

## The Use of Attribution Theory in Accounting Research: A Literature Review

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DOI: [10.46821/equity.v5i2.627](https://doi.org/10.46821/equity.v5i2.627)

### ABSTRACTS

This research aims to determine the development of accounting and management research that uses attribution theory as its theoretical basis, which was observed from 2015-2022. Bibliometric reviews are used to map the use of attribution theory in accounting research to find out how many citations from journals have been found. Based on search results on the Scopus and Sinta2 Ministry of Education and Culture websites, 9 Scopus-indexed articles and 11 Sinta2-accredited articles related to attribution theory were obtained. The results show that relatively little use of attribution theory is made as a basis for research in the field of accounting. Accounting research published in journals indexed by Sinta2 relatively uses attribution theory to explain auditing, taxation, and management accounting phenomena. However, relatively few were found to explicitly express the use of attribution theory to explain phenomena in accounting research in Scopus-indexed journals.

**Keywords:** Attribution Theory, Accounting, Auditing, Tax

### ABSTRAK

*Penelitian ini bertujuan untuk mengetahui perkembangan riset akuntansi dan manajemen yang menggunakan teori atribusi sebagai landasan teoritisnya yang diamati dari tahun 2015-2022. Review bibliometric digunakan untuk memetakan penggunaan teori atribusi dalam penelitian bidang akuntansi untuk mengetahui berapa banyak jumlah sitasi dari jurnal yang sudah ditemukan. Berdasarkan hasil pencarian pada website Scopus dan Sinta 2 Kemdikbud, diperoleh 9 artikel terindeks Scopus dan 11 artikel terakreditasi Sinta 2 yang berkaitan dengan teori atribusi. Hasil menunjukkan bahwa relatif sedikit penggunaan teori atribusi dijadikan landasan dalam penelitian bidang akuntansi. Riset akuntansi yang dipublikasi pada jurnal terindeks sinta 2 relatif lebih banyak menggunakan teori atribusi untuk menjelaskan fenomena pada audit, perpajakan, maupun akuntansi manajemen. Meskipun demikian, ditemukan relative sedikit yang mengungkapkan secara eksplisit penggunaan teori atribusi untuk menjelaskan fenomena dalam riset akuntansi di jurnal terindeks scopus.*

**Kata Kunci:** Teori Atribusi, Akuntansi, Auditing, Pajak

### How to Cite:

Azmi, Z., and Nikmah, K. (2025). The Use of Attribution Theory in Accounting Research: A Literature Review. *Equity: Jurnal Akuntansi*, 5(2), 108-122.  
<https://doi.org/10.46821/equity.v5i2.627>.

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## INTRODUCTION

Johnson & Johnson (2013) explained that the adaptability of attribution theory is seen in social, cognitive, personality, and educational psychology. This theory also explains consumer behavior, marketing, and business. However, Zelen et al. (1991) showed that attribution theory does not stand alone but is interrelated to describe cognitive processes. This theory is related to a person's behavior. Human behavior can be interpreted as actions or movements that are seen through human vision and assessed (Saleh, 2018). As complex creatures, humans do not appear by themselves but can be influenced by several factors. Kelley (1967) argues that people often associate human behavior with internal and external factors. In this case, the things that cause human behavior are explained in attribution theory. Attribution theory can be used as a theoretical basis in accounting, finance, taxation, and auditing related to psychological bases (see Kluegel et al., 2018; Lin-Hi & Blumberg, 2018). For example, in auditing research, attribution theory is used as the basis for fraud research to determine what underlies someone committing fraud. It motivates researchers to photograph the development of the use of attribution theory as a theoretical basis for research in the field of accounting with the help of bibliometric reviews.

Referring to a qualitative approach using a literature review conducted by (Ardiansyahroni et al., 2023; Johnson & Johnson, 2013), this study tries to see the use of this attribution theory in the accounting-related field in the 2015-2022 period. Schmitt (2015) tries to explain how people attribute causes of events or behaviors and to analyze the impact of attributions on future behavior. This study also discusses attribution bias and shows how attribution theory has spread beyond psychology to marketing. Martinko and Mackey (2019) explain how to apply attribution theory to studies that utilize various study designs, research contexts, and focus topics that add to the understanding of how the attribution process predicts and explains individual behavior. In this study, article sources are categorized into two groups. First, articles from Scopus-indexed journals, and second, articles from Sinta 2 accredited journals that will be further processed. The study aims to map the application of attribution theory and calculate the number of citations of journal articles found by answering the following questions: (1) How many articles are found related to attribution theory as a basis for research? (2) How is the use of attribution theory in various fields, especially accounting? Therefore, this study is expected to contribute to future research and provide comprehensive information to researchers and practitioners.

## RESEARCH METHODS

This article is a research using bibliometric analysis techniques. The bibliometric method is a statistical technique for measuring literature that combines qualitative research methodology (Setyaningsih et al., 2018). Bibliometrics is used to determine what

subjects are studied in research using attribution theory as a basis. The primary data in this study comes from Scopus-indexed journals with articles selected in 2015-2022. Meanwhile, data from Sinta 2-accredited journals are used for comparison only. Data searches in journals are limited to the keywords "Attribution Theory," and document types are limited to articles. Subject areas are limited to technology, business, management, marketing, and accounting.

Based on these criteria, the search involved the Publish or Perish application, Google Scholar, Scopus, and the Biblioshiny application. Through a search based on the keywords "Attribution Theory," Attribution Theory, and "Accounting" in Scopus-indexed journals, there are 89 articles that use attribution theory as a basis. However, after selection according to the criteria above, only nine relevant articles exist. In Sinta 2 accredited journals, there are 11 relevant articles using attribution theory as a basis for research. Furthermore, the number of filtered articles is further analyzed to conclude.

### **Use of Attribution in Research**

Attribution theory is a theory in psychology. However, many other fields use this theory as a basis for research. Attribution theory explains that humans will always have high motivation in determining the causes of their behavior and actions and their relationships with various people in their environment. This theory also states that if an individual observes the behavior of other individuals, they will determine whether the behavior arises externally or internally. Attribution theory can also be used as a basis for accounting, finance, taxation, and auditing research. For example, applying attribution theory is relevant in explaining the variables that influence taxpayer compliance. Taxpayer compliance is closely related to taxpayers' attitudes toward assessing their taxes. External and internal factors of the individual determine this assessment. In addition, attribution theory is also relevant to research on fraud, namely, examining the factors that underlie a person committing fraud. In management accounting, attribution theory can explain turnover intention factors by mediating organizational commitment (Tereza et al., 2023). Meanwhile, in finance, attribution theory can be used to examine the underlying factors that influence an investor's decision-making.

## **RESULTS AND DISCUSSION**

### **History of Attribution Theory**

Frits Heider's 1958 book, *Psychology of Interpersonal Relations*, introduced the idea of attribution theory. Heider defined the "native theory of action" in the book, which refers to the theoretical framework that people use to interpret, rationalize, and predict the behavior of others. Interactional concepts—such as intentions, goals, beliefs, and willingness to try—play a central role in this theoretical framework. Fritz Heider first developed attribution theory while researching the behavioral, memory, and psychoanalytic theories that dominated the academic psychology community. However, these theories were rarely applied to the study of human behavior. Instead, Heider

emphasized the importance of attribution research through his theory of attribution, arguing that attributions shape people's thoughts, emotions, and behaviors.

Heider argued that assessing these attitudes involves three steps: first, monitoring behavior; second, determining whether the behavior was intentional; and third, categorizing the behavior as being driven by internal or external factors. Fritz Heider put forward the causes that encourage people to behave in specific ways, namely: (1) Situational causes (people are influenced by their environment), (2) Personal influence (wanting to influence something personally), (3) Having the ability (being able to do something), (4) Making an effort, (5) Having a desire, (6) Having feelings, (7) A sense of belonging, (8) Obligation, and (9) Being permitted.

### Development of Attribution Theory

The attribution theory, first proposed by Fritz Heider in 1958, was further developed by several experts. Jones and Davis (1965) put forward the theory of correspondent inference. According to the correspondent inference theory, we often use knowledge about other people's behavior and how it affects us to conclude the relationship between that behavior and personality traits or characteristics. Furthermore, Kelley (1967) created the Kelley covariance model, a pivotal addition to the attribution theories. This model is an attribution theory that plays a crucial role in how individuals understand and conclude causality in their actions and those of others. It is related to self-awareness and social. According to the principle of covariation, an outcome may have more than one source of cause, in the sense that certain behaviors are related to underlying causes that appear simultaneously. This principle may be helpful if people have many opportunities to observe their behavior. An outcome can have an internal cause, an external stimulus, a mixture of these variables, or another person as the cause. Then, Weiner (1972) created a theoretical framework that still significantly impacts social psychology. Weiner's attribution theory emphasizes achievement over other factors. According to Weiner, task difficulty, ability, effort, and luck influence significant attributions. Locus of Control, Stability, and Controllability are three causal dimensions Weiner divides in attribution.

Based on the search on the Scopus website, Sinta Kemdikbud, using the Biblioshiny application, 9 Scopus-indexed articles and 11 Sinta 2-accredited articles were obtained, which used attribution theory as a basis. After the data from the Scopus-indexed articles were analyzed using the Bibiloshiny application, the following research results were obtained.

### Articles Published in Scopus-Indexed Journals

Table 1. Publication Year of Scopus-Indexed Articles

Years	Articles	Percentages
2015	3	33%
2016	1	11%

Years	Articles	Percentages
2017	2	22%
2018	1	11%
2019	0	0%
2020	1	11%
2021	1	11%
2022	1	11%

Source: data processed (2023)

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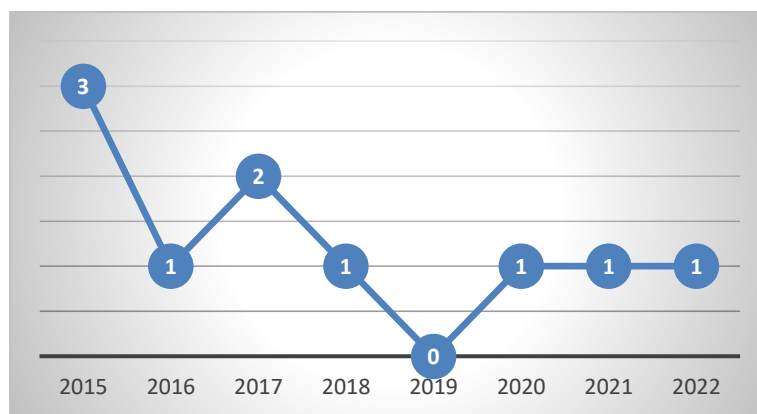


Figure 1. Number of published articles related to attribution theory

After obtaining the number of publication data using attribution theory, the data is then processed using Microsoft Excel to map the publishers of the existing articles.

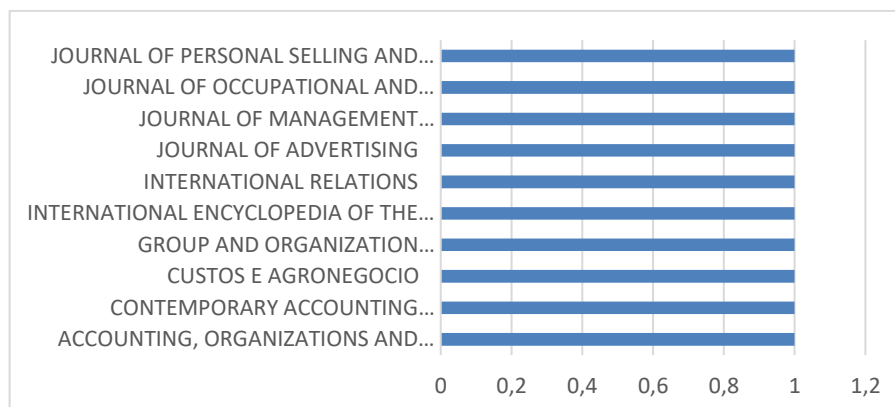


Figure 2. Scopus-Indexed Journals That Publish Articles Related to Attribution Theory

Based on Figure 2 above, 10 journals are the authors' destinations to publish their research results. It can be seen that each journal publishes articles that use attribution theory; there

is only 1 article. This also shows that the use of attribution theory in research is still relatively small.

Table 2. List of Researchers and Articles in Scopus Indexed Journals

No	Authors	Title	Year	Cites
1	Gustafsson K	International Reconciliation on The Internet? Ontological Security, Attribution, and The Construction of War Memory Narratives in Wikipedia	2020	16
2	Mroz J.E & Allen Ja	An Experimental Investigation of The Interpersonal Ramifications of Lateness to Workplace Meetings	2017	26
3	Anderson Sb, Brown Jl, Hodder L & Hopkins Pe	The Effect of Alternative Accounting Measurement Bases on Investors' Assessments of Managers' Stewardship	2015	42
4	Farrell Am & Frank MI	It's Complicated: How A Subordinate's Gender Influences Supervisors' Use of Past Performance Information When Appraising Potential	2022	5
5	Xie Y & Keh Ht	Taming the Blame Game: Using Promotion Programs to Counter Product-Harm Crises	2016	56
6	Godshalk Vm & Fender Cm	External and Internal Reasons for Career Plateauing: Relationships with Work Outcomes	2015	40
7	Pickerd J & Piercey Md	The Effects of High Estimate Uncertainty in Auditor Negligence Litigation	2021	12
8	Johnson Md	Customer Satisfaction	2015	99
9	Plouffe C, Beuk F, Hulland J, Nenkov Gy	Elaboration on Potential Outcomes (EPO) and The Consultative Salesperson: Investigating Effects on Attributions and Performance	2017	26

Sources: data Processed (2023)

Based on a search on Scopus-indexed journals, research related to attribution theory is still rarely conducted; this can be seen from the number of authors, which is still small in the period 2015-2022. However, the number of citations from the article is quite large. This means that these articles are widely used as references in other studies, both those related to the field of accounting and those not. The highest number of citations is in Johnson's (2015) study, which is 99 citations, and the least is in Farrell & Frank's (2022) study, which is 5 citations.

### Use of Attribution Theory in Research in Various Fields

In the technology field, Gustafsson (2020) conducted a study looking at the use of Wikipedia in presenting information about the war between China and Japan. As a result, the presentation of the war on Wikipedia is different from the traditional stories available

in museums and history books. Wikipedia presents information from a perspective of peace. It will affect a person's sense of security, which is relevant to attribution theory.

There are three studies in the field of human resource management. First, Mroz and Allen (2017) conducted a study to observe how people respond when they see others at work arriving late to meetings. Joseph conducted a study to identify cognitive, affective, and behavioral components based on attribution theory. Second, a study by Godshalk and Fender (2015) examined the variables that influence career plateauing. A career plateau is a stage where there are fewer opportunities for job promotion, and the type and quality of work become monotonous in a professional environment. In this case, the variables that influence the career plateau phase are explained by attribution theory, which explains structural instability, work results, work motivation, work intentions, job satisfaction, and career. Third, Farrell and Frank (2022) conducted a study to see how supervisors assess their employees' performance using the same information seen of gender. The study used attribution theory to emphasize various diversities in both men and women.

In the field of marketing, there are two articles. First, Johnson (2015) examines the variables influencing consumer satisfaction by evaluating their experience of buying and using a product, service, or brand. Consumer happiness affects future business profits and decisions to make repeat purchases. From a cognitive perspective, transaction-specific satisfaction is explained by attribution theory. Second, Plouffe et al. (2017) studied how elaboration affects potential outcomes in a sales context. The study showed that the tendency of salespeople to participate in detailed decision-making regarding the possible outcomes of sales efforts significantly affects their attributions and sales performance. Salespeople's expectations of future success are influenced by attribution theory, which directs their subsequent actions and decisions. Of the nine articles in the Scopus-indexed journal, there are three articles related to accounting, namely research conducted by Anderson et al. (2015), Xie & Keh (2016), and Pickerd & Piercey (2021). Research conducted by Anderson et al. (2015) aims to test investor assessments of stewardship managers. Stewardship describes an environment in which managers are more motivated to pursue their primary outcomes for the company's good than for personal gain. In this case, attribution theory predicts that investors will look at the manager's attitude when a company's performance report is presented, regardless of the manager's contribution.

A study conducted by Xie and Keh (2016) examined how different types of promotional programs (e.g., price discounts versus donation promotions) protect brands from the adverse effects of a product-loss crisis. Based on attribution theory, researchers investigated the different impacts of promotional programs on consumer responses after an unclear product-loss crisis.

Pickerd and Piercey (2021) studied judges' opinions and how audit issues are resolved out of court. Lawyers handle out-of-court dispute resolution. This study shows that the perspectives of judges and lawyers will differ.

### **Articles Published in Sinta 2 Accredited Journals**

Furthermore, as a comparison, articles from Sinta 2 accredited journals are also presented. By searching using the keyword "attribution," 11 articles related to attribution theory were obtained. After the data was processed, the following results were obtained:

Table 3. Publication Year of Sinta 2 Accredited Articles

Year	Article	Persentase
2015	1	9%
2016	1	9%
2017	1	9%
2018	3	27%
2019	1	9%
2020	1	9%
2021	2	18%
2022	1	9%

Sources: data Processed (2023)

Based on table 3, it can be seen that research using attribution theory has fluctuated and grown from 2015-2022. In 2015-2017 there was only 1 article using attribution theory, then in 2018 there was an increase, there were 3 published articles using attribution theory. Then it decreased again until there was only 1 article in 2019 and 2020. In 2021 there was an increase to 2 published articles. It shows that the use of attribution theory is still relatively rare.

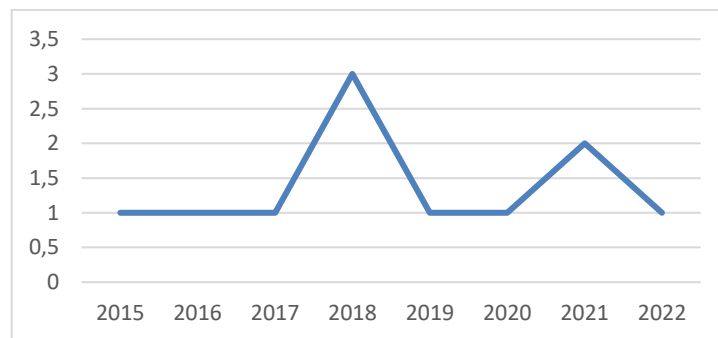


Figure 2. Number of Accredited Article Publications Sinta 2

After learning the number of research publications that use attribution theory, the data is then processed using Microsoft Excel to determine the publisher of the existing articles.

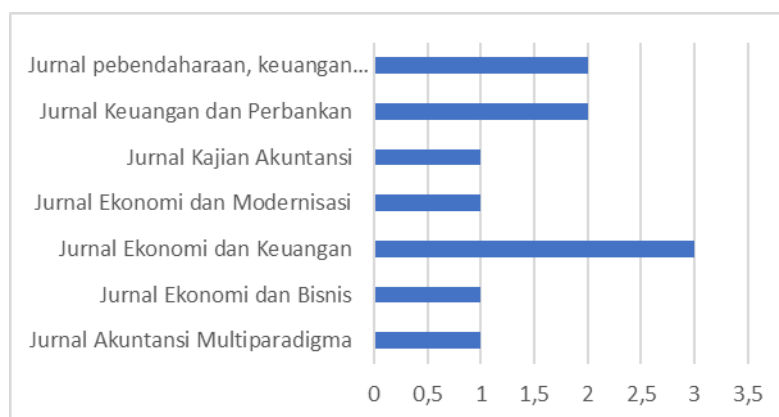


Figure 3. Journals that publish articles related to attribution theory

As seen in Figure 3, seven journals are the authors' destinations for publishing their research results in 2015-2022. The journal that publishes the most articles using attribution theory is the Journal of Economics and Finance, with three articles; this number is still relatively small even though it occupies the highest position in the 2015-2022 period. The Journal of Treasury, State Finance and Public Policy and the Journal of Finance and Banking have two published articles; other journals only have one published article. It shows that few journals are the authors' destinations for publishing their research results.

Table 4. List of Researchers and Articles in Sinta 2 Accredited Journals

No	Author	Title	Cited	Year
1	One Dwi Erdanigtyas & Anis Chariri	Is the whistleblowing system effective in preventing corruption?	4	2022
2	Yusar Sagara & Nur Atikah	Machiavellianism personality in the behavioral aspect of auditors	6	2021
3	Kresno agus hendarto, Basu Swastha Dharmmesta & Moira M.M. Moelino	Attitude and purchase intention towards tempe producers joining the protests	1	2016
4	Reskino, Harnovinsah & Siti Hamidah	Fraud tendency analysis through the pentagon fraud approach: unethical behavior as a mediator	9	2021
5	Fidiana	Tax compliance in the neo ashabiyah perspective	14	2018
6	Marwanto Harjowiryo	Determinants of government treasurer compliance in depositing tax revenues	6	2020
7	Marwanto Harjowiryo	Analysis of factors influencing government treasurer compliance in tax payments	21	2019
8	Ahmad Nurkhin, Ine Novanty, Muhsin & Sumiadji	The influence of tax understanding, tax awareness, and tax amnesty toward taxpayer compliance	114	2018
9	Supramono & Marisa Wandita	Confirmation bias, self-attribution bias, and overconfidence in stock transactions	18	2017
10	Ceacilia Sri Mindiarti	The influence of individual characteristics on auditor performance	59	2015
11	Fatihah Putri Rindawan	Time budget pressure, locus of control, performance, and resignation intentions: dysfunctional audit behavior	9	2018

Source: data processed, 2023

Table 4 presents a list of articles and authors who use attribution theory as a grand theory in their research. Based on Table 4, the study conducted by Nurkhin et al. (2018) has the highest number of citations, referenced 114 times, while the survey undertaken by Agus

Hendarto et al. (2016) has the fewest citations, with 1. Based on Table 4, the number of authors is still relatively rare in 2015-2022.

### **Use of Attribution Theory in Accounting Research**

There are three articles of research with a focus on management accounting, namely research conducted by Erdaningtyas & Chariri (2015), Agus Hendarto et al. (2016), and Wandita & Supromono (2017). (Erdaningtyas & Chariri, 2015) researched to develop a corruption prevention model with an efficient violation reporting method. Attribution theory is applied in this study to describe various internal and external reasons that can motivate someone to act to prevent corruption. According to this study, strengthening the violation reporting system will increase efforts to eradicate corruption. A positive working atmosphere is one of the critical factors that must be considered in preventing corruption.

The model that includes the attribution of the reasons for the protest of tempeh craftsmen, empathy towards the protesting tempe craftsmen, attitudes towards the protesting tempe artisans, and purchase intentions was developed by (Agus Hendarto et al., 2016). Finally, in a study published in 2017, Wandita & Supromono examined the relationship between confirmation bias, overconfidence, and self-attribution bias in stock transactions. A person's tendency to overestimate their knowledge, skills, and the truth of the information they have is called overconfidence. This study uses attribution theory to describe a person's cognitive process by judging what caused an event before deciding what to do.

In the tax focus, four articles use attribution theory as a basis. The study conducted by Fidiana (2015) aims to examine tax compliance behavior from the perspective of "neo ashabiyah." Neo-ashabiyah is a relationship beyond tribal or family ties, namely emotional relationships and closeness between nations. In this case, attribution theory represents a person's psychological perspective on knowledge and understanding of tax regulations to improve tax compliance. The study conducted by Nurkhin et al. (2018) aims to determine the effect of taxpayer awareness, tax amnesty perception, and tax understanding on taxpayer compliance. Because it is related to internal factors of a person's tax awareness and knowledge, attribution theory is applied in this study.

Harjowiryo's (2019) research aims to determine how the State Treasurer contributes to increasing tax revenues. The attribution theory, which is very relevant to this research, explains whether tax compliance motivates someone to be compliant. (Harjowiryo, 2020) also conducted research using relevant attribution theory to identify elements that influence someone in making decisions and analyze the factors that affect the compliance of local government treasurers in paying taxes. In the audit focus, there are also four research articles. (Sri Mindarti, 2015) conducted research explaining how dysfunctional behavior in auditors is closely related to a person's Machiavellian tendencies and minimizing the attitudes and actions that arise. Machiavellian traits are one of the internal factors or variables that influence a person's view that manipulative attitudes are considered normal in everyday life to gain benefits for themselves.

According to research by Sagara & Atikah (2021), dysfunctional behavior in auditors is closely related to Machiavellian tendencies in individuals. Spiritual conception in the workplace can help prevent and minimize the emergence of such attitudes and behaviors. Since Machiavellian personality is defined as one that prioritizes personal gain and interests over morals, attribution theory is the basis of this research. In this study, Rindawan (2018) examined and empirically supported the influence of locus of control,

performance, intention to quit, and time budget constraints on dysfunctional audit behavior. An explanation of the source of auditor behavior, which may come from internal or external reasons, was developed in this study using the attribution theory framework. Time budget constraints are an external component in this scenario. At the same time, internal influences include performance, resignation intentions, and locus of control. Finally, Reskino et al.'s (2021) research used unethical behavior as a mediator to study fraud tendencies. This study bases the explanation of unethical behavior, morality, and competence on attribution theory.

## Discussion

Notes on fundamental attribution are the tendency to attribute other people's behavior to their dispositional causality, not their situational factors (Ross, 1977). This means that when we judge someone's behavior, we tend to attribute it to internal factors and ignore external factors. For example, when an employee is late for a meeting, we tend to judge that it is laziness and a habit of being late. Problems with traffic or his vehicle could not cause the delay. When we draw inaccurate conclusions, it can lead to misjudgment. Attribution theory is also believed to fail to address the influence of history, society, and culture on causal attribution. Causal attribution evaluates individuals based on internal and external variables.

Usually, people only consider external elements from the perspective of their environment; they do not consider culture, society, or history. Only looking at the state of the environment can create unrealistic expectations about how we or others will behave in certain situations. Conversely, if we look at cultural and historical factors, we will not expect specific behavior because we already know the culture and history that we believe in. Langdrige & Butt (2004) view phenomenological psychologists as claiming that we are essentially social beings and that the social world and our experience of the social world precede the individual. We are already immersed in it, and the phenomenological project seeks to capture this experience. Many social phenomena from this perspective require description and analysis, but not explanation. The task of social psychology is not to find legitimate cause-and-effect relationships but to understand experience. We should do this not by trying to look inside a person but by understanding the experience by appreciating its social context. Thus, according to Marleau Ponty in Langdrige & Butt (2004), the note that needs to be focused on is that the basis of attribution theory lies not in understanding the phenomena that occur within a person but in the interaction between people.

Based on the search and analysis results, there are nine Scopus-indexed articles and 11 Sinta 2 accredited articles. In the Scopus-indexed articles, there is 1 article in the technology field, namely research conducted by (Gustafsson, 2020). In human resource management, there are three articles, namely research conducted by (Farrell & Frank, 2022; Godshalk & Fender, 2015; Mroz & Allen, 2017). There are two articles on marketing, namely research conducted by (Johnson, 2015; Plouffe et al., 2017). In the field of accounting, there are three articles, namely research conducted by (Anderson et al., 2015; Pickerd and Piercey, 2021; Xie & Keh, 2016). As a comparison, in the Sinta 2 accredited journal, 11 articles in the field of accounting use attribution theory as a basis. In the Sinta 2 accredited journal, articles are categorized by the focus on accounting, namely the focus of management accounting, tax, and audit. In the focus on management accounting, there are three articles, namely research conducted by (Agus Hendarto et al.,

2016; Erdaningtyas & Chariri, 2015; Wandita & Supromono, 2017). In the focus on taxation, there are four articles, namely research conducted by (Fidiana, 2015; Harjowiryo, 2019, 2020; Nurkhin et al., 2018). In the focus of the audit, there are also four articles, namely research conducted by (Reskino et al., 2021; Rindawan, 2018; Sagara & Atikah, 2021; and Sri Mindarti, 2015). Based on the above, attribution theory is considered to justify the phenomena that occur and is still used by researchers in accounting and management. The attribution theory is more widely used in journals indexed by Sinta 2 compared to journals indexed by Scopus with searches for attribution and accounting theories.

## CONCLUSION

Attribution is a process of trying to determine the many factors and reasons that influence a person's behavior and experiences. Fritz Heider is a psychologist who first developed attribution theory in 1958. Followed by Jones & Davis in 1995, then Kelley in 1967, and finally Weiner in 1972. Attribution theory is a theory in the field of psychology. However, few other fields use this theory as a basis for research. Attribution theory, initially developed by Fritz Heider in 1958, has been adapted across various fields, including accounting, auditing, taxation, and management. However, its use in accounting research remains relatively limited. This bibliometric study analyzed articles from Scopus-indexed and Sinta 2-accredited journals published between 2015 and 2022. The findings reveal that while attribution theory has contributed to explaining phenomena in auditing, taxation, and management accounting, its application in accounting research is still minimal. Notably, articles published in Sinta 2 journals show a higher usage of attribution theory than those in Scopus-indexed journals, indicating a gap in its application in internationally recognized accounting research. Despite these findings, attribution theory remains valuable in explaining behavior related to fraud, tax compliance, and managerial decision-making, offering a psychological basis for understanding human actions in accounting contexts. Future research should further explore and expand the use of attribution theory in accounting, particularly in internationally indexed journals.

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