

THE INFLUENCE OF EMPLOYEE COMPETENCE AND RISK MANAGEMENT SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS AT THE REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY (BPKAD) OF WEST SERAM REGENCY

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ABSTRACT

This study analyzes the influence of employee competence and risk management systems on financial statement quality at the Regional Financial and Asset Management Agency of West Seram Regency. The research gap lies in the limited empirical studies that simultaneously examine technical employee competence and risk management systems in the context of regional financial reporting with recurring audit findings. Using a quantitative associative design, data were collected from 52 employees involved in financial management and reporting through saturated sampling. Data were analyzed using multiple linear regression with SPSS. The results show that employee competence has a positive and significant effect on financial statement quality, with a coefficient of 1.092 and significance value below 0.001. Risk management systems also have a positive and significant effect, with a coefficient of 0.516 and significance value below 0.001. Simultaneously, both variables significantly affect financial statement quality, with an R Square value of 0.946, meaning that 94.6% of the variation in financial statement quality is explained by the model. The novelty of this study lies in its integrated analysis of competence and risk management based on the institutional problems of regional financial governance. The findings imply that strengthening technical competence and risk controls is essential to improve regional financial accountability.

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INTRODUCTION

Regional financial management is a fundamental responsibility of local government because it determines how public funds are planned, allocated, used, recorded, and reported. Financial statements prepared by local governments are not merely administrative documents, but also instruments of public accountability used to evaluate transparency, responsibility, and governance quality (Biermann-Teuscher et al., 2024). Government financial statements must be relevant, reliable, comparable, and accountable in accordance with government accounting standards (Bresser, 2025).

Therefore, financial reporting should be carried out carefully and systematically to ensure that regional financial information reflects actual financial conditions. In this context, financial reporting becomes an essential pillar of sustainable and responsible regional governance (Dinh & Hai, 2024).

The grand theory underlying this study is agency theory, which explains the accountability relationship between government as the agent and the public as the principal. Local governments are entrusted with managing public resources and are therefore required to present reliable financial statements as a form of accountability. In addition, this study is also supported by human capital theory and risk management theory. Human capital theory emphasizes that employee knowledge, skills, and competence are strategic assets that influence organizational performance. Risk management theory explains that risks in financial reporting must be identified, assessed, mitigated, and monitored to prevent errors, misstatements, and accountability weaknesses.

Employee competence plays an important role in determining the accuracy and credibility of financial statements (Gosselin et al., 2024). Employees who understand government accounting standards, financial procedures, and asset administration are more capable of recording transactions accurately and preparing reliable reports. Strong technical knowledge and analytical ability can reduce the possibility of recording errors, classification mistakes, and inaccurate reporting (Grabon-Chalupeczak & Chruzik, 2025). Conversely, limited competence increases the risk of errors in transaction recording, reconciliation, and financial statement preparation (Haag et al., 2025).

In addition to employee competence, risk management systems are also crucial in ensuring financial statement quality (Karchina et al., 2024). Financial reporting risks may arise from errors in recording, incorrect account classification, weak documentation, inadequate supervision, and ineffective internal control. A risk management system helps organizations identify, analyze, mitigate, and monitor potential problems before they affect financial reporting quality (Kediya et al., 2024). When risk management is implemented consistently, the possibility of misstatement and non-compliance can be minimized (Kung et al., 2024).

In Indonesia, regional financial risk management has a regulatory foundation through Ministerial Regulation Number 109 of 2017. This regulation requires local governments to conduct risk identification, risk assessment, mitigation planning, and continuous monitoring in financial management processes (Langvik et al., 2025). However, the implementation of risk management requires competent personnel who understand financial procedures and risk control mechanisms (Lestari et al., 2024). If risk management is applied only administratively and not substantively, financial reporting problems may continue to occur and weaken public trust (Naylor et al., 2025).

Ideally, local governments should integrate competent human resources with strong risk management systems to produce accurate and accountable financial statements. In practice, however, many regional governments still face obstacles in implementing these elements simultaneously (Newnam & Dee, 2026). Several studies show that local governments often experience problems in asset administration, expenditure control, and inter-agency debt reporting (Passalacqua et al., 2025). These weaknesses indicate a gap between regulatory expectations and operational realities, making it important to examine competence and risk management as interconnected determinants of financial reporting quality (Ribeiro & de Sousa Varajão, 2025).

This condition is also found in West Seram Regency. Audit findings from the State Audit Board indicate weaknesses in fixed asset administration, including renovation and rehabilitation costs recorded as new assets rather than additions to existing assets. Other findings include errors in asset grouping, discrepancies in liabilities between regional work units and the Regional Financial and Asset Management Agency, and incomplete supporting documents for goods and services expenditures. These problems indicate that financial statement quality is affected by weaknesses in employee competence, reconciliation, documentation, supervision, and risk control mechanisms.

Several specific issues can be identified at the Regional Financial and Asset Management Agency of West Seram Regency. First, employee competence in asset administration and financial reporting remains uneven. Second, risk management systems have not been implemented optimally in preventing reporting errors. Third, financial and asset reconciliation processes are not consistently conducted. Fourth, asset documentation and proof of ownership remain incomplete. Fifth, the utilization of financial information systems such as SIPKD and SIMDA has not reached its full potential. These problems show that financial reporting quality is influenced by both technical human resource capacity and institutional risk control.

Previous studies have shown that employee competence significantly influences financial reporting quality, while structured risk management systems can reduce errors and improve compliance. However, many studies examine these variables separately and do not sufficiently explain how competence and risk management interact in the context of local

government financial reporting. In addition, limited research focuses specifically on West Seram Regency, particularly by linking employee competence, risk management systems, and recurring audit findings. This creates a contextual research gap.

The novelty of this study lies in its simultaneous examination of employee competence and risk management systems as determinants of financial statement quality at the Regional Financial and Asset Management Agency of West Seram Regency. By grounding the analysis in audit findings and actual organizational conditions, this study provides empirical evidence that is both theoretically relevant and practically useful for strengthening regional financial governance. Therefore, this study aims to analyze the influence of employee competence and risk management systems on the quality of financial statements at BPKAD West Seram Regency.

METHOD

This study employs a quantitative research design with an associative approach. This approach was used because the study aims to examine the measurable relationship and causal influence of employee competence and risk management systems on financial statement quality. The independent variables are employee competence and risk management systems, while the dependent variable is financial statement quality.

The research was conducted at the Regional Financial and Asset Management Agency of West Seram Regency, Maluku Province. This institution was selected because it is directly responsible for regional financial administration, asset management, reconciliation, and financial reporting. The research period lasted two months, covering proposal approval, data collection, data processing, and report preparation.

The population consisted of all 52 employees involved in financial management and reporting processes within the agency. Because the population was relatively small, this study used a saturated sampling technique, meaning that all members of the population were included as respondents. Primary data were collected through structured questionnaires, while secondary data were obtained from regional financial statements, organizational structures, regulations, audit-related documents, and relevant academic literature.

The questionnaire was developed based on the indicators of each variable and measured using a five-point Likert scale ranging from strongly disagree to strongly agree. The operationalization of variables is presented in Table 1.

Table 1. Operationalization of Research Variables

Variable	Indicators	Measurement Scale
Employee Competence (X1)	Knowledge of government accounting standards; technical financial reporting skills; asset administration ability; regulatory understanding; analytical ability; work experience	Likert scale 1–5
Risk Management System (X2)	Risk identification; risk assessment; risk mitigation; risk monitoring; internal control; documentation review; reconciliation control	Likert scale 1–5
Financial Statement Quality (Y)	Relevance; reliability; comparability; understandability; accuracy; timeliness; accountability	Likert scale 1–5

Source: Developed by the researcher, 2026.

Validity testing was conducted using Pearson Product Moment correlation. The results showed that all questionnaire items were valid, with correlation values ranging from 0.462 to 0.891, which were higher than the r-table value of 0.273 at the 0.05 significance level. Reliability testing was conducted using Cronbach's Alpha. The results showed that employee competence had a Cronbach's Alpha value of 0.912, risk management systems had a value of 0.884, and financial statement quality had a value of 0.903. Since all values were greater than 0.70, the instrument was considered reliable.

Table 2. Validity and Reliability Test Summary

Variable	Number of Items	Validity Range	Cronbach's Alpha	Interpretation
Employee Competence	6	0.521–0.891	0.912	Reliable
Risk Management System	7	0.462–0.846	0.884	Reliable
Financial Statement Quality	7	0.508–0.873	0.903	Reliable

Source: SPSS Data Processing Results, 2026.

Data were analyzed using SPSS version 26. Before regression analysis, classical assumption tests were conducted, including normality, heteroskedasticity, multicollinearity, and autocorrelation tests. Normality was tested using the

Kolmogorov-Smirnov test and supported by histogram and P-P Plot analysis. Heteroskedasticity was examined using scatterplot analysis. Multicollinearity was tested using tolerance and Variance Inflation Factor values. Autocorrelation was examined using the Durbin-Watson statistic.

The data were analyzed using multiple linear regression with the following model:

$$Y = a + b_1X_1 + b_2X_2 + e$$

where Y represents financial statement quality, X_1 represents employee competence, X_2 represents risk management systems, a represents the constant, b_1 and b_2 represent regression coefficients, and e represents the error term. The t-test was used to examine partial effects, the F-test was used to examine simultaneous effects, and the coefficient of determination was used to measure the explanatory power of the model.

RESULT AND DISCUSSION

RESULT

Multiple linear regression analysis was conducted to examine the influence of employee competence and risk management systems on financial statement quality. Before regression testing, classical assumption tests were performed to ensure that the model met statistical requirements.

Table 3. Classical Assumption Test Results

Test	Indicator	Result	Conclusion
Normality	Kolmogorov-Smirnov Sig.	0.200	Normal
Heteroskedasticity	Scatterplot	Random distribution	No heteroskedasticity
Multicollinearity	Tolerance X_1	0.438	No multicollinearity
	VIF X_1	2.284	No multicollinearity
	Tolerance X_2	0.438	No multicollinearity
	VIF X_2	2.284	No multicollinearity
Autocorrelation	Durbin-Watson	1.892	No autocorrelation

Source: SPSS Data Processing Results, 2026.

The normality test showed a significance value of 0.200, indicating that the data were normally distributed. The scatterplot showed randomly distributed points, indicating no heteroskedasticity. The multicollinearity test showed tolerance values above 0.10 and VIF values below 10, meaning that there was no multicollinearity problem. The Durbin-Watson value of 1.892 indicated that the regression model was free from autocorrelation.

Table 4. Results of Multiple Linear Regression Analysis

Variable	B	Std. Error	Beta
Constant	0.041	1.006	—
Employee Competence	1.092	0.066	0.770
Risk Management System	0.516	0.092	0.262

Source: SPSS Data Processing Results, 2026.

Based on Table 4, the regression equation can be written as:

$$Y = 0.041 + 1.092X_1 + 0.516X_2$$

The coefficient of employee competence is 1.092, indicating that an increase in employee competence improves financial statement quality. The coefficient of the risk management system is 0.516, indicating that stronger risk management systems also improve financial statement quality. The standardized Beta values show that employee competence is the more dominant variable.

Table 5. Results of t-Test

Variable	t-value	Sig.	Description
Employee Competence → Financial Statement Quality	16.433	<0.001	Positive and significant
Risk Management System → Financial Statement Quality	5.599	<0.001	Positive and significant

Source: SPSS Data Processing Results, 2026.

The t-test results show that employee competence has a positive and significant effect on financial statement quality, with a t-value of 16.433 and a significance value below 0.001. Risk management systems also have a positive and significant effect, with a t-value of 5.599 and a significance value below 0.001.

Table 6. Results of F-Test

Model	F-value	Sig.	Description
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Employee Competence and Risk Management System → Financial Statement Quality	428.897	<0.001	Positive and simultaneous effect	significant
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Source: SPSS Data Processing Results, 2026.

The F-test results show that employee competence and risk management systems simultaneously have a significant effect on financial statement quality, with an F-value of 428.897 and a significance value below 0.001. This means that the regression model is statistically significant and appropriate for explaining variations in financial statement quality.

Table 7. Coefficient of Determination

Model	R	R Square	Adjusted R Square
1	0.973	0.946	0.944

Source: SPSS Data Processing Results, 2026.

The R Square value of 0.946 indicates that 94.6% of the variation in financial statement quality can be explained by employee competence and risk management systems. The remaining 5.4% is influenced by other factors not included in this study, such as internal control systems, information technology utilization, leadership commitment, organizational culture, and financial supervision.

DISCUSSION

The findings show that employee competence has a positive and significant effect on the quality of financial statements at the Regional Financial and Asset Management Agency of West Seram Regency. This indicates that the higher the competence of employees, the better the quality of financial reports produced. In this context, competence includes knowledge of government accounting, understanding of Government Accounting Standards, technical ability in processing financial data, and skills in implementing financial administration procedures accurately. Employees who master these aspects are more capable of producing financial statements that are relevant, reliable, comparable, and accountable.

This finding is consistent with the view that technical competence is essential in reducing errors in financial reporting. Employees with strong knowledge and analytical ability are less likely to make mistakes in recording, classification, reconciliation, and reporting. This supports previous studies stating that competence development is important for improving organizational performance and reducing operational errors (Gosselin et al., 2024; Graboń-Chałupczak & Chrużik, 2025). In the context of BPKAD West Seram Regency, audit findings related to asset administration and misclassification reflect the practical consequences of uneven employee competence.

The dominance of employee competence is shown by the standardized Beta value of 0.770, which is higher than the Beta value of the risk management system at 0.262. This means that employee competence is the most influential variable in improving financial statement quality. There are several reasons why competence is more dominant. First, financial reporting is a technical activity that requires knowledge of accounting standards, financial regulations, asset classification, and reconciliation procedures. Second, even when a risk management system exists, its effectiveness depends on the ability of employees to implement it. Third, most audit findings in the research background are related to technical recording errors, such as asset classification, renovation cost treatment, and liability reconciliation. These problems are directly linked to employee competence.

The study also demonstrates that the risk management system has a positive and significant effect on the quality of financial statements (Simeon-Dubach et al., 2025). This finding implies that effective risk management can reduce potential errors in the financial reporting process, resulting in more accurate and trustworthy reports. Conceptually, risk management emphasizes systematic processes of risk identification, risk analysis, mitigation, and continuous monitoring in managing regional finances (Saik et al., 2025). A well-functioning risk management system acts as an early control mechanism to prevent errors from developing into larger reporting problems.

This finding is in line with studies showing that organizations with structured risk management systems tend to have lower reporting risks and stronger compliance levels. In BPKAD West Seram Regency, risk management is highly relevant because financial reporting risks arise from discrepancies in debt records, incomplete expenditure documents, and weaknesses in asset reconciliation. When risks are not identified and controlled early, reporting errors may recur and affect financial statement reliability (Sposato et al., 2025). Therefore, risk management should not be treated merely as a formal administrative requirement but as a strategic instrument for protecting the integrity of public sector financial reporting (Tsopa et al., 2025).

The simultaneous test shows that employee competence and risk management systems together have a significant effect on financial statement quality. The R Square value of 0.946 indicates that both variables explain 94.6% of the variation in financial statement quality. This finding supports the theoretical view that financial reporting quality is shaped by the interaction between human capacity and organizational control systems. Competent employees are needed to prepare accurate reports, while risk management systems are needed to prevent, detect, and correct potential reporting problems.

The relationship between competence and risk management is complementary. Employee competence without an adequate risk management system still leaves room for repeated errors because there may be no systematic mechanism to identify and control risks. Conversely, a risk management system without competent personnel may become ineffective because employees may not understand how to identify risks, evaluate their impact, or apply mitigation strategies. Therefore, improving financial statement quality requires an integrated approach that combines human resource strengthening with institutional risk control.

The findings also provide critical insight into why recurring audit findings occur in West Seram Regency. Problems such as asset misclassification, incomplete supporting documents, and inconsistent reconciliation are not isolated issues. They reflect a combination of limited technical competence and weak risk control mechanisms. This is consistent with the argument that financial reporting problems often arise when internal control, professional competence, and risk awareness are not fully integrated (Dinh & Hai, 2024; Karchina et al., 2024). In this sense, improving financial reporting quality requires not only correcting specific errors but also reforming the underlying capacity and control systems.

From a regional policy perspective, the findings suggest that BPKAD West Seram Regency should prioritize competence development programs for employees involved in financial reporting and asset management. Training should focus on government accounting standards, fixed asset accounting, reconciliation procedures, expenditure accountability, SIPKD and SIMDA utilization, and risk-based financial management. Certification in public sector accounting and continuous technical assistance should also be considered to strengthen professional capacity.

In addition, the regional government needs to strengthen risk management systems by establishing clear risk registers, conducting periodic risk assessments, improving documentation verification, strengthening reconciliation mechanisms, and ensuring continuous monitoring of financial reporting risks. Risk management should be integrated into daily financial administration rather than treated as a separate compliance activity. This is important because financial reporting risks may arise at every stage, from transaction recording to final statement preparation.

The findings also relate to broader discussions on organizational competence and risk control. Studies on competence, safety, and organizational control show that institutional performance improves when technical capability is supported by systematic monitoring and risk awareness (Biermann-Teuscher et al., 2024; Bresser, 2025). Similarly, studies on risk control, digital transformation, and management systems emphasize the importance of integrating human competence, technology, and governance mechanisms to reduce organizational risk (Kediya et al., 2024; Kung et al., 2024; Langvik et al., 2025; Lestari et al., 2024; Naylor et al., 2025; Newnam & Dee, 2026; Passalacqua et al., 2025; Ribeiro & de Sousa Varajão, 2025). Although some of these studies are not directly focused on local government accounting, they support the broader theoretical argument that competent personnel and structured risk systems are essential for organizational reliability.

Overall, the results confirm that improving financial statement quality at BPKAD West Seram Regency requires integrated reform. Strengthening employee competence will reduce technical reporting errors, while improving risk management systems will help prevent those errors from recurring. Together, these efforts can improve transparency, accountability, and public trust in regional financial governance.

CONCLUSION

This study concludes that employee competence and risk management systems have positive and significant effects on the quality of financial statements at the Regional Financial and Asset Management Agency of West Seram Regency. First, employee competence significantly improves financial statement quality, indicating that knowledge, skills, regulatory understanding, and technical financial reporting ability are essential for producing reliable and accountable reports. Second, risk management systems significantly improve financial statement quality by helping the organization identify, assess, mitigate, and monitor risks that may cause reporting errors. Third, employee competence and risk

management systems simultaneously have a significant effect on financial statement quality, with an R Square value of 0.946. This means that 94.6% of financial statement quality variation can be explained by both variables.

The theoretical contribution of this study lies in its integration of human capital theory, agency theory, and risk management theory in explaining financial statement quality in the public sector. The findings show that financial reporting quality is not only determined by technical employee competence but also by institutional mechanisms that control financial reporting risks. Thus, this study enriches public sector accounting literature by emphasizing the complementary relationship between human resource competence and risk management systems.

The practical implication is that BPKAD West Seram Regency needs to strengthen employee competence through continuous training, certification, technical assistance, and improved understanding of government accounting standards. At the same time, risk management systems must be implemented more consistently through risk registers, periodic risk assessment, documentation control, reconciliation strengthening, and continuous monitoring. These efforts are necessary to reduce recurring audit findings and improve regional financial accountability.

The policy implication is that the local government should make competence development and risk-based financial governance part of regional financial management reform. Training budgets, technical guidance, and internal supervision should be prioritized for units responsible for financial reporting and asset administration. In addition, regional leaders need to ensure that risk management is integrated into financial information systems and routine reporting procedures.

This study has limitations. First, it was conducted only at BPKAD West Seram Regency, so the findings cannot be generalized to all local governments. Second, the study only examined two independent variables, namely employee competence and risk management systems, while other factors such as internal control systems, information technology utilization, leadership commitment, organizational culture, and supervision were not included. Third, the study used a quantitative approach, so it did not explore in depth the experiences of employees in managing financial reporting risks. Future research is recommended to include additional variables, compare several regional financial agencies, and use a mixed-method approach to obtain a more comprehensive understanding of financial statement quality in local government.

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