

Towards Attributional Accuracy Research: Strategic Attributions and Leadership

Ronaldo Parente^a, Chandrashekhar Lakshman^b, Miguel M. Torres^{c,*}

^a*College of Business, Florida International University, Modesto A. Maidique Campus, 11200 S.W. 8th St, MANGO 437, Miami, FL 33199, USA*

^b*College of Business, Florida Atlantic University 777 Glades Road Boca Raton, FL 33431, USA*

^c*Kent Business School, University of Kent, Sibson Building, Canterbury, Kent, CT2 7FS, UK*

Abstract

Although the accuracy of managerial perceptions has crucial consequences, the literature on attributions made by top executives is still limited, focusing exclusively (on these attributions as) justifications for performance or impression management efforts, reflecting self-serving biases and illusions of control. Arguing that attributions made by top managers for their organization's performance could reflect reality at least some of the time because this can serve as a means to motivate top managers, immediate subordinates, and other members of their organizations, this paper contributes to theory development by concentrating on the much-ignored construct of [Attributional Accuracy \(AA\)](#) and establishing the conditions under which it shapes critical organizational outcomes. We build an initial process model and test hypotheses that focus on executives' accurate attributions and their impact on motivation, performance, and leadership perceptions. We contribute empirically by utilizing an innovative and relevant dataset to test the hypotheses. We find strong support for the strong impact of attributional accuracy on organizational performance. Implications for the debate on [Perception Accuracy Research \(PAR\)](#) are discussed.

Keywords: Attributional Accuracy; Cause-Effect Beliefs; Leadership Perceptions; Uncertainty Reduction; Motivation and Commitment; Organizational Performance

*Corresponding author

Email addresses: rcparent@fiu.edu (Ronaldo Parente), lchandrashekhar@fau.edu (Chandrashekhar Lakshman), m.torres@kent.ac.uk (Miguel M. Torres)