P-ISSN : 2579-969X ; E-ISSN : 2622-7940

SYSTEMATIC REVIEW OF THEORY OF REASONED ACTION IN ACCOUNTING AND ETHICAL RESEARCH

Rizki Asih Gustari[1], Sambas Ade Kesuma[2], Iskandar Muda Damanik[3], Firman Syarif[4]
[1234]Faculty of Economics and Business, University of North Sumatera
Email: rizkiasihgustari@gmail.com

Abstract

This study aims to systematically examine the application of the Theory of Reasoned Action (TRA) in the context of accounting and ethical business behavior between 2020 and 2025. The TRA explains that individual behavior is driven by intentions formed from attitudes and subjective norms. In accounting, this theory is relevant for understanding professional ethical behavior, corporate social responsibility, and sustainability reporting. This study systematically reviews, collects, analyzes, and synthesizes research that employs the Theory of Reasoned Action (TRA) in the context of accounting and ethical business behavior. The review uses both automatic and manual search methods to gather relevant studies published between 2020 and 2025. After applying inclusion and exclusion criteria, 31 key relevant studies were identified. The results show that the TRA consistently explains the relationship between attitudes, subjective norms, and ethical behavioral intentions across various contexts — from green consumption, social ethics, and tourist behavior to retail management. In the accounting context, these findings can be applied to explain the ethical decisions of auditors, accountants, and financial managers when facing moral dilemmas. The study also finds that the influence of social norms and moral beliefs has become stronger in digital and post-pandemic environments.

Keywords: ***Theory Of Reasoned Action, Accounting, Ethical Behavior, Behavioral Intention, Business Ethics***

1. INTRODUCTION

The Theory of Reasoned Action (TRA) is a behavioral theory widely used to explain the relationship between attitudes, social norms, and an individual's intention toward a particular action. Fishbein and Ajzen (1975) state that *"the intention to act is the best predictor of actual behavior, formed by two main factors: attitude toward the behavior and subjective norms derived from social pressure."* In the field of accounting, this understanding serves as a foundation for research on ethical behavior and professional responsibility.

In modern accounting practice, many decisions are not only technical but also moral in nature. For instance, auditors often face ethical dilemmas when choosing between client interests and adherence to reporting standards. TRA can explain how beliefs, organizational norms, and social pressures shape auditors' intentions in making ethical decisions (Ajzen, 2011).

Between 2020 and 2025, research adopting TRA has grown rapidly across management, marketing, and consumer behavior fields. Parveen and Chaudhary (2025) assert that *"attitudes and subjective norms play a significant mediating role between electronic word of mouth (e-WOM) and green purchase intention,"* demonstrating TRA's strength in explaining environmentally value-based behavior. In a social context, Okolo et al., (2024) found that *"social messages through media such as Facebook and Twitter can change students' attitudes toward campus prostitution,"* confirming the importance of social norms in shaping behavioral intentions.

Another study by Effendi (2020) in the field of consumption ethics revealed that *"ethics act as a moderating variable that strengthens the relationship between attitude and subjective norms toward the intention to purchase organic products,"* indicating a close relationship between morality and economic decision-making. Meanwhile, Lim and Chang (2024) integrated TRA with the Stimulus-Organism-Response (SOR) model to explain tourist behavior during the pandemic era, where *"emotional and cognitive factors influence revisit intentions."*

Lastly, Dzogbenuku et al., (2024) confirmed that in the retail context, *"employee attitudes act as a mediator between store environment and brand image,"* showing that employees' ethical and emotional behavior can influence consumer decisions.

These studies demonstrate the relevance of TRA in explaining ethical behavioral intentions across various contexts. When linked to accounting, the theory provides new insights into how accountants, auditors, and business practitioners make decisions based on beliefs and social norms.

The objectives of this study are to:

1. Conduct a systematic review of TRA applications during 2020–2025.
2. Identify the relationship patterns between attitude, subjective norm, and ethical behavioral intention.
3. Connect cross-disciplinary findings with implications for accounting and corporate social responsibility.

2. LITERATUR REVIEW

According to Fishbein and Ajzen (2010), the Theory of Reasoned Action (TRA) explains that individuals act rationally based on available information, and every action begins with an intention. This intention is formed by two main constructs:

- Attitude toward the behavior, which refers to the individual's positive or negative evaluation of a particular action.
- Subjective norm, which refers to the individual's perception of social expectations from important people around them.

TRA has been widely used to predict ethical behavior, including green purchasing, legal compliance, and professional conduct. In the accounting context, TRA is relevant because it helps explain value-based decisions such as adherence to ethical standards, sustainability reporting, and professional integrity.

The reviewed studies applied TRA within different frameworks but shared a common foundation: individual behavior is determined not only by personal interest but also by social pressure and moral values. Parveen and Chaudhary (2025) assert that *"credibility and trust in e-WOM information enhance the adoption of green behavior through the formation of positive attitudes and strong social norms."* Meanwhile, Effendi (2020) found that *"ethics strengthen the*

influence of attitude on purchase intention, but do not significantly affect subjective norms," emphasizing the importance of personal moral aspects.

3. METHOD

Research Design and SLR Framework

This study employs a Systematic Literature Review (SLR) approach. SLR is a methodological framework aimed at systematically identifying, evaluating, and synthesizing all relevant research on a particular topic through clear, transparent, and replicable procedures.

In the socio-economic context, an SLR generally involves three main stages:

1. Planning – determining the research focus, research questions (RQs), and search strategy;
2. Conducting – performing literature searches, article selection, and data extraction;
3. Reporting – presenting the analysis results in the form of tables, graphs, and synthesized narratives.

In this study, these stages were applied to review the implementation of the Theory of Reasoned Action (TRA) in the context of accounting and ethical business behavior during the period 2020–2025.

Research Questions

To guide the SLR process, this study establishes three main research questions:

- RQ1: How has the Theory of Reasoned Action been applied in studies related to ethical behavior and business decision-making during 2020–2025?
- RQ2: Which factors (attitude, subjective norm, or ethics) are the most dominant in influencing behavioral intention based on TRA?
- RQ3: How are these findings relevant to the field of accounting, particularly in the context of professional ethics and sustainability reporting?

Literature Search Strategy

The article search was conducted using the Scopus database, as it is considered the most comprehensive and reputable source. Additionally, to verify the completeness of the sources, supplementary searches were performed using Google Scholar with the following keyword combination: *Theory of Reasoned Action*

The initial search produced 3,654 relevant articles. After filtering based on publication year, subject area, language, and open-access availability, only 31 articles met the inclusion criteria.

Table 1. Inclusion and Exclusion Criteria

Criteria	Inclusion	Exclusion
Publication year	2020–2025	Before 2020
Language	English	Other languages
Access	Reputable journals (Scopus/Indexed)	Proceedings or grey literature
Research focus	Studies applying TRA in the context of ethical behavior, accounting, or sustainability	Studies not using TRA as a theoretical framework
Type of study	Quantitative or mixed-method (SEM, PLS, regression)	Conceptual or purely qualitative studies without empirical data

Each article was then evaluated based on relevance, methodology, and its connection to the Theory of Reasoned Action.

Article Selection Procedure

The article selection process followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol. The steps were as follows:

1. Identification: A total of 3,654 articles were obtained from Scopus.
2. Screening: 2,412 articles were eliminated because they were published before 2020.
3. Eligibility: 31 articles were fully reviewed; 2,381 articles were excluded for not meeting the filters related to subject area, keywords, language, and open-access criteria.
4. Inclusion**:** Finally, 5 articles were selected for in-depth analysis.

4.RESULTS AND DISCUSSION

Descriptive Analysis of Publications

Publication Trends by Year

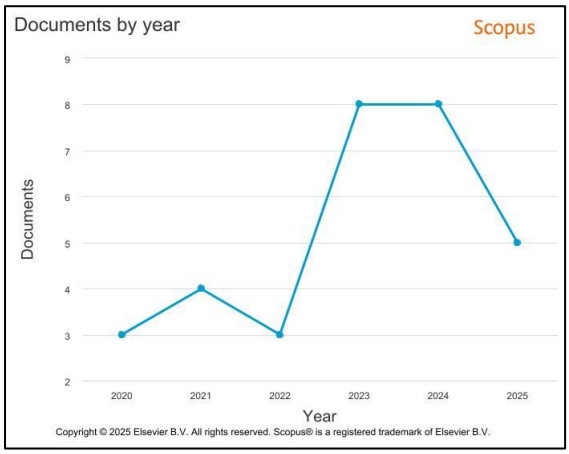


Figure 1: Scopus Analyze – Year

Figure 1 illustrates the increasing trend in the number of publications utilizing the Theory of Reasoned Action (TRA) between 2020 and 2025. In 2020, research using TRA was still limited — represented by Effendi (2020), who highlighted the role of ethics in consumer behavior in North Sumatra. However, following the COVID-19 pandemic, there was a significant rise in publications during 2023–2024, coinciding with a growing research focus on ethical behavior, digital transformation, and sustainability in business.

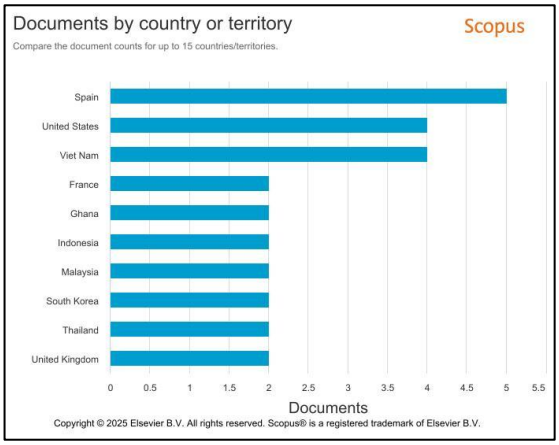
This trend aligns with the observations of Lim and Chang (2024), who stated that *"social changes caused by the pandemic have shifted consumer and tourist behavioral motivations, making behavioral theories such as TRA increasingly relevant for understanding behavioral intentions in the post-pandemic era."*

A similar tendency is observed in the context of e-WOM and green behavior. Parveen and Chaudhary (2025) found that digital communication through social media *"serves as a primary stimulus in forming behavioral intentions mediated by attitudes and social norms."* Thus, the increase in research after 2021 can be associated with the growing application of TRA in explaining ethically driven behaviors within digital and technology-based contexts.

Publication Distribution by Country

Figure 2: Scopus Analyze – Country

Figure 2 illustrates the distribution of publications related to the Theory of Reasoned Action (TRA) by country or region indexed in Scopus during the 2020–2025 period. It can be observed that Spain occupies the top position



with the highest number of publications, followed by the United States and Vietnam. These countries are known for their strong research traditions in management, consumer behavior, and information technology, all of which conceptually align with the application of TRA in explaining the relationships among attitude, subjective norms, and behavioral intention.

Meanwhile, a group of countries including France, Ghana, Indonesia, Malaysia, South Korea, Thailand, and the United Kingdom shows relatively balanced contributions, each producing between two and three publications. The inclusion of Indonesia in this list is noteworthy, as it reflects growing national research interest in applying classical behavioral theories within the contexts of business ethics, green consumer behavior, and value-based accounting. The study by Effendi (2020) exemplifies this trend, using TRA to analyze the relationship between ethics, attitude, and purchase intention for organic products in Indonesia.

The distribution of countries in scientific publications reflects not only academic strength but also the direction of research development in each region. In this context, the dominance of European and Asian countries indicates a shift in TRA research focus—from a purely psychological theory toward broader social and economic applications, such as sustainable marketing, ethical tourism, and organizational behavior.

Moreover, the increasing contributions from Southeast Asia and Africa (e.g., Vietnam, Indonesia, and Ghana) demonstrate how Western behavioral theories like TRA are being

adapted to more collectivist cultural contexts. This adaptation enriches the global understanding of how social norms, ethical values, and environmental pressures shape individual behavior across diverse cultural settings.

Thus, the observed pattern of publication distribution not only reflects the level of cross-national research activity but also affirms that the Theory of Reasoned Action has evolved into an inclusive, cross-cultural, and globally relevant theoretical framework for modern research.

Distribution by Subject Area

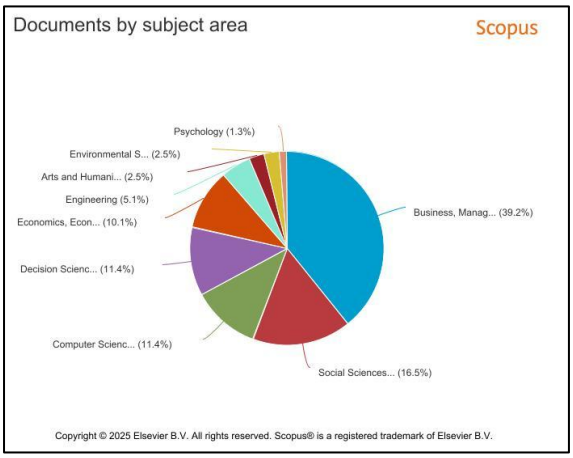


Figure 3: Scopus Analyze – Subject

The figure shows that the field of Business, Management, and Accounting (39.2%) dominates publications utilizing the Theory of Reasoned Action (TRA) during the 2020–2025 period, followed by Social Sciences (16.5%), Computer Science (11.4%), Decision Sciences (11.4%), and Economics (10.1%). The accounting domain primarily appears in the context of ethical behavior, sustainability reporting, and morally based decision-making.

As noted by Dzogbenuku et al., (2024), *"employees' positive attitudes toward customers and the ethical values of the organization create a stronger perception of brand image,"* a finding highly relevant to professional behavior in accounting and service industries. Thus, it can be concluded that the application of TRA has shifted from consumer-oriented studies to organizational and professional contexts, making it an effective framework for explaining ethical behavior in the workplace, including within the accounting profession.

DISCUSSION

Attitude as a Primary Predictor of Ethical Behavioral Intention

Studies confirm that a positive attitude toward ethical or environmentally friendly behavior is the main determinant in shaping behavioral intentions. Parveen and Chaudhary (2025) stated that *"a positive attitude toward green purchasing behavior serves as a key mediator between e-WOM influence and purchase intention,"* confirming the central role of attitude in the TRA model. Similarly, Effendi (2020) reinforced this finding, asserting that *"the stronger consumers' ethical attitudes toward organic products, the higher their intention to purchase,"* and further emphasized that *"ethics strengthen the relationship between attitude and intention but are not significant toward subjective norms."* This indicates that moral factors influence personal dimensions more strongly than social ones.

In the accounting context, these findings suggest that a professional's attitude toward integrity and transparency may enhance their intention to act ethically, even in the absence of external pressures.

Subjective Norms and Social Influence on Ethical Decision-Making

Okolo et al., (2024) made a significant contribution to understanding subjective norms, finding that *"social messages promoted through media such as Facebook and WhatsApp can change students' attitudes and behaviors toward campus prostitution."* This demonstrates that social pressure can play a positive role in shaping moral behavior, especially within societies that emphasize collectivist values.

In accounting, organizational norms, workplace culture, and professional regulations can serve similar functions by shaping auditors' intentions to comply with ethical codes. Likewise, Dzogbenuku et al., (2024) found that *"employee attitudes mediate the relationship between the retail environment and brand image,"* indicating the presence of social influence in professional interactions. These results reinforce the TRA principle that behavioral intention is influenced not only by personal attitude but also by social norms and organizational expectations.

Integrating TRA with Other Models in Modern Contexts

Lim and Chang (2024) developed a conceptual framework combining TRA with the Stimulus–Organism–Response (S–O–R) model to explain tourist behavior during the COVID-19 pandemic. They emphasized that *"stimulus perceptions (such as destination safety and public communication) shape emotional responses (organism), which in turn influence revisit intention."* This integrative approach enriches TRA by adding affective and contextual dimensions, demonstrating the theory's flexibility in understanding complex human behavior.

In the accounting discipline, such integrative models can be employed to explain the relationship between external pressures (e.g., regulation, public scrutiny, or media attention) and the ethical responses of accountants or financial managers. This integration highlights how TRA can evolve into a dynamic framework capable of explaining modern ethical decision-making within professional and digital environments.

Results and Theoretical Implications

The Theory of Reasoned Action (TRA) remains a strong and relevant theoretical framework. In the accounting context, this theory helps explain that professional ethical behavior is influenced not only by technical competence, but also by attitudes, moral values, and organizational social norms.

Parveen and Chaudhary (2025) demonstrated the crucial role of attitude; Okolo et al., (2024) emphasized the influence of social norms; Effendi (2020) identified ethics as a moderating factor; while Lim and Chang (2024) and Dzogbenuku et al., (2024) expanded TRA's framework into emotional and organizational contexts.

These findings indicate that TRA is not only relevant for predicting individual intentions in consumer contexts but is also highly effective for explaining ethical decision-making within the accounting profession and sustainable business practices.

IMPLICATIONS

Theoretical Implications

The results of this Systematic Literature Review (SLR) indicate that the Theory of Reasoned Action (TRA) continues to serve as one of the most consistent conceptual frameworks for explaining ethical behavior and individual moral decision-making. This finding aligns with the foundational assertion of Ajzen and Fishbein (1975) that behavioral intention is shaped by attitude and subjective norms, which together influence actual behavior.

The main theoretical contributions identified from this review are as follows:

1. Strengthening the Role of Attitude in Shaping Ethical Intentions
   Attitude toward green behavior functions as a strong mediating variable between e-WOM and green purchase intention. A positive attitude, formed through favorable beliefs, generates the intention to act ethically. In the accounting context, this concept helps explain how positive perceptions of professional integrity can enhance an auditor's intention to report findings honestly.
2. Expanding TRA through Moral and Social Variables
   Effendi (2020) introduced ethics as a moderating variable in the relationship between attitude, subjective norms, and behavioral intention. The results showed that *"ethics strengthen the relationship between attitude and intention to purchase organic products but have no significant effect on subjective norms."* This suggests the need to extend TRA to include moral and personal value dimensions in professional contexts such as accounting, where ethical considerations are integral to decision-making.
3. Integrating TRA with Other Behavioral Models
   Lim and Chang (2024) and Dzogbenuku et al., (2024) integrated TRA with the Stimulus–Organism–Response (S–O–R) model and theories of employee attitude mediation. These integrations demonstrate TRA's flexibility in understanding complex human behavior, encompassing cognitive, emotional, and social aspects.

Such integrations are also applicable in accounting and financial management, where professionals must navigate external pressures (e.g., regulations, stakeholder expectations) alongside internal ethical motivations.

In summary, from a theoretical standpoint, the findings of this SLR broaden the understanding that the Theory of Reasoned Action can serve as a foundational model for developing ethical behavior frameworks in

accounting. Professional attitude, organizational norms, and ethical values emerge as the key constructs for predicting the intentions and behaviors of accountants and financial professionals.

Practical Implications in the Accounting Context

From a practical perspective, the application of the Theory of Reasoned Action (TRA) can help to understand and enhance ethical behavior within accounting and financial work environments. Based on findings from five key studies, there are three major practical implications:

1. Enhancing Ethical Compliance and Professional Integrity
   Okolo et al., (2024) demonstrated that social campaigns can reshape attitudes and behaviors through positive social pressure. In accounting, this can be implemented by developing an ethical climate within organizations. For example, through ethics code training, professional mentoring, and consistent communication of organizational values. Such efforts can foster moral awareness and strengthen ethical commitment among accounting professionals.
2. Promoting Sustainability Reporting and Social Responsibility
   Parveen and Chaudhary (2025) and Effendi (2020) showed that green behavioral intentions are influenced by positive attitudes toward sustainability. This principle can be applied in sustainability accounting practices, where a positive attitude toward corporate social responsibility (CSR) influences decisions related to non-financial reporting. Therefore, TRA provides a useful framework for understanding how attitudes toward ethical and environmental values affect accounting decisions in sustainable business contexts.
3. Developing an Organizational Culture to Support Ethical Behavior
   Dzogbenuku et al. (2024) emphasized the importance of employee attitudes in shaping corporate image. In accounting, this finding emphasizes the need to foster an organizational culture grounded in honesty, transparency, and accountability, as internal social norms significantly influence employees' ethical intentions. Building such a culture ensures that ethical conduct becomes a collective organizational value rather than merely an individual choice.

Thus, the application of TRA in accounting is not only theoretical but also practical — it can be used to understand accountants' behavior, strengthen professional ethics, and enhance sustainability reporting practices.

Contributions to Accounting and Business Ethics

This study makes significant contributions to the literature on behavioral accounting and business ethics, including the following:

- Demonstrating the direct link between professional attitude and ethical behavioral intention
  In the context of financial reporting and auditing, accountants' intentions to act ethically are often influenced by their beliefs in organizational moral values and professional norms. The TRA serves as an effective behavioral prediction model to understand variations in accountants' ethical decision-making across different moral situations.
- Providing a conceptual basis for developing ethical accountant behavior models. The synthesis results indicate the need to expand TRA by incorporating constructs such as moral obligation and perceived ethical climate to better reflect the complexity of ethical decision-making in accounting practice. This integration opens opportunities for further research exploring the interplay between individual moral cognition and organizational ethical structures.
- Linking TRA with sustainability and social responsibility agendas
  Studies by Effendi (2020) and Parveen and Chaudhary (2025) revealed that ethical values and attitudes toward sustainability play a key role in shaping behavioral intentions. This finding opens avenues for future accounting research examining the relationship between sustainability attitudes, ESG (Environmental, Social, and Governance) reporting, and ethical organizational decision-making.

5.CONCLUSION

This study concludes that the Theory of Reasoned Action (TRA) remains relevant and

effective in explaining ethical behavior and moral decision-making at both the individual and organizational levels. The reviewed studies indicate that:

- Attitude has a dominant influence on behavioral intention (Parveen & Chaudhary, 2025; Effendi, 2020).
- Subjective norms and social pressure significantly affect ethical decision-making (Okolo et al., 2024); Dzogbenuku et al., (2024).
- Integration of TRA with other behavioral models broadens the understanding of complex human behavior (Lim and Chang (2024).

In the accounting context, these findings emphasize the importance of combining behavioral approaches with ethical values in professional practice. TRA serves as a solid theoretical foundation for understanding how accountants make ethical decisions, comply with standards, and contribute to organizational sustainability.

Thus, this Systematic Literature Review (SLR) not only reinforces the position of TRA within the business ethics literature but also opens pathways for developing ethics- and value-based behavioral models in accounting—providing a conceptual basis for future research in behavioral accounting and professional ethics.

LIMITATIONS

This study acknowledges several limitations that should be considered:

1. Limited number of articles, which makes the synthesis results exploratory and not yet fully representative of all global accounting contexts.
2. The temporal focus (2020–2025) excludes some classical studies on the Theory of Reasoned Action (TRA) and accounting that may provide valuable historical perspectives.
3. No quantitative meta-analysis was conducted due to the high heterogeneity of research methods across the reviewed studies.

Nevertheless, these findings still provide significant theoretical and practical contributions to the development of research on ethical behavior in accounting.

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