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Article: **The role of the Human Resources Coordinator in Big Four Companies: Introduction to the Government of Behavioral Psychology**

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The Role of the Human Resources Coordinator in Big Four Companies: Introduction to the Government of Behavioral Psychology

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Abstract

The HR coordinator is a new professional figure in the field of personal education and social and behavioral psychology. This paper analyzes the factors that explain the increased use of special reports in Big Four, wondering if they look like evaluation studies. In Big Four auditing firms characterized by strong institutional activism and social dialogue, the HR Coordinator, without performing any function of intermediation of projects or information, has had great success in not creating contrasts or obsessive quarrels by implementing programmed methodologies on social inference. It examines their training as well as their impact as well as the institutional use implicit in the performance audit. The picture of the staff employed in the company and its management over time give an evident measurement of the company's strategic and intellectual capacities. From an anthropological perspective, the audit could traditionally be considered as "Rituals of Verification", recognizing the procedure and the evaluation have social effects, in public management. It is a success of educational pedagogy and organizations settings methodologies. However, the performance established a regulatory dimension compared to the concept of verification.

Keywords: governance of behavioral psychology, educational psychology, social psychology, human resources, assessments of attributions and assessment of skills

Introduction on Psyche: Historical-Cultural Evolution

By psyche we mean the set of the individual's cerebral, emotional, affective and relational functions, which go beyond his body and material dimension. Conceptual abstraction that includes different behaviors within

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it, such as intellectual and relational cognitive faculties such as knowledge, but also irrational factors such as the soul and the unconscious (Abdullah & Tarí, [2017](#)).

In the ancient Greek poetry of Homer the psyche characterizes each individual and leaves the body coming out of the mouth, or from a great wound, at the moment of death. As a vital breath, that is, *anemos*, it was then almost automatic to translate it with soul into the later philosophical tradition. For Aristotle the psyche defined and theorized as the cause of life, that is, the shape of the body. Reformulated by Descartes as "*res cogitans*" (divine element lowered in man) vs body "*res extensa*", part of cosmic matter in general (Ershadi et al., [2019](#)).

From the nineteenth century on, with the birth of psychology, the concept loses its mythical and religious meanings to take on the technical one of brain function (de Nichilo, [2021](#)).

Various definitions and not univocal conceptions. If for the ancient Greeks it was the soul and the vital breath over time, the concept implies:

- a. psyche as a spiritual essence (religious sphere).
- b. psyche as a set of material and cognitive faculties (philosophy).
- c. psyche as a complex of non-bodily functions, as an object of study of psychology.

Heider ([1958](#)) analyzes the "common sense psychology" or "naive psychology": set of unspoken principles that are commonly used to represent the social environment and that guide actions. The psyche guides our behavior towards other people. In everyday life we form ideas about other individuals and social situations; we interpret the actions of other individuals and try to predict how they will behave in given circumstances.

In the model of the individual as a naive scientist: as a scientist, the individual, endowed with logical-relational skills, collects the data necessary for the knowledge of a certain object and reaches logical conclusions about the phenomena (Weick, [1979](#)).

Social psychology is a branch of psychology that studies the interaction between people: manifestations, causes, consequences and

psychological processes involved. Social psychology is the scientific investigation of how individuals' thoughts, feelings and behaviors are influenced by the objective, imagined or implicit presence of others (Allport, [1954](#)).

Social psychology involves:

- a. objective presence: physical presence of other people;
- b. imagined presence: imagining being in the presence of other people;
- c. implicit presence: human interaction allows the attribution of meaning to things through language.

Social psychology has as its basic processes: cognitive activity, emotions, communication, motivation and action. As a discipline, study the ways and forms with which experience, mental and practical activity are articulated with the social context (social dynamics, psychological processes and social contexts). The products of interaction are: attitudes, prejudices, social representation, social influence and identity (Harré & Secord, [1972](#)).

Epistemic theories indicate evaluation as a discipline with the aim of making judgments to guide training and teaching, with effects on the educational, economic and social system (Baldassarre and Tamborra, 2017).

The formative evaluation that is such in the measure in which it allows the student to overcome the obstacles encountered through the identification, the knowledge of the same: therefore an essential analytical and diagnostic evaluation (Georgiev & Ohtaki, [2019](#)).

Central to the evaluation process is the measurement of results. A fundamental distinction must be made between:

Measurement. The measurement indicates the detection of the various learning levels. It is the process of verification or measurement. It is the pure and simple collection activity, based on predefined criteria, and the recording of information concerning the behavior of the students. Detection of the progress and outcome of a performance, of a phenomenon, carried out with certain instruments and units of measurement, scales and scores. The attribution of a score has the

character of objectivity provided that the unit of measurement and the measuring instrument used in the cases to be examined are the same. The outcome of the measurement is a score (a number) (Khalili et al., [2019](#)).

Evaluation. The evaluation expresses the qualitative judgment with respect to a given measurement. In order to be able to evaluate, it is necessary to collect a series of information, make a series of measurements, through which to arrive at the formulation of the judgment. The evaluation process concerns the most complex and crucial moment of reading this information, which takes place at various levels (Lasrado, [2019](#)).

We have been studying formal organizations for at least a century, if not longer, and there is not much that we do not know about them. A recent phenomenon – the digital transformation of contemporary organizations – has also attracted much attention, and great many studies were done, with interesting results. But digitalization opened also wide doors to organizing outside, oftentimes in spite of, and against, formal organizations (Tenji & Foley, [2019](#)).

Indeed, there is no need for an a priori moral evaluation, although a posteriori one is always welcome. We simply need to know more about such informal organizing, which was always present, but now has become widespread thanks to globalization and digitalization. After all, it is connecting collective actions, or “doings” to one another, which is the main trait of organizing. Organizations are legal units; a “network” can exist, yet do nothing; in order to accomplish anything, good or bad, “doings” are necessary, and they have to be coordinated, connected, and stabilized – temporarily or for good. So, to use Bruno Latour's (2013) vocabulary, how are scripts written and dispatching performed, or in that of Annemarie Mol (2010), how is ordering (aligning) and coordination done, in informal organizing?

Literature Review

Educational psychology, born in the early twentieth century, is a branch of psychology that studies both the learning processes, which involve the individual and his development, and the teaching processes in schools, or educational institutions in which socially relevant knowledge, behaviors,

habits, values and norms are transmitted, through tools and methodologies of assessment, teaching and class training. This is the case of HR Coordinator in Big Four companies.

It deals with identifying those factors related to the learning environment that make learning, motivation, well-being of the individual or group engaged in the educational process more or less easy and which educational institutions must take into account in drafting the project educational.

In Big Four companies, all modern science of evaluation (or docimology) converges on one point: there is a very close relationship between quality of training and quality of evaluation since each process of verification of learning outcomes affects the training process in various ways. The task of the assessment is to provide qualitative and quantitative information on the collective and individual learning of the students and, simultaneously, on the effectiveness of the educational process.

Among the educational functions that are most affected by the transformations that have occurred in the school system, there is undoubtedly the evaluation one. In traditional education practice, the evaluation moment occurs at the end of a learning process, or a significant part of it. In Big Four HR Management Planning the verification function ends in the assessment of the profit and in the subsequent attribution of a vote or a judgment. In this way, the evaluation judgment affects only the students (Wilkinson, [1992](#)).

Social thinking coincides with the inner language and with the symbols we use. It is conscious or at least something we are or we may be aware of. By cognition we mean mostly cognitive mental processes. It is the mental activity through which perceptual information is processed, understood and stored and through which we plan and program what we do. It cannot be observed directly, but we infer it from expressions or actions (Vouzas & Psychogios, [2007](#)).

Cognitive assessments and emotional responses (Svensson & Wood, [2005](#)) are classified into:

- a. Primary assessments: importance and congruence.

- b. Secondary assessments: personal responsibility, other people's responsibility, possibility of personal intervention, management and adjustment and expectations.

In social psychology the control of impressions takes on importance. The latter is based on the following aspects:

- a. Configurational model (Asch, [1946](#)):
 - 1. Central traits: disproportionate influence in the configuration of final impressions.
 - 2. Peripheral traits: insignificant influence.
- b. Personal constructs (Kelly, [1955](#)): personal and idiosyncratic ways in which others are represented.
- c. Implicit personality theories (Schneider & Alderfer, [1973](#)).
- d. Primacy vs recency effect (Asch, [1946](#)): disproportionate influence of the order in which information is received.
- e. Physical aspect: as a primacy effect.

By social psychology scheme is meant:

- a. Cognitive structure that represents the knowledge of a type of stimulus, including its attributes and their relationships.
- b. A limited and coherent set of interconnected knowledge that allows us to understand a person, a place and a situation.

In social psychology it is possible to make categories, these imply together of specimens, not identical, but in common with the same family area (Rosch, [1978](#)). The following are the prototypes and stereotypes of the discipline:

- a. Prototypes: out of focus set of related attributes, rather than a closed list of essential attributes. They are the cognitive representation of the typical / ideal characteristics that define a category.
- b. Stereotypes: imagines evaluative of a social group and its members widely shared. It is ethnocentrism: evaluation preference for all aspects of one's group compared to the outgroup.

The accentuation principle (Tajfel, [1979](#)) indicates analogies between instances belonging to the same category, differences between instances

belonging to different categories and differences between different categories accentuated in conditions of uncertainty or relevance.

By optimal distinction (Brewer, [1991](#)) it indicates the “check and balance” between homogeneity differences, between distinction and inclusion plus perception of the costs of errors and indecisions.

By social coding Human Resources Specialist mean the process of representing external stimuli in the minds (Bargh, [1984](#)):

- a. Pre-attention analysis: automatic, unconscious environment scan;
- b. Focused attention: identification and conscious categorization of stimuli once identified;
- c. Compression: attribution of meaning to stimuli;
- d. Inferential processing: linking the stimulus to other knowledge to make complex inferences possible.

Social coding depends on attention, which in turn is influenced by:

- a. Saliency: property that distinguishes a stimulus from others and allows it to attract attention (e.g. unusual people, whose behaviors do not correspond to expectations or important).
- b. Accessibility: ease in recalling categories or schemes that we already have in mind as they are more used or consistent.

The memory model in which nodes or ideas are connected by cognitive bonds along which cognitive activation can propagate or the repetition of bonds determines their strength (Anderson, [1991](#)). So we have:

- a. Long-term memory: vast storehouse of information that can be recalled.
- b. Short-term (or business) memory: a much more restricted set of information immediately present to the consciousness and on which the attention focuses at a specific time.

The contents of people's memories have;

- a. a physical aspect: testimony;
- b. personality traits: social desirability and competence;
- c. behavior: inferences about the end.

So we remember others on the basis of: information about the person, organized by person and organized by group.

The research questions in this paper are:

RQ₁: Where are we now after the evaluation of Big Four HR Assessment Center (Macro Level)?

“Soft” TQM is attracting the increasing attention of scholars and practitioners interested in TQM and the organizational and managerial determinants of business excellence (Lasrado, [2019](#)). Even though it is generally believed that the “hard” and the “soft” side of TQM should go hand in hand, previous research has primarily focused on peculiar “soft” factors, overlooking their systemic nature. Most of the scholarly efforts have been targeted to investigate the role of singular “soft” factors in facilitating or hindering the implementation of “hard” TQM interventions (Abdullah & Tarí, [2017](#)).

RQ₂: Where should we go if we understand the HR performance review (Meso Level)?

On the one hand, it intends to push forward what we currently know about “soft” issues in the TQM discourse, paving the way for a systematic conceptualization of factors that determine business excellence. Proposing a synoptic view of the macro, meso and micro-layers of “soft” TQM, it emphasizes HR Management Planning (HRMP) as a managerial bridge to mold the softness of TQM interventions and embed them in hard TQM initiatives (Vouzas & Psychogios, [2007](#)).

RQ₃: How can we get there to defend our interest (Micro Level)?

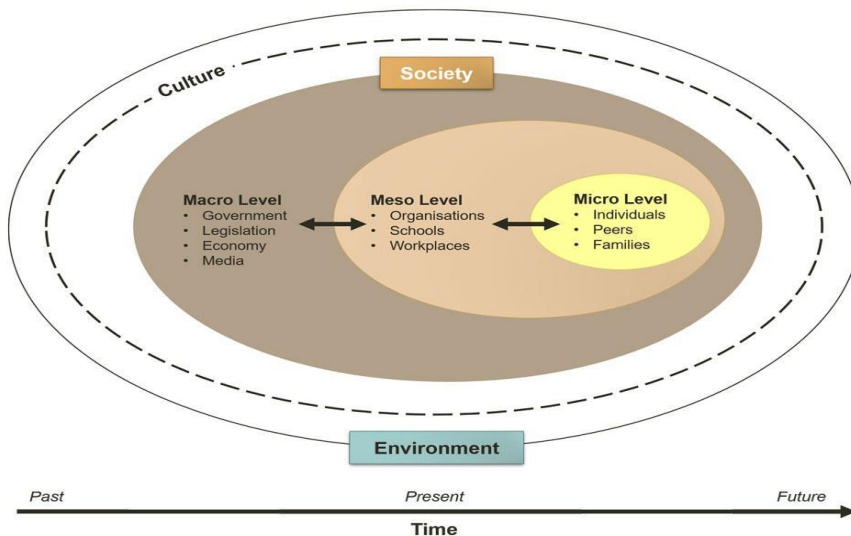
The soft side of TQM has been usually considered to be a “contingent” variable in the analysis of “hard” based interventions aimed at enhancing organizational performances and increasing customer satisfaction (Imeri et al. 2014). Lack of awareness of the interplay between the “soft” and “hard” facets of TQM generates ambiguity in the acknowledgment of their effects on organizational performance.

We contend that the three (macro, meso and micro) layers of soft TQM are strictly interrelated, being concomitantly involved in

organizational interventions that are intended to the achievement of business excellence (Sohal et al., [2002](#)).

Figure 1

Macro-Meso-Micro Level Framework



(Source: Our Elaboration)

Methodology

Educational evaluation is an element of the teaching process that participates in composing circularity and systematicity together with planning and didactic action in the strict sense. Contributes to regulating the learning process in order to achieve expectations.

In Big Four companies the feedback that the evaluation offers not only focuses on technical elements, but also impacts the overall processes of personal, cultural and social growth, learning, development and maturation of people and institutions. In this way, the assessment takes on pedagogical significance since the objective of promoting the subjects involved and improving the system as a whole is set.

Social inference is the way we process social information to form impressions of people and make judgments about them. Social inference emerges:

- a. in the bottom-up process: from single specific data, such as cognitive exaggeration of the frequency with which two stimuli or events occur or perception of an existing occurrence. In verbal associations there are two bases for illusory correlation (Chapman et al., [1967](#)): associative meaning and shared differentiation.
- b. in the top-down process: from constructs or psychological theories, adequate rather than optimal processes: heuristic of representativeness (similarity), heuristic of availability (speed) and anchoring and accommodation (initial models).

In social psychology the causes of behavior are studied by different currents:

- a. Naive psychologists: internal attribution (dispositional), external attribution (situational); common scientists: covariation model or random attribution (Kelley, [1967](#)); consistency, distinctive value and model consensus by Weiner et al. ([1979](#)).
- b. Self-perception theory (Bem, [1972](#)): attribution of our behavior; we increase the knowledge of ourselves. It concerns emotions and emotional lability; internal vs external attribution styles; couple relationships and attribution.
- c. Corresponding inference theory (attribution of behavior to basic provisions); concerns the fundamental attribution error (Jones & Harris, [1967](#)) systematic attribution tendency; actor-observer effect (Jones & Nisbett, [1987](#)); false consent effect and systematic tendencies.

Systematic tendencies in attribution cause:

- a. A fundamental error of attribution: general systematic attribution tendency, which leads people to excessively consider behavior as the product of stable basic personality characteristics. Less marked in collectivist cultures.
- b. Essentialism: a pervasive tendency to believe that behavior reflects underlying and unchanging characteristics, often innate, of the

people or groups to which they belong. Risks of negative stereotypes about the outgroup with essential and unchanging qualities of the personality of its members.

- c. Actor-observer effect: tendency to attribute one's behavior to external causes and the behavior of others to internal causes. There are causes that tend to judge others when they are at the center of attention, independent of the context and greater knowledge of their behavior as influenced by situational factors.
- d. Fake effect: tendency to consider one's own behavior more widespread than it actually is. The causes are the search for people similar to us, the salience of our opinions and the consequent neglect of alternative opinions and motivation to base alternative opinions and actions on the perceived consensus to support them and build a world with stability.

Systematic tendencies in attribution generate:

- a. Systemic tendencies for the benefit of oneself: attributional distortions that protect or improve self-esteem or the concept of oneself: self-growth and self-protection.
- b. Self-harming strategies: attribution to external factors publicly expressed in advance about their own failure or poor performance in an imminent event (with double advantage) People use this systematic tendency when they expect to fail.
- c. Belief in the right way: belief that the world is a fair and predictable place where positive things happen to "good people" and negative things to "bad people".
- d. Illusion of control: belief that we have more control over our world than is true. This model of attribution makes the world appear an uncontrollable and safe place in which we independently create our destiny (self-accusation).

The evaluation process is dictated by an expected situation and an observed situation. The two situations are associated with meanings and values deriving from the represents. The evaluation made on particular aspects of an educational / training process and distinct from evaluation research in general. The educational evaluation uses methods, techniques and tools typical of evaluation research. Evaluation for empowerment: the

focus is on acquiring awareness of one's own potential and limits that stakeholders can develop in conducting the evaluation action. The approach emphasizes that the objects of the evaluation are in constant evolution and therefore also the evaluation cannot be a static action but must take on a continuous and permanent character. The results of the evaluation can thus be used to promote the improvement and self-determination skills of all stakeholders, through forms of systematic self-reflection on their work.

Results: A Winning Example

The HR coordinator is a new professional figure in the field of personal education and social and behavioral psychology. In big four auditing firms characterized by strong institutional activism and social dialogue, the HR coordinator, without performing any function of intermediation of projects or information, has had great success in not creating contrasts or obsessive quarrels by implementing programmed methodologies on social inference. The picture of the staff employed in the company and its management over time give an evident measurement of the company's strategic and intellectual capacities (Czarniawska, [2018](#)).

At the beginning of the educational action, when it is necessary to collect information on the needs of the subjects involved, on the difficulties and possibilities posed by the context. During the project to define the organization to define the organization and the specific intervention strategy. In the end to acquire elements necessary to grasp the effectiveness and to guide future work.

Evaluation is configured as an act that recognizes a value, a meaning to the training process. Will and ability to plan and program. The presence of a verification and evaluation project consistent and homogeneous with the design choices. The secure possession of observation techniques of data recording and processing that the principle of collegiality, that is of relational circularity and of the exchange of ideas that should be established among the protagonists of the training process (de Nichilo, [2021](#)).

The audit plan of one of these auditing firms is followed by the KPMG headquarters in Milan.

Table 1

Human Resources Organizer Audit Plan 2018 - 2019 KPMG Milan Office

Attribution class	Middle age	Weight on the Total	Average annual inputs (Call)	Squeeze-Out (Put)	T Value	P Value
Senior Manager	34 years	25%	-	1	-2,75	0,955
Manager	30 years	15%	-	2	-1,98	0,561
Senior	26 years	25%	-	3	3,75	0,01
Assistant	22 years	35%	12	-	-2,22	0,441
Stage	20 years	-	5	-	-3,25	0,399

Table 1 shows how the analysis by attributions is sustainable in the chosen company dimension and taking into account managerial strategies. In this case, the analysis by attributions from a social framework of the workforce employed in the company. Social psychology analysis is a true tool for monitoring complex organizations (Czarniawska, [2013](#)). The pedagogy of education lies precisely in the enterprise of keeping the same framework stable over time without jeopardizing opportunities for external development.

The recursive circularity is part of a story that is the didactic action. It is a continuous process that sees the diagnostic, training and summative processes in a recursive circularity (Poizzer, [2019](#)).

How to evaluate seniors?

It is necessary to distinguish between:

- a. teaching evaluation;
- b. teacher evaluation.

There are two questions of merit:

- a. legitimacy, purposes and uses of the evaluation of courses as a tool for evaluating performance or educational success.
- b. Node relating to the involvement of teachers themselves in their assessment.

In the evaluation of teaching and teachers, the importance of evaluation is considered as a key element for the construction of more effective and fair educational systems with the achievement of a higher level of results by students.

An example is the OECD (Organization for Economic Co-operation and Development) which in relation to this has proposed the program "Review on Evaluation and Assessment Framework for Improving School Outcomes", which evaluates educational systems as integrated units within which there are elements that can be traced to distinct but intertwined planes, three of which we find:

- a. Student Assessment: assessment of student learning outcomes.
- b. Teacher Appraisal: evaluation of teaching performance.
- c. School Evaluation: evaluation of educational institutions.
- d. System Evaluation: overall evaluation of the education system.

The government approach (Laici, [2021](#)) in these contexts can be:

- a. managerial: according to this approach, it is important to aim at a professionalization of teachers towards the improvement of didactic and organizational practices: the need to establish professional standards and to design a career progression device.
- b. psycho-social: this approach introduce to educational leadership. According to the Tamborra et al. ([2019](#)), it is important that the evaluation is considered not so much in terms of measuring performances related to determining professional standards or remuneration. Teaching evaluation should not be seen as a form of control, but as a form of supervision that generates reflexivity for teachers and the community. Teaching assessment no longer concerns only the teacher but it is above all what students do to indicate their level of learning: passing assessment devices based on standardized tests and performance indicators (Baldassarre, [2006](#)).

Conclusion and Limitations

School evaluation has many purposes: it is assessed to verify the achievement of students' learning goals, the quality of education, the

professionalism of teachers. Evaluation is also important for the teacher to make decisions, both in the design phase, both when working in the classroom and when documenting his / her progress. For didactic action there is the need to evaluate and interpret all the cognitive elements available to decide which conduct to choose to activate the subsequent training action (Benevene et al., [2020](#)).

How do we explain the social world? With the following social explanations:

- a. Intergroup attribution (Hewstone, [1989](#)):
 1. Ultimate attribution error: tendency to attribute the negative behaviors of an outgroup and the positive behaviors of an intergroup to internal factors and to attribute the positive behaviors of an outgroup and the negative behaviors of an ingroup to external factors.
 2. Intergroup attributions intended as a process of assigning the cause of one's own behavior or that of others to belonging to a group. Intergroup attributions are ethnocentric: our judgments are unbalanced in favor of the group to which we belong. Influenced by ideology: set of related systematic beliefs that explanation has as its primary function.
- b. Social Representations (Moscovici, [1979](#)): construction and transmission of culturally determined knowledge. Collectively elaborated explanations about unfamiliar and complex phenomena, such as to make them familiar and easy to understand. Common sense model: consensuality and sharing; disclosed through informal communication, becoming simplified, distorted and ritualized and supplanting alternative explanations.
- c. Conspiracy theories: explanation of widespread, complex and worrying events in terms of premeditated actions by small groups of highly organized conspirators.

The development of the European Union has provided fertile ground for research on social representations.

The possible relationship between social representations and systems of attitude is undoubtedly of interest.

Starting from an attitude-centered perspective, an important theme is the insertion and rooting of specific attitudes in large structures of representation which, in turn, find their foundation in social groups.

This type of attitude perspective reflects a broad top-down approach to social behavior, so much so that it assumes the role of a marker of European social psychology.

Finally, rumors are unverified information spread among individuals who try to understand uncertain and confused events. Examples are less detailed and complex elements and magnified characteristics. Rumors are more likely to develop during a crisis situation, when people are uncertain, anxious and under stress.

When we circulate a rumor, we help reduce the uncertainty and stress we experience and build social integration.

What is the secret of KPMG's Human Resources Organizer Audit Plan? Compliance with the model implies no transition from audit to consultancy, no unplanned exit. Does the class of seniors have the whole society on their shoulders? No, HR Coordinator.

An evaluation process is fair that listens to all voices and points of view, that is operated for learning and that is not just learning. Fairness is connected to the concept of balance, therefore to the need to consider the variety of cases.

The democratic potential is the educational evaluation that takes on the role of social regulator whose results must be able to be communicated both inside and outside the organization. The need to go outside certifies the social nature and democratic potential of the evaluation moment.

Within the system of educational and social policies, the evaluation process is the tool with which to monitor the adherence of the declared project to the executive project and then to the completed project. The results of this process are useful for regulating the change process (Tamborra, [2019](#)). Pursuing a logic of development and improvement, evaluation is configured as a qualitative-quantitative research process in the social sphere that requires forms of control in order to evaluate its

effectiveness and transferability, monitor performance improvements and guide change (Shirky, [2008](#)).

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