higher education," *Journal of International Business and Economics*, vol. 16, no. 4, pp. 59–80, Oct. 2016.
- [117] V. Kadiresan, T. Arumugam, N. Jayabalan, A. R. H. Binti, and C. Ramendran SPR, "HR practices and employee retention. Leader-Member Exchange (LMX) as a mediator," *International Journal of Engineering and Advanced Technology*, vol. 8, no. 6S3, pp. 618–622, Nov. 2019.