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**Systematic Review of Behavioural
Determinants Impacting Managerial
Accounting Decision-Making: A Meta-
Analysis Approach**

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ABSTRACT

Purpose. Analyse and evaluate the behavioural determinants of the formation of a management circulation system at an enterprise. **Methodology.** The creation of a management accounting model is determined by: user orientation and efficiency of information transfer. **Approach.** Decision-making models can be created in different ways. The article also defines the set of tasks as a set of alternative sets. **Findings.** The initial decision must first be correctly formulated based on the conditions and constraints of the external system that affect the problem to be solved. **Practical Implications.** The results of the article can be used by managers of different levels at an enterprise to assess and predict the determinants of the external and internal environment when making management decisions. **Originality.** This article is aimed at a systematic analysis of behavioural determinants in the system of management accounting at an enterprise. It covers not only the influence of the determinants of the internal environment but also aims to systematically take into account the full cycle of the management decision-making process. **Value.** The decision-making process is considered as a system consisting of certain typical steps and their interaction. Their number may vary depending on conditions and types of tasks.

Keywords:

Decision, Choice, Function, Forecasting, Management, Efficiency

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Introduction

The current business environment of Ukrainian companies is dynamic, forcing managers to rethink the management of their company's resources. Therefore, it is necessary to receive objective information from managers at different levels of management in accordance with their roles and responsibilities. In turn, the heads of structural units or responsibility centres should receive timely information that allows them to make situational management decisions, considering the impact of external factors and the company's strategic goals.

An important condition for improving the efficiency of business process systems is their effective organisation and continuous improvement, considering all the changes and innovations taking place in the national economy. Modelling the economic and financial activities of an organisation is now considered one of the most effective methods of designing and implementing management. One of the most important factors that ensure business turnover is the company's expenses for the performance of its core business. When preparing information on expenses, it is important to consider not only the management accounting function, but also the management function in the core area, since effective cost management involves identifying actual deviations from plans and studying the reasons for the identified expenses. That is why it is an urgent task to take measures to eliminate deviations and the causes of deviations and even to control the activities of the cost centre.

The use of analytical management accounting procedures helps to identify bottlenecks in companies, assess the relevance of information, identify errors and forecast short- and long-term economic and financial performance. Since the relevance of information relates to income and expenses, it includes measures to assess the effectiveness of investment projects over time and risk factors. For other daily activities, the activity report format is recommended. One possible solution to the problem is to establish a clear system of indicators to justify the return on investment of the project.

Deepening the theoretical and methodological foundations of management accounting is of particular importance for researchers and practitioners. In today's environment, more and more managers are realising that companies need to implement management accounting and reporting systems. As competition grows and the external operating environment becomes more unstable, management is increasingly focusing on internal resources to improve efficiency. Thus, management accounting helps to find the resources necessary for the sustainable development of the enterprise.

Rapid changes in the economy require similar changes in management accounting. Accounting and statistics must follow economic development and can sometimes show progress as an indicator of future changes. However, changes in management accounting require their own methods and practical solutions to adapt to economic conditions. One change often leads to another change, which requires the destruction of conceptual structures, the need to find a new balance between intangible and qualitative characteristics of reporting data, specific principles and methods. The widespread use of financial models in the economic environment requires management accounting and reporting using financial models and management accounting and reporting data as support. There is a need to develop a set of management accounting issues within the framework of constant changes in the external environment, where accounting policy issues are inextricably linked to the organisation of

management accounting. The formulation of management accounting principles for enterprises should not be declarative in the sense that financial statements are prepared and submitted within the framework of legislative norms, but should be related to planning, control, analysis, regulation and motivation, especially management accounting.

The main indicators of the management report satisfy the information needs of the company's management, manage the costs and performance of different levels of management, confirm and evaluate the implementation of management decisions. Therefore, it is very important to prepare a high-quality report for the company's management, taking into account the determinants of economic development, as it is a source of information about the conditions and results of the management subproject.

Literature review

The process of changes in the economic activity of Ukrainian enterprises caused by the sudden development of social, political, and economic crises leads to the need to study decision-making behaviour in management accounting. The quality of production and efficiency of production activities, as well as future risks associated with the spread of abnormal phenomena in society, make this issue relevant. Society cannot get rid of this phenomenon, and deviant behaviour is always accompanied by a certain response through the implementation of preventive mechanisms aimed at closing the social form for human activity.

However, the social reaction to phenomena that affect decision-making in management accounting has already reached a certain historical development, especially in the last few decades. Yazdi et al. (2020) in their work thoroughly investigated the probability of risks in management decision-making. The authors noted that most decision-making methods are based on idealistic assumptions, such as the independence of risk factors and the presence of factors in a complex economic system. In fact, there is a strong correlation between risk factors and the sources of information used in the decision-making process. Cao et al. (2021) identified the influence of behavioural factors on the decision-making process. Fong et al. (2020) used compositional modelling, which extrapolates available data that is split from several random microdata sources into many possible future outcomes by selecting random samples from some probability distributions. Lăzăroiu et al. (2020) expanded on the existing literature on the role of trust and online perceived risk in shaping managerial decisions. Yuan and Lou (2020), based on the literature on source credibility and communication fairness, this study investigated the determinants of interaction in complex systems. Li et al. (2021) used traditional methods of assessing the risk of a negative event, which lack quantification, dynamic control, and uncertainty management.

Özemre and Kabadurmus (2020) proposed a new architecture for strategic decision-making using the Big Data Analytics approach. This method helps in the effective analysis of market strategies. In today's fierce competition, effective strategic market analysis requires better forecasting and strategic decision-making in management accounting. With the proposed approach, companies can effectively identify new business opportunities and adjust their strategic decisions accordingly. A comprehensive strategic approach can effectively forecast foreign markets and facilitate management decision-making. Sofaer et al. (2019) also developed the idea that where information and species meet is an important component of

conservation and management decisions. Determinant identification and assessment models are a tool for habitat mapping and can provide reliable, valid, and repeatable information to inform decision-making (Dhyani & Sood, 2023). Similar studies were conducted by Mosedale (2023) and Perni et al. (2021). At the same time, the authors note that these models are sensitive to input data and methodological choices, so it is important to assess the reliability and usefulness of the model's predictions. Abdel-Tawab et al. (2023) developed research that supports decision-making to improve system resilience and reduce costs. They developed a new method for predicting, in spatially explicit terms, the potential for leisure attractiveness by combining supply and demand factors. Tardieu and Tuffery (2019), developed a new method for predicting, in spatially explicit terms, the potential of attractiveness by combining different factors influencing the overall result. Razavi et al. (2021) analysed the sensitivity of the model to determinants on the way to becoming an integral part of the overall system. Wang et al. (2020), Qi et al. (2019) dealt with the problems of forecasting changes in the model state.

The study of behavioural determinants depends to a greater extent on the number of alternatives covered by the model. This statement was investigated and substantiated by Cheng et al. (2019) in terms of the formation of a nonlinear and multimodal function, Zbrishchak and Zvyagin (2020), by developing mathematical methods of information processing, which include statistical sequential analysis, based on probabilistic methods, which is one of the most effective means of analysis, Song et al. (2020) in terms of developing a possible method to minimise the loss of preference information using an optimisation model. Locke et al. (2022) identified three types of confidence measures from the literature. This analysis showed that alternative choices should be more consistent than the best model predicts, indicating that there are still aspects of certainty that are not captured by modelling. Milov et al. (2019) in their work built systems for classifying agents of a system with bounded rationality. The authors of Kryzhanovsky et al. (2023) highlighted that for the rational construction of a control system, it is necessary to take into account the capabilities of the system while separating the limitations from the moments associated with negligence, lack of responsibility, and also taking into account personal factors. Tang and Liao (2022), used a graph model to analyse alternatives and build an optimal system. Lee et al. (2023) proved that perceptual decision-making is often conceptualised as a process of comparing an internal decision variable with a categorical boundary or criterion. García-Zamora et al. (2022) emphasised and investigated large-scale group decision making. Vahidi and Shafahi (2023), argue that accurate estimation of time-varying demand matrices using data is an essential step for planning, scheduling, and evaluating advanced control systems.

Despite the fact that numerous scientific studies have been carried out on the nature of behaviour formation, its creation and study of its implementation at a modern enterprise is very important. This article applies the principles and approaches to the analysis and formation of an effective system of management accounting at an enterprise, taking into account the influence of determinants.

Research model

In the context of management accounting, a wide range of tools is used, consisting of targeted elements that can be integrated into the system. The model may include specific management

accounting activities that find a position to support such decisions as: strategic position, budgeting, benchmarking, analytical system accounting, time system, systemic quality management, value chain analysis, product life cycle costing, target cost estimates, balanced scorecard. At the same time, personal approaches can be used to create and develop the logic of decision-making by individual employees of the company. The basis of the model of management accounting organisation is the developed process of management accounting organisation, which includes the phased implementation of the necessary measures, taking into account the relevant determinants. The scientific design consists of several stages: preparatory, methodological, technical, and organisational.

The aim of this article is to analyse and evaluate the behavioural determinants of the formation of the system of managerial circulation at an enterprise in terms of optimisation of strategic decisions.

Based on this goal, the article solves the following tasks:

- formation of a management accounting system at the enterprise;
- development of a system of determinants that influence decision-making in the system;
- analysis and evaluation of the impact of determinants on the efficiency of the system;
- forecasting the risk of a negative event and the ability to respond to changes.

The subject of the study is the socio-economic relations that arise in the system of management accounting at an enterprise as a result of the influence of determinants of the external and internal environment.

The object of the study is the principles, methods, and mechanisms of formation of a management accounting system at an enterprise.

Method

General background

The article uses the scientific method based on the systematic analysis of economic phenomena and synthesis of their results. The study was conducted using general scientific methods and special methods, such as: cognitive dialectics - defining the essence of the management reporting system, methods of theoretical synthesis were used to clarify the classification of management reporting, formulate requirements for the management reporting system and optimize the methodological basis for the preparation and presentation of management reporting, the method of cause and effect and the method of abstract logic - the basis for selecting performance indicators, developing algorithms for the management reporting system. The information base of the study includes case studies, scientific works of domestic and foreign researchers, information on international and all-Ukrainian scientific and practical conferences, professional publications, foreign journals, legislative, regulatory and educational materials, as well as Internet information resources. Computational methods belong to the general field of science and practice and are represented by various methods of data analysis in various spheres of social life. This is due not only to their relatively widespread use but also to the fact that computational methods have their own characteristics based on the determination of certain probabilities of events based on the source of the event during data processing. Information directly related to the design and methods of data collection.

Data analysis

The article uses the modelling method to build a general integrated system of functioning of management accounting at an enterprise. In order to determine the behavioural determinants of development, the methods of analysis and synthesis were applied. The method of grouping was used to analyse behavioural determinants depending on the impact on the internal environment of the enterprise and the external economic environment. The method of generalisation was used to analyse the behavioural determinants and draw conclusions about their impact on the socio-economic development of enterprise.

Instrumentation

In today's world, every enterprise tries to create the most efficient system of functioning based on development factors. Social reality allows them to freely choose methods and means, make decisions, and feel independent. It is behavioural determinants that are the highest form of social organisation, the ideal form of forming an effective enterprise (Li et al., 2021). The phenomena of behavioural determinants and the results of effective social and legal policies are the main driving forces for the development of society, the state, and the enterprise. Thus, behavioural determinants are understood as a series of actions and inactions that are economically significant, legitimate, and generate consequences. In the broadest sense, behavioural determinants are activities regulated by socio-economic norms, the violation of which entails negative consequences. Behavioural determinants are divided into behavioural and economic determinants according to the content of the activity. The main characteristics of behavioural determinants are: the possibility and method of influence of determinants with a clear normative scope, consequences: the enterprise and society, the responsibility still lies with the enterprise, expressed in the form of actions that are important for society and can be considered as useful, useless or harmful to society. If a legal action is a result, it must also have a determining factor, cause, condition, or basis. Researchers from different countries agree that the reason for this lies primarily in the internal orientation of the decision maker, social and behavioural regulation, and legal mechanisms. They can be divided into two groups: internal and external. Internal causes include an understanding of the significance of the consequences of actions, the quality of social and legal norms, and changes in the form of economic determinants, which are realised through subjective assessment. It is clear that the economic system of the enterprise and the norms of socio-economic policy regulate social relations in all spheres of public life and should be considered as external factors. But normative behaviour does not consist of standards that are acceptable to individuals (Fauzi & Sheng, 2022). The main means of external control over the subject's behaviour are the laws of functioning and related socio-economic determinants, policies, indicators of financial status, the ability to ensure a high level of efficiency of functioning without legal obligations, and the ability to meet needs. They are linked to external causes and integrated into behavioural patterns.

The starting point is to understand the enterprise as an overall holistic system. Managers have the basic ability to shape an effective system and can make normative decisions about value without outside attention. This means that autonomy or self-organising capacity is the starting point and goal of behavioural detection analysis. To answer the logical objections to defining behaviour, it is necessary to start with what is closest to every enterprise: the internal

environment system. It is the foundation because it provides a solid basis for independence and creates new social systems. These norms of the socio-economic organisation are established in the internal environment of the enterprise, where managers adopt behaviour based on the principle of economic imitation. The internal environment is the foundation of the enterprise, from which external and internal socio-economic relations and value creation begin.

In the future, an appropriate level of economic and social development will play an important role, the quality and improvement of which will contribute to the development of the enterprise, occupation of a relevant niche in the market, and enrichment of the existing knowledge base. Society and its groups are not the ultimate cause of functioning. The most important result of development is the demonstration of personal independence in decision-making and responsibility for them. However, it is impossible to subjectively form firm opinions, stable moral and legal positions, thinking that is the result of rational and logical analysis of reality and socially acceptable behaviour. Behavioural determinants represent acceptable and desirable behaviour of individuals or collective entities at an enterprise, taking into account social interests, the exercise of subjective rights and obligations, and the fulfilment of economic regulations. Areas of analysis, usually defined for all participants in social relations, are tools for influencing the behaviour of various subjects.

By following these rules, enterprise managers are aware of their current social position and the possibility of changing this position in the form of negative changes. An additional feature that determines the legitimacy of any actions is compliance with the norms of social behaviour and moral principles that are the basis of the enterprise's functioning, as these norms form the basis of the external environment of functioning (Boros & Fogarassy, 2019). Modern economic and legal norms create boundaries that businesses and society cannot but accept and cross. The reason for this phenomenon is illegal behaviour caused by insufficient information and the desire to achieve maximum results in a short period of time. An enterprise without an external environment, with a high-quality and efficient system, low staff turnover, developed infrastructure, and respect for the law, should develop and occupy a suitable niche in the market. Social policy and the civil service are not only necessary but also characteristic of efficient functioning. However, in order to adapt to the external environment, it is necessary to create a model that changes its internal nature, which is reflected in the activities of the enterprise (Clauss et al., 2019). In practice, it is necessary to successfully combine the mechanisms of motivation for active behaviour, which encourages the subject to assess the risk of losing the benefits he or she has received so far due to future actions. A person should be guided by the risk of a certain loss of existing material, legal and social conditions and analyse its consequences. This should be an indicator of the success of the company's information policy. Individuals should have a conscious desire to act in accordance with their needs but take into account the causal criteria and understand the consequences. The state policy in the field of social and economic control is the second and most important determining factor, and its correctness, efficiency, and quality influence the formation of an effective management system.

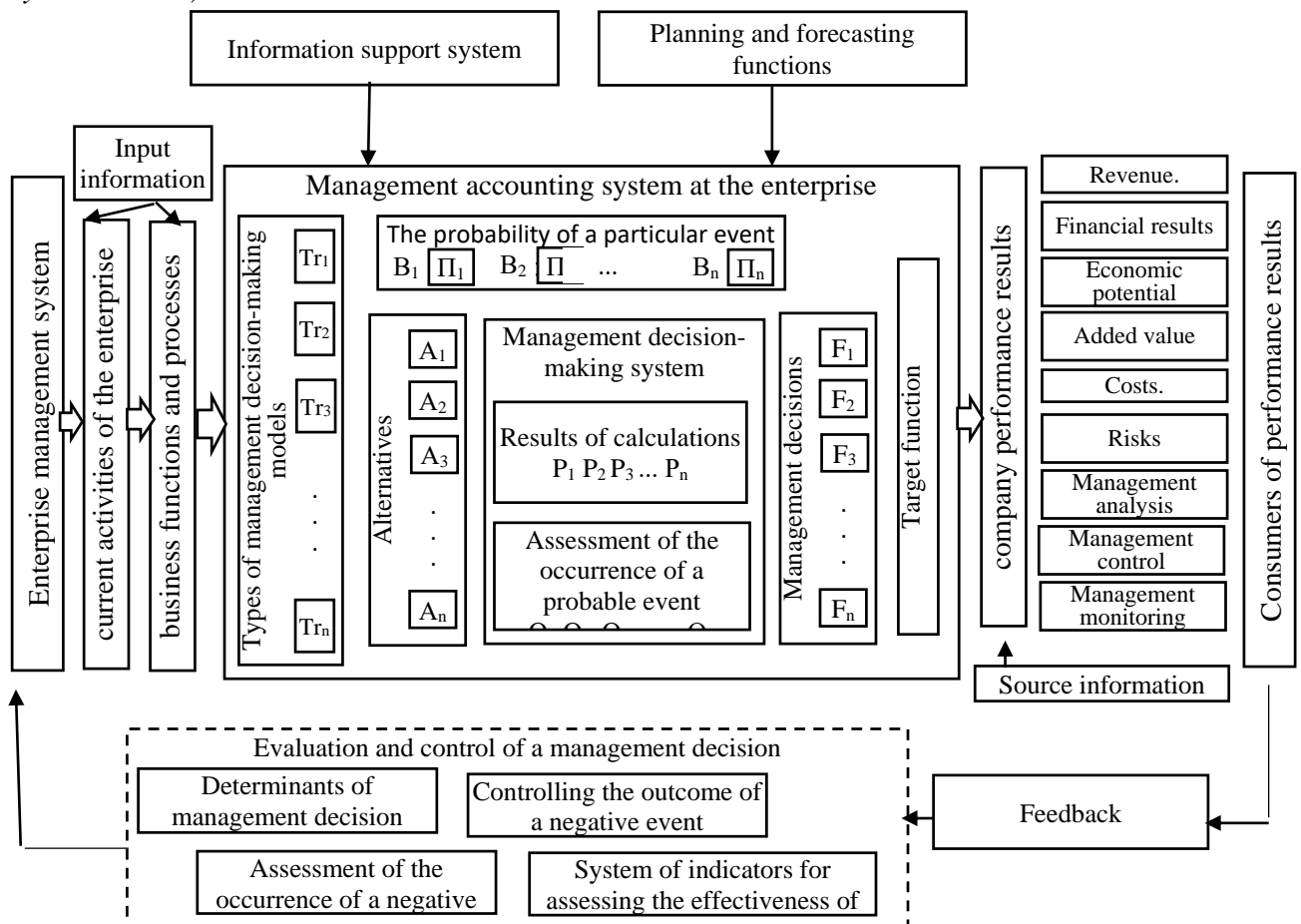
Results

Organisational measures that guide the decision-making process are implemented by influencing the people who influence specific decisions in higher-level departments. Decisions have primary and secondary determinants. When developing a list of key determinants, they are directly controlled by the elements of the decision model.

Modern management accounting is increasingly seen as an integral part of the strategic management process. This is mainly due to the growing role of strategic management in the context of global changes in technological and management systems. It uses external and internal data not only for production needs, but also for marketing, research management, and other business functions, to analyse operations against current and long-term goals, and to develop methods for obtaining and collecting information on important success factors such as quality and innovation. The decision-making system in the management accounting structure is shown in Figure 1.

Figure 1.

Scheme of decision-making in the management accounting system at the enterprise (compiled by the authors)



The information prepared in the management accounting system through primary, financial, statistical, and tax accounting for planning control and analysis should be considered in the direction of its ultimate impact on decision-making.

All decision-making options in the management accounting system can be divided into a system of first-degree determinants and a system of second-degree determinants. First-degree determinants depend on the type of model for building a management system at an enterprise, the number of possible alternatives, setting targets and appropriate assessment of alternatives, and the number of variables in the model based on certain external circumstances. The probability of a negative event occurring is determined by the selected objective function and the forecasting function depending on the data structure.

The management decision function defines a set of probabilities with different data structures depending on the state of the external environment. This function shows how knowledge is transformed into subjective assessments. Decision-making in this system depends on changes in two systems: the management decision-making system and the outcome forecasting system. The options that are considered during the selection process depend on the action required. Decision-making in the information sector often depends on the objective function. Activities aimed at assessing the impact of an information-seeking determinant usually focus on the objective function of choosing options in addition to the amount of information.

The system of determinants of the first degree describes the subjective quality of the model of managerial decision-making, and the system of determinants of the second degree describes the objective limitations of the external environment in which the model of managerial decision-making operates.

The manager's behavioural motivation is result-oriented: the search for alternatives, the creation and implementation of a specific solution model is determined by the structure of the enterprise's needs. The structure of needs is determined by the type of needs of consumers of the company's products: the need for material goods, social interaction, recognition, power, and the intensity of these needs. The structure of consumers does not directly determine activities. Actions should be seen as more conducive to satisfying needs than other behaviours.

The motivation for decision-making in a management accounting system depends on abilities, basic attitudes towards the future, and the state of the external environment. These factors can influence the structure of needs, expectations of results, and corresponding satisfaction. Competence is determined by a system of second-degree determinants, such as knowledge, cognitive skills, social skills, and physical skills. Although knowledge and skills in the decision-making system contribute to motivation, they should be seen as a second-degree system of determinants. Even if two people have the same motivation, they may make different decisions based on their ability to receive and process information. Knowledge is characterised by the presence of specific facts, theories, and models of decision-making. The main characteristics of cognitive skills are creativity, the ability to collect and process information and to process it logically. Social skills relate to the ability to express emotions, motivate employees, lead, collaborate, and develop empathy. Physical dexterity is defined as the ability to handle objects and manpower (Lam et al., 2021). Depending on whether the approach is optimistic or pessimistic, the estimates of the management decision-making model and the probability of the outcome of the situation estimated from the available data will differ.

At the same time, the external environment affects the motivation to evaluate the model of managerial decision-making. However, it is a valuable factor in the system of second-degree determinants.

The main task for organisations is to make interrelated institutional, organisational, and communication decisions to achieve the organisation's goals. The object of control is always the manager, regardless of how much the tasks coincide with such decisions, and the results depend on the importance of the determinants of these decisions.

A management action can be based on the behaviour of a management decision-making model if at least one of the following determinants changes when making a decision: the type of decision model, the number of alternatives evaluated, the data structure, the forecasting function, the objective function, the consequences of alternatives. Objective decisions in management systems, management actions should be focused on the determinants of object decisions, when it comes to controlling organisational and communication decisions, management should try to influence the determinants of these decisions.

There is a correlation between the values of the system of second-order determinants: motivation depends on the skills of the managerial decision-making model. Its characteristics depend on general motivations. There is a correlation between knowledge and cognitive abilities: in general, the more knowledge a person has, the better he or she is able to collect and process information.

The motivation of a managerial decision-making model affects not only its objective function but also the value of all important decision-making factors. Increasing productivity-oriented motivation has the following consequences. When choosing the complexity of the decision model to be used, preparation and simplification are carried out very carefully, and some parts of the model are removed. For this reason, the level and complexity of decision-making models increases significantly. The manager is more careful and curious in the search for alternative courses of action and in the preliminary selection of the alternatives to be evaluated. An accurate and detailed assessment of the results is the main factor in the selection of alternatives. Additional information is taken into account when making decisions. Awareness of development assistance for the enterprise is growing. Forecasts about the development of the external environment are more cautious. The decision maker is trying to fulfil the target function, his/her desire to achieve the goal is secondary.

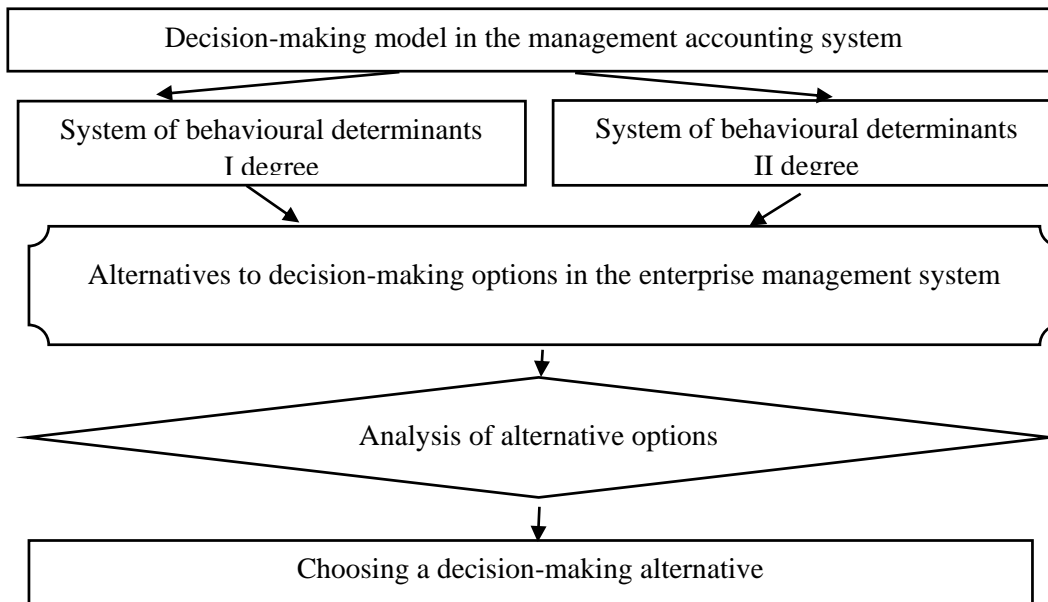
Knowledge influences all important determinants, but especially the decision model, multiple alternatives, information structure, and forecasting function because the choice of a decision model depends on the knowledge of decision models. And their knowledge depends on their strengths and weaknesses. General knowledge has an important impact on the way in which information about certain courses of action and their outcomes is obtained. The empirical content of the knowledge theory influences resuscitation forecasting. The relationship between the first- and second-level determinants is shown in Figure 2.

Cognitive abilities mainly influence decision-making models, choice sets, data structures, prediction functions, and choice consequences. low-creativity management decision-making models tend to solve problems in the same way, which explores several options and uses only traditional data collection methods. Creativity discovers or invents new courses of action,

proposes new methods of obtaining information, improves knowledge structures, and considers promising options that others overlook.

Figure 2.

Interrelationships in the management decision-making system (compiled by the authors)



The ability to collect, store, and process information is greatly influenced by the type of decision-making model used and its complexity. The more efficient these functions are, the greater the operational capabilities of the decision-making model and the more detailed the analysis of decisions. Social skills are particularly important for gathering information and performing other activities. Physical flexibility is especially important for managers who perform direct operational duties.

The principled approach to the future mainly affects the predictive function of the management decision-making model. The external and internal environment of the organisation affects the number of versions, data structure, and target functionality: the scope of target access rights determines the number of versions to be evaluated.

The proposed list of factors influencing decision-making allows analysing all factors that affect the decision and its quality, even if these factors are not clearly defined in the list. Therefore, this list takes into account a variable determinant that plays an important role in practice. Experience is not an additional value to the identified identifiers but can be determined by these identifiers. Experience is expressed by the degree of knowledge and the ability to absorb and process additional information.

Leaders understand different decision-making models and their advantages and disadvantages. They have experience with many different decision-making problems and therefore understand how to feed new decisions into existing systems. They try to process the information in the models and understand the appropriate simplification techniques. A management decision model provides detailed information about parameters. In addition, it is possible to find and invent new and improved versions. A management decision model contains

information about many values of parameters that are important for decision-making. In addition, it shows exactly where and how to obtain additional information to predict the consequences of alternative courses of action.

Management decision-makers have learnt to use this information to make a good judgement about the state of the environment. As long-term decision-making models, they may have a lot of experience in one area but less experience in other areas. In addition, experience may manifest itself differently in the values that are key factors in decision-making. Decision makers have been exposed to a lot of information in their past work and may not be able to process it well.

Power, which is a means of influencing the decisions of others, is expressed as follows. The influence on the behaviour of an entity can be seen through at least one major factor in its decision-making. The value of the main determinant is itself the result of an intermediate decision. These decisions can only be influenced by changes in the external environment. Expanding or restricting the business entity's options leads to a narrowing of alternatives and the inability to choose the most optimal option. Usually, there is a desire to change the perception of other measures of the management decision-making model and their consequences, such as redirection, manipulation, or concealment of information. Only decision-makers have influence on the target functions of management. Legal entities play an important role in this. Legal power is associated with certain rights in the environment, for example, associated with a certain position in the hierarchy. The outcomes of alternative actions can be changed by introducing rewards and penalties associated with choosing one of the alternatives. If, on the one hand, the power holder can design a reward of significant positive value for the power holder, then on the other hand, the rewards and punishments associated with the power holder's power are actively used.

The above models of behaviour in the management decision-making system are not mutually exclusive; they can be combined in various ways. At the same time, the purpose of using power is to achieve desired behaviour or prevent undesirable behaviour by others.

Implications

Companies are social institutions. The foundations of an enterprise's functioning are laid at the stage of creating an idea, and its entire structure is formed in the process of development and expansion of its activities. In the process of socialisation, a company is exposed to various but inevitable life crises, accumulation of conflicts, developmental delays, even collapse, self-assertion, recognition by others, and distortion. An unpleasant psychological bloat, characterised by entrepreneurial traits, deterioration of performance, increased credit dependence, and even liquidation of activities, is an optional but real possible consequence. The integration of an enterprise into the market environment occurs through the assimilation of social experience, formation and development, formation of its structure, and reproduction in the system of social relations. Bulturbayevich (2021) proved that due to the introduction of modern management strategies in the world, the scale of effective use of vertical integration in the innovative development of the industry is expanding. Shao et al. (2020) found that the impact of environmental regulation on the innovation behaviour of an enterprise is complex and that this impact can be reflected by four aspects together and even their interaction. Hang

(2021), as a result of this study supported the cost school by showing a negative impact on market value. However, the study shows that the quality of reports matters for market valuation, as the negative effect is mitigated by the quality of reports. This study confirms the thesis that a company is highly dependent on a system of first- and second-degree determinants.

As a dual process of socio-economic development, the assimilation and reproduction of social experience can manifest itself individually in different ways and depending on the situation. Firstly, socio-economic development takes into account the spontaneous process of enterprise formation, which is more effective than development in institutionalised structures. This statement is proved in their works by Polyakova and Tsurik (2019), Baimurzina and Kabashova (2020), Aliukov et al. (2019). The nature of the influence is usually predominantly deviant in terms of development, it is convenient to look at it from an informal point of view, but in practice, it is in the context of a group in an extra-legal environment. Second, socio-economic development gives not only the enterprise but also the environment a certain dominant position in development. This thesis was developed in the works of Perevozova et al. (2020). External circumstances and situations change, and personal and social experiences increase. When a negative role model influences and dominates the enterprise's system of functioning, it begins to give in to reality. The enterprise multiplies its experience by repeating its characteristics to other enterprises that make up its social environment. Through shared specific activities and everyday communication situations, this growth can be achieved by expanding the circle of institutions and deepening the process of representation. Therefore, all of this can lead to a deterioration in the conditions of the enterprise's functioning and even its liquidation. In the process of socialisation, an enterprise assimilates and repeats the norms and values of the social environment it is part of. This objective process of mastering social functions, duties, norms, and responsibilities, as well as acquiring important social behavioural skills, takes place on the rational, conscious, and emotional levels through the acquisition of individual autonomy and social experience. This involves mutual influence on the environment and, in turn, on other actors in their environment and social relations. Misbehaviour in the external environment is a clear indication that socio-economic development can have a negative impact on the enterprise, and it is difficult for it to interact with its environment. This disruption of socialisation sometimes takes the form of inappropriate, misconduct that has no social significance. Failure to correct such behaviour in a social context can lead to increased isolation of the enterprise and a subjective desire to turn to inappropriate versions of learned behaviour in critical situations. Butzbach et al. (2022) argued that the closer an enterprise is to the outside world, the more limited its subject matter, the weaker the socialisation mechanism, and the more one-sided the enterprise becomes. The absence of rights and norms and moral consciousness creates a favourable basis for behaviour that goes beyond a certain normative system and violates the norms of use, which leads to social deviations. The socio-economic environment regards such behaviour as unusual and deviant. Social deviance, like social norms, is diverse, and the diversity of deviance exceeds the diversity of norms: norms are unique, deviance is always individual. Social deviations are characterised by: the presence of common causes - objective and subjective obstacles to social development; the occurrence of one-sided deviations among similar groups of determinants under approximately the same conditions; recurrence and appearance of phenomena mentioned in units of time and space.

Conclusion

In summary, the following conclusions can be drawn. Social norms are social mechanisms for regulating behaviour and social requirements for the behaviour of a business entity that determine the nature and limits of acceptable behaviour. The role of social norms ensures the ordering of social relations to meet the needs of society as a whole or its dominant group. The relationship between normative behaviour and norms is not always direct and immediate, as much of normative behaviour is unconscious, habitual, behavioural, and enforced. Normative behaviour is the most common type of business behaviour, but not the only one. This is in contrast to non-normative behaviour, i.e., behaviour that does not conform to or violates norms. The main characteristics of social deviation are the differences between the requirements of the regulatory system and the needs of the business entity. Thus, from the point of view of objects, deviant behaviour refers to all spheres of socio-economic development depending on the subject, it concerns the behaviour of individual entrepreneurs, civil servants, groups of employees, and informal social groups; from the objective side, deviations are the result of actions and can be one-time or long-term; from the subjective side, deviation is characterised by differences in motives, goals, and the degree of foresight. It should be noted that, despite the importance of external social methods of analysis, their main level in the context of metamorphosis is aimed at internal subjective mechanisms of behavioural determinants.

It is important to note once again that the modelling process is time-consuming. It can be difficult to choose the best solution from many options. To find the best solution, you first need to identify the right model. There are many different decision-making models. According to different object detection methods, they are divided into single-objective models and multi-objective models. In addition, depending on the problem situation, there are trade-off models, optimisation models, and diagnostic models. In this article, the model is considered as a system of socio-economic development. Behavioural determinants can be divided into two groups. The first group includes rotation methods, basic criteria, thresholds, and intervals. Methods in this group reduce the number of criteria by making additional assumptions. The second group focused on limiting the options, but excluding those that were clearly bad. This can be done using the Pareto portfolio method, the guaranteed outcome method, and the breakeven method. There are many decision-making models in the scientific literature. It would take a lot of time to research and explain each one individually. The methods discussed are only a subset of all possible data processing methods. All of these described and unspecified methods are widely used in various spheres of life, from the economic organisation of business activities to the use of probabilistic data processing methods in various areas of monitoring. However, as noted in the article, each of the described methods has advantages and disadvantages, which, for example, led to the emergence of a new area of adaptive econometrics. In addition, probabilistic data processing methods are used in mass production to analyse the market for raw materials and goods, analyse the functions of information systems, check the logic and regularity of their functioning, and compress various software. It should be noted that probabilistic data processing methods can also be used during testing. The method defined in this environment determines, based on probability, which part of the data set should deviate from the standard, which significantly speeds up the testing time, but at the same time transmits a large amount

of data. Once calculated, some probability values are approximate and may not be accurate. However, as information technology advances, these calculations are becoming more accurate, significantly reducing audit costs and improving quality.

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