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THE ROLE OF ATTRIBUTION THEORY IN EXPLAINING MANAGERIAL AND ACCOUNTING DECISION-MAKING

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Abstrak

Penelitian ini bertujuan untuk menganalisis peran teori atribusi dalam menjelaskan pengambilan keputusan manajerial dan akuntansi melalui pendekatan Systematic Literature Review (SLR). Teori atribusi menjelaskan bahwa individu menafsirkan suatu peristiwa dengan mengaitkannya pada penyebab internal, seperti kemampuan atau niat, maupun penyebab eksternal, seperti tekanan situasional atau faktor lingkungan. Dengan menggunakan pedoman PRISMA, penelitian ini mengkaji 21 artikel terindeks Scopus yang diterbitkan pada periode 2020–2025, terbatas pada bidang Bisnis, Manajemen, dan Akuntansi, serta ditulis dalam bahasa Inggris. Hasil penelitian menunjukkan bahwa teori atribusi banyak digunakan untuk menjelaskan bagaimana manajer mengevaluasi hasil kinerja, bagaimana pemangku kepentingan menafsirkan pengungkapan perusahaan, serta bagaimana konsumen menilai tindakan organisasi. Ketika keputusan organisasi dipersepsikan berasal dari motivasi internal dan dilakukan secara tulus, keputusan tersebut cenderung menghasilkan dampak positif seperti meningkatnya kepercayaan, kepuasan, dan reputasi. Sebaliknya, keputusan yang dianggap dipengaruhi secara eksternal atau manipulatif cenderung menimbulkan skeptisisme dan penilaian negatif. Studi ini berkontribusi pada literatur dengan mensintesis bukti empiris terbaru tentang penerapan teori atribusi dalam konteks manajerial dan akuntansi, sehingga memperjelas perannya dalam membentuk hasil pengambilan keputusan evaluatif dan perilaku. Dalam penerapannya, temuan ini memberikan wawasan bagi manajer, akuntan, dan organisasi untuk meningkatkan evaluasi kinerja, strategi komunikasi, dan praktik pengungkapan dengan mempertimbangkan bagaimana proses atribusi memengaruhi persepsi pemangku kepentingan.

Kata Kunci: *Teori Atribusi; Pengambilan Keputusan Manajerial; Pengambilan Keputusan Akuntansi; Atribusi Internal dan Eksternal; Perilaku Organisasi*

Abstract

This study aims to analyze the role of attribution theory in explaining managerial and accounting decision-making through a Systematic Literature Review (SLR) approach attribution theory proposes that individuals interpret events by assigning them to internal causes, such as ability or intention, or to external causes, such as situational pressure or environmental factors. Using PRISMA guidelines, this study reviewed 21 Scopus-indexed articles published between 2020 and 2025, limited to the Business, Management, and Accounting fields and written in English. The findings show that attribution theory is widely applied to explain how managers evaluate performance outcomes, how stakeholders interpret corporate disclosures, and how consumers assess organizational actions. When organizational decisions are perceived as internally motivated and sincere, they lead to positive outcomes such as increased trust, satisfaction, and reputation. Conversely, decisions perceived as externally driven or manipulative tend to generate skepticism and negative evaluations. This study contributes to the literature by synthesizing recent empirical evidence on the application of attribution theory in managerial and accounting contexts, thereby clarifying its role in shaping evaluative and behavioral decision-making outcomes. Practically, the findings provide insights for managers, accountants, and organizations to improve performance evaluation, communication strategies, and disclosure practices by considering how attribution processes influence stakeholder perceptions.

Keywords: *Attribution Theory; Managerial Decision-Making; Accounting Decision- Making; Internal and External Attribution; Organizational Behavior;*

1. INTRODUCTION

Attribution theory, developed by Heider (1958) and Weiner (1985), explains how individuals interpret the causes of events and how these interpretations influence their

attitudes, judgments, and behaviors. In business and organizational contexts, this theory is widely used to understand how stakeholders evaluate managerial and accounting decisions based on perceived causes, whether they stem from internal factors such as intention and responsibility or from external factors such as environmental pressure and situational constraints. Although managerial and accounting decision-making is often assumed to rely primarily on data, numerical analysis, and rational evaluation, prior research indicates that subjective interpretations of causal factors also play a crucial role in shaping decisions and judgments.

Recent empirical studies have demonstrated the growing importance of attribution theory in explaining decision-making processes in managerial and accounting settings. For instance, Brosnan et al. (2023) found that investors evaluate firms more positively when non-GAAP earnings are attributed to internal and informative managerial motives rather than external or manipulative intentions. Similarly, Andrus et al. (2023) showed that ESG transparency perceived as driven by internal sincerity enhances public trust, whereas transparency perceived as externally motivated tends to reduce corporate reputation. Furthermore, Thomas et al. (2024) and Kauppi et al. (2024) revealed that attribution type significantly influences behavioral decisions and the quality of organizational evaluations. These findings highlight the urgency of understanding how attribution processes shape evaluative and behavioral outcomes in managerial and accounting contexts.

Despite the increasing application of attribution theory in recent studies, existing research remains fragmented across different domains and lacks a comprehensive synthesis, particularly within the fields of management and accounting. This gap indicates a lack of consolidated knowledge regarding how attribution theory has been systematically applied to explain decision-making processes and outcomes in these contexts. Therefore, this study addresses this gap by conducting a Systematic Literature Review (SLR) to provide an integrated overview of recent research.

Accordingly, this study aims to systematically analyze how attribution theory has been applied to explain managerial and accounting decision-making. The novelty of this study lies in its synthesis of recent Scopus-indexed literature published between 2020 and 2025, offering an updated and structured understanding of attribution-based decision-making research. The findings are expected to contribute theoretically by clarifying the role of attribution theory in managerial and accounting decision-making and practically by providing insights for managers, accountants, and organizations to improve performance evaluation, communication strategies, and disclosure practices.

2. THEORETICAL FRAMEWORK

Attribution theory was first introduced by Fritz Heider (1958) as part of social psychology, proposing that individuals naturally seek to understand and explain the causes behind events or behaviors in their environment. Heider argued that people act as "naïve psychologists," trying to attribute outcomes either to internal causes (such as ability, effort, or intention) or external causes (such as luck, task difficulty, or situational factors). This cognitive process of establishing cause and effect allows individuals to interpret and predict the behavior of others as well as their own actions. Building upon Heider's foundation, Weiner (1985) expanded attribution theory by identifying three key dimensions of causal perception: locus of causality (internal vs. external), stability (whether the cause is consistent over time), and controllability (whether the cause can be controlled). These dimensions influence emotional and behavioral responses. For instance, attributing success to internal and controllable factors (like effort) generates pride and motivation, while attributing failure to external and uncontrollable factors (like luck) reduces personal responsibility.

In the context of managerial and accounting decision-making, attribution theory provides a framework for understanding how individuals and organizations interpret outcomes and assign responsibility. Managers often attribute success to internal factors such as competence and leadership, and failure to external factors like market instability. These attributional patterns influence future decisions, accountability, and ethical judgments. Similarly,

stakeholders such as investors or customers evaluate organizations based on whether they perceive their actions to stem from genuine responsibility (internal attribution) or from external pressure and impression management (external attribution). This study adopts *attribution type* as the independent variable, which reflects whether the cause of an event is perceived to come from within the actor (internal) or from outside circumstances (external). Meanwhile, the dependent variable is *decision-making outcomes*, which represents the resulting evaluations, attitudes, or behaviors formed based on how individuals interpret these causes.

According to Amat-Lefort and Barnes (2024), internal and external attribution significantly influence consumer decisions following service failure. When customers perceive that the company is responsible for a problem (*internal attribution*), their satisfaction and repurchase intention decline. However, when they attribute the issue to external factors, such as technical or environmental constraints, their evaluations tend to be more forgiving. This illustrates that *attribution type* directly affects decision outcomes in the form of satisfaction and behavioral responses. Similarly, Andrus et al. (2023) found that attribution plays an important role in how investors interpret corporate transparency. When companies disclose ESG information transparently and stakeholders perceive it as motivated by internal sincerity and accountability, investor confidence increases. Conversely, when transparency is perceived as externally driven or manipulative, trust and reputation decline. This finding confirms that internal attribution leads to positive decision outcomes, while external attribution leads to negative judgments toward the organization.

In digital communication contexts, Nguyen et al. (2025) demonstrated that audience perception of influencer authenticity also depends on attribution type. When followers believe that influencer endorsements are driven by internal motives such as honesty and genuine passion, they show greater trust and engagement. On the other hand, when the behavior is seen as externally motivated (for example, purely commercial or sponsored), trust diminishes significantly. Thus, *attribution type* influences decision outcomes by shaping perceptions of authenticity and credibility.

The influence of attribution on responsibility and moral judgment is also evident in research by Guan et al. (2025), who examined supplier failure in a supply chain context. When customers attribute supply issues to internal company negligence, their trust and purchase intention drop. However, when failure is perceived as caused by uncontrollable external factors, such as transportation delays or natural disruptions, customers' responses are more tolerant. This supports the idea that internal attributions are associated with negative evaluations, while external attributions can reduce blame and improve decision outcomes. In addition, Tomazelli et al. (2024) explored how social proximity influences attribution in service recovery. They found that customers who feel socially close to employees tend to make *external attributions* (blaming circumstances rather than individuals), leading to less negative evaluations of the company. Conversely, customers with low social closeness are more likely to engage in *internal attributions*—blaming the employee personally—which results in lower satisfaction and greater complaints. This confirms that attribution processes shape moral evaluations and behavioral decisions within organizational interactions.

Overall, these studies show that attribution type plays a major role in determining decision- making outcomes. Internal attribution, when perceived positively, can increase trust, reputation, and satisfaction. However, when perceived negatively for example as incompetence, it can be detrimental to decision-making outcomes. On the other hand, external attribution can protect organizations from serious accusations but can also reduce perceptions of accountability. Based on previous theoretical explanations and empirical findings, it is clear that attribution type plays a crucial role in shaping the evaluations and decisions of individuals and stakeholders in managerial and accounting contexts. Internal and external attributions determine how people view the responsibility, intent, and credibility behind an organization's actions, which ultimately influences their behavioral and evaluative outcomes. Therefore, in this study, attribution type is conceptualized as an independent variable, representing how causes are perceived (internal or external), while decision outcomes serve as dependent variables, reflecting the results of these perceptions in the

form of trust, satisfaction, reputation, and behavioral intentions. The relationship between these two variables forms the basis of the conceptual model developed in this study.

Based on the theoretical exposition and empirical findings above, it can be seen that attribution theory provides a consistent framework for explaining how individuals form judgments and decisions in various organizational contexts. From managerial and accounting decision-making to consumer evaluation and digital communication, the attribution process is the main mechanism that links organizational actions to the cognitive, emotional, and behavioral responses of stakeholders.

In summary, previous studies show a relatively similar pattern, namely that internal and external attributions produce different consequences for decision-making outcomes. Internal attributions tend to increase responsibility and evaluation intensity, which can have positive or negative effects depending on how the action is perceived. Meanwhile, external attribution generally reduces the level of blame placed on actors, resulting in a more tolerant response, although it has the potential to lower perceptions of accountability.

Overall, the line of reasoning in this theoretical framework moves from the basic concepts of attribution theory, the development of its dimensions, to its application in managerial, accounting, and stakeholder behavior contexts. This synthesis confirms that the type of attribution acts as the main link between an organizational event or action and the resulting decision-making outcomes.

3. METHODOLOGY

This study used a Systematic Literature Review (SLR) approach and followed the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method. Data collection was carried out using the Scopus database, as Scopus is one of the leading academic indexing platforms for peer-reviewed publications. The search was conducted using article titles, abstracts, and keywords to improve the accuracy of the results. The PRISMA approach was used to ensure that the article selection process was transparent, structured, and replicable. The use of PRISMA in SLR is recommended to improve reporting clarity and reduce bias in the review process, as emphasized by (Page et al. 2021) and (Sarkis-Onofre et al. 2021)

The keywords used in the search included :
"Attribution Theory" and "Decision-Making" or "Managerial Decision-Making" or "Accounting" or "Organizational Behavior"
To improve the relevance and credibility of the data, several filtering criteria were applied:
Subject area: Business, Management, and Accounting
Document type: Journal articles and conference papers
Access type: Open access
Language: English
Indexing source: Scopus

These criteria were applied to ensure that the selected publications were reliable, academically valid, and aligned with the focus of this study.

After applying the filters, the initial search yielded 21 articles. These articles were then screened to assess their relevance based on their titles, abstracts, research focus, and clarity of theoretical and methodological contributions. The study selection process was conducted using the PRISMA flow diagram, which consists of the following stages: identification, screening, eligibility, and inclusion. This structured selection process was in accordance with the procedure described by (López-Sánchez et al. 2023), who also applied PRISMA to systematically screen academic literature in a focused research domain. Articles that did not explicitly discuss attribution theory in the context of business, management, or accounting decision -making were excluded. The availability of full texts was also considered. After screening and eligibility checks, 21 articles were selected for final analysis. These articles were then analyzed to identify research themes, theoretical applications, and findings related to how attribution type (internal vs. external) influences decision-making outcomes in an organizational context. In line with previous SLR recommendations, this study also categorized the selected articles based on year of publication, research focus, and methodological approach to provide a clearer picture of the development and application of attribution theory in business and accounting research.

To strengthen the search strategy, the keyword selection was designed to balance sensitivity and specificity. The main keyword "Attribution Theory" was combined with several related terms such as "Decision-

Making," "Managerial Decision-Making," "Accounting," and "Organizational Behavior" using Boolean operators (AND, OR). This strategy allowed the study to capture a broad range of relevant publications while maintaining focus on managerial and accounting contexts. Searching across titles, abstracts, and keywords further enhanced the likelihood of identifying studies that explicitly applied attribution theory in decision-making research.

Regarding data synthesis, this study employed a qualitative thematic synthesis approach. After the final articles were selected, each study was carefully reviewed to identify key information, including research objectives, theoretical application of attribution theory, research context, methodology, and main findings. The extracted information was then grouped into common themes to identify patterns in how attribution theory has been used to explain decision-making outcomes. This thematic synthesis enabled the integration of findings across different contexts, rather than merely summarizing individual studies, and facilitated a more comprehensive understanding of the role of attribution type (internal versus external) in organizational decision-making.

To ensure transparency and replicability, the entire review process followed the PRISMA guidelines in a structured manner. Each stage of article selection—identification, screening, eligibility, and inclusion—was documented using a PRISMA flow diagram. Clear inclusion and exclusion criteria were applied consistently throughout the process, and only studies that explicitly addressed attribution theory within business, management, or accounting contexts were included. By clearly reporting the search strategy, selection criteria, and synthesis process, this study enhances methodological transparency and reduces potential bias, thereby increasing the credibility of the review findings.

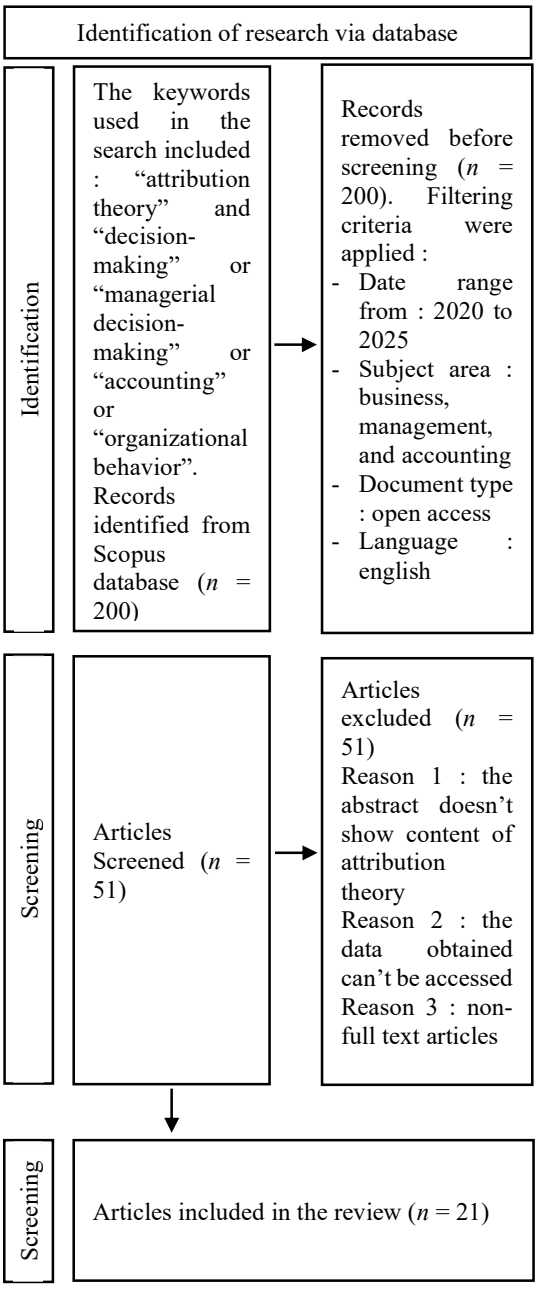


Figure 3.
Identification of research via database

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approach to provide a clearer picture of the development and application of attribution theory in business and accounting research.

4. RESULT

4.1 Descriptive Findings of the Selected Studies

Based on the analysis of the 21 selected articles, several research patterns and thematic tendencies were identified regarding the use of attribution theory in managerial and accounting decision-making.

Table 4.1.
The fields in the data extraction form along with descriptive notes.

Data Extraction Elements	
Year	The year the article was published
Author	The researcher responsible for the publication
Title	The article titles collected throughout the search process.
Variables	The variables explored in the article, representing concepts that relate to the research question.
Theory/Model	The theory adopted in the reviewed articles that aligns with Attribution Theory.
Methodology	Identify the type of research method employed in the publication, for example quantitative, qualitative, or mixed method.
Result	Summarize the key findings reported in the selected studies.
Journal Name	The academic journal that published the article.
Journal Index	The database in which the journal is indexed (e.g., Scopus, Web of Science).
Remarks	Observational notes on the publication, including evaluation of its methodological strengths and weaknesses.
URL	The direct URL to the article for reference

4.1.1 Publication Source Overview

All 21 articles are related to attribution theory. All 21 articles were published in 18 different journal. Journal of Business Research 2 articles, Psychology & Marketing 2 articles, Journal of Supply Chain Management 2 articles. The following journals provided 1 article each : Journal of Management & Organization, Problems and Perspectives in Management, An International Interdisciplinary Journal, Organization & Environment, Cogent Business & Management, Journal of Service Research, Service Business, Corporate Reputation Review, Journal of Services Marketing, Journal of Management Studies, Management Decision, The International Journal of Management Education, Accounting & Finance, Journal of Operations Management and Sport Marketing Quarterly.

Table 4.1.1
List of The Journals That Contributed To One Or More Studies

Journal Title	No. of Article
Journal of Business Research	2
Journal of Management & Organization	1
Problems and Perspectives in Management	1
An International Interdisciplinary Journal	1
Organization & Environment	1
Cogent Business & Management	1
Journal of Service Research	1
Service Business	1
Corporate Reputation Review	1
Journal of Services Marketing	1
Journal of Management Studies	1
Management Decision	1
The International Journal of Management Education	1
Journal of Supply Chain Management	2
Psychology & Marketing	2
Accounting & Finance	1
Journal of Operations Management	1
Sport Marketing Quarterly	1

4.1.2 Chronological View

The table highlights how research publications are spread from 2020 to 2025. Out of 21 articles, all were published within this time frame. There was 1 study each in 2020, 2021,

and 2022, followed by an increase to 6 studies in 2023, 5 in 2024, and 7 in 2025. This shows that research on attribution theory has grown significantly over recent years.

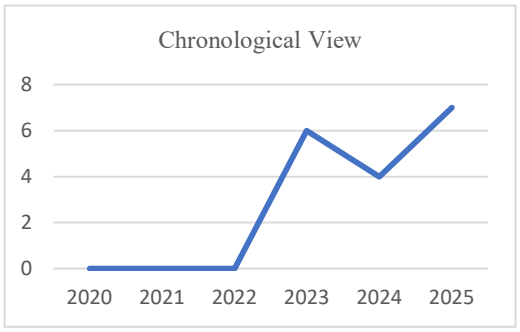


Figure 4.1.2
Distribution of publication (2020-2025)

4.1.3 Research Methodologies

The table provides an overview of the research methods used in the selected articles. Overall, 17 studies applied quantitative approaches, typically through surveys, experiments, or secondary data analysis. Two studies were conceptual in nature, focusing on theoretical discussion and scale or model development without direct data collection. In addition, two studies adopted mixed-method designs, combining quantitative and qualitative techniques, such as integrating focus group discussions with experimental testing.

This distribution indicates that quantitative methods are the dominant approach in research related to attribution theory within business, management, and accounting contexts. The reliance on quantitative methods reflects the emphasis on measuring causal relationships and testing theoretical assumptions. Meanwhile, the presence of conceptual studies shows that the theory itself is still evolving and being refined. The use of mixed methods suggests that some researchers recognize the need to understand both the numerical outcomes and the contextual meaning behind attribution-related behaviors.

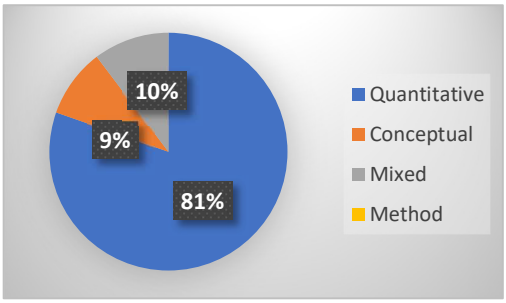


Figure 4.1.3.
Distribution of research methodologies.

4.2 Findings Related To The Research Questions

Based on the review of the 21 selected articles, attribution theory has been widely applied to explain how individuals interpret the causes of events and how these interpretations influence decision-making in managerial and accounting contexts. In managerial settings, the theory is used to understand how supervisors evaluate employee performance. When outcomes are perceived as resulting from internal factors such as effort, ability, or responsibility, managers tend to provide more positive evaluations and are more likely to grant rewards. In contrast, when outcomes are attributed to external factors such as situational pressure or uncontrollable conditions, managers are more lenient and avoid placing blame on the individual.

Meanwhile, in accounting contexts, attribution theory helps explain how stakeholders, including investors and auditors, interpret corporate reporting practices. When CSR disclosures or financial reports are perceived as internally motivated and sincere, stakeholders generally show higher trust and confidence in the company. However, if these actions are perceived as being driven by external pressures, such as compliance or image management, responses tend to become more skeptical and less supportive.

The application of attribution theory offers several practical benefits. For managers, understanding attribution processes helps ensure fairer and more accurate performance evaluations, reducing bias and improving employee motivation. For companies, clearly communicating the reasons or intentions behind their reporting and actions can help build trust. When stakeholders understand that a company's decisions come from internal motivation (such as responsibility or ethical commitment), they are more likely to respond positively.. For accountants and financial professionals, awareness of attribution effects supports more transparent disclosure strategies and helps anticipate how users of financial information may interpret organizational actions. Overall, these findings show that attribution-based reasoning influences not only individual judgment but also broader strategic outcomes within managerial and accounting decision-

making environments. Based on the results of Systematic Literature Review of 21 selected articles, the findings of this study indicate that attribution theory plays a consistent and significant role in explaining the decision-making process in managerial and accounting contexts. The findings directly address the objectives of this study, which is to analyze how attribution theory is used to explain evaluation, assessment, and behavioral responses to organizational decisions.

In line with the attribution theory proposed by Heider (1958) and developed by Weiner (1985), the review results show that individuals tend to attribute an organizational outcome or action to internal or external causes, and these attributions influence attitudes and decisions. The reviewed studies show that internal attributions, such as intention, effort, and responsibility, are often associated with stronger and more intense evaluations, both in the form of rewards and sanctions. Conversely, external attributions, such as environmental pressures or uncontrollable conditions, tend to result in more tolerant assessments and reduced error rates.

In a managerial context, findings show that managers use the attribution process in evaluating employee performance and organizational results. When performance is perceived as the result of internal factors, managers are more likely to give positive assessments and rewards.These findings reinforce the assumption of attribution theory that locus of causality and controllability play an important role in managerial decision-making. This shows that managerial decision-making is not only based on objective data, but also on subjective interpretations of the causes of a particular outcome.

Meanwhile, in the context of accounting and corporate reporting, the review results show that stakeholders' perceptions of the motivation behind information disclosure are greatly influenced by the type of attribution formed. When reporting practices, such as ESG disclosure or non-GAAP earnings, are perceived as actions driven by internal motivation and sincerity, the level of trust, reputation, and legitimacy of the organization tends to increase. These findings are consistent with the locus of causality dimension in attribution theory and support the research objective of explaining how attribution theory is used to understand stakeholder responses to accounting decisions.

Overall, these results and discussions show that attribution theory functions as a conceptual mechanism that links organizational actions to decision-making outcomes, both at the individual and organizational levels. By linking empirical findings with the attribution theory framework, this study confirms that the type of attribution (internal versus external) is a key factor in shaping judgments, attitudes, and behaviors in managerial and accounting decision-making. Thus, the study's objective of providing a systematic understanding of the application of attribution theory in this context has been achieved.

5. IMPLICATIONS, CONCLUSIONS, AND LIMITATIONS

Attribution theory plays an important role in understanding how individuals interpret the causes behind events and how these interpretations shape decision-making in managerial and accounting contexts. This study shows that attribution theory is widely used to explain how managers evaluate employee performance, how stakeholders respond to corporate reporting, and how consumers assess corporate actions. By reviewing the literature published between 2020 and 2025, this study provides insights into how the attribution process influences evaluation, trust, and behavioral outcomes within organizations. The main contribution of this study lies in providing a systematic review of recent research showing how types of attribution (internal versus external) influence evaluation, trust, satisfaction, and behavioral intentions in various organizational and consumer contexts. Most studies were conducted in organizational and consumer contexts in various regions, indicating that the influence of attribution is not limited to a single cultural or business environment. However, the scope of this review is limited to articles indexed in Scopus and written in English, particularly in the field of business, which means that relevant studies outside this scope may not be covered. In addition, this review does not cover basic studies published before 2020, which may still have theoretical significance. Future research is recommended to expand the scope by including other academic databases, previous basic studies, and broader disciplines. Such an

expansion would allow for a more comprehensive understanding of the development and application of attribution theory in managerial and accounting decision-making.

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