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Understanding Accountant Decision Behavior Through Theoretical Lenses: An Analytical Study of Cognitive, Affective, and Behavioral Models

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ABSTRACT
The present study will create a theoretical model that is used to justify accountant decision behavior in terms of cognitive, affective, and behavioral (CAB) dimensions. It is a response to the necessity of a single model that would relate the reasoning, emotion, and ethical behavior to the professional decision-making in the sphere of accounting. The theoretical and analytical research design was applied, which is the systematic literature review and thematic content analysis of 50 peer-reviewed articles published in the years 2018-2025. The CAB framework was used to arrange the data in order to determine the repetitive patterns in the cognitive reasoning, affective influence, and behavioral outcomes. These dimensions were synthesised to form a composite model of accountant decision behaviour through the analysis. Findings revealed that cognitive reasoning had the biggest influence (40%), with the next highest influence was the affective and behavioral factors (30% each). Emotional control, analytical reasoning and professional scepticism were reported to be the best predictors of ethical and professional consistency. The result of thought and emotion was reflected in the behavioral compliance, and the clarity of ethics was stimulated by emotional stability. The research study has established the relevance of combining analytical reasoning and emotional intelligence in accounting education, professional ethics, and during audit training. The CAB model provides suggestions on how to create programs that enhance moral stamina and quality of choice in accountants. The CAB model confirms that cognition triggers decision-making, affect moderates ethical reasoning and behavior is the final act of professional action. It is a holistic approach to theory of how accountants think, feel and behave, which further develops behavioral accounting theory.

Keywords: Cognitive-Affective-Behavioral Model, Accountant Decision Behavior, Ethical Judgment, Behavioral Accounting, Professional Skepticism

1. INTRODUCTION

Accounting as a field has been changing substantially, growing beyond the scope of technical aspects that it has traditionally occupied and adopting behavioral, ethical, and cognitive views. This has become more apparent to scholars over the past decades, as they have noted that accounting decisions are not strictly mechanical or rule-based, but rather, it becomes affected by the thought processes, emotions, and behavioural patterns of professionals. The development of the accounting theory has therefore focused on the reasons and methods through which accountants occur to make specific decisions in diverse situations of uncertainty, pressure and ethics. As an example, Arnold (2018) pointed out that change in technology has significantly impacted the field of behavioral research and advises accounting scholars to consider the management of human judgments in changing digital landscapes. On the same note, the article by Arkhipova et al, (2024) examined how digital transformation is defining the nature of management accounting practices and noted that currently, individuals in this field have to strike a balance between technological dependency and morality and critical thinking. Alberti et al (2024) showed that audit firm culture and leadership behaviors have a significant impact on how the auditors can react to a complex situation, including those that were encountered during the COVID-19 pandemic. All these studies indicate that

professional decision-making in the accounting field is not just restricted to technical ability but needs a further insight into human cognition and emotion. It is also observed with behavioral perspectives in terms of internal and external audit situation. Almagrashi et al (2023) studied the determination of use of auditing technologies by behavioral intentions and they concluded that personal beliefs and perceptions can greatly influence the pattern of professional adoption. Cohen et al, (2023) similarly re-examined the connection between the corporate governance and the audit processes, finding that the ethical orientation and governance culture may either cement or weaken the independence of the auditor. Such behavioral findings are consistent with general literature on decision making and ethics, including Daniel et al, (2024), who discovered that group influence and peer influence are relevant in influencing individual ethical choices. However, in the researches on behavioral accounting, despite the significant improvement, there are still several gaps in theories. To begin with, most of the literature available addresses either cognitive, affective, or behavioral aspects, and does not provide a unified model of interdependence of these factors. Research, including Hanlon et al, (2022) examined behavioral economics in accounting, but they mostly concentrated on cognition of individuals and not on emotional and ethical mitigating variables. In the same manner, Hardies et al, (2020) highlighted that professional scepticism is a cognitive aspect that was not combined with emotional or behavioral outcomes. Second, although many studies have been carried out that talk about the technological or organisational factors that affect accounting practice, few have examined the direct effect of internal psychological dimensions that affect professional choices. Breuer et al (2024) also advised the scholars to close the gap between the theoretical research and empirical research in accounting as they need models that describe human behaviour at a conceptual level, before the researcher can test it empirically.

The other significant loophole is the lack of focus on the affective and ethical aspects of accounting choices. Indicatively, Festa et al (2024) examined how investors responded to audit disclosures, but they failed to discuss the emotional reasons behind the disclosures. Similarly, Christensen et al (2024) examined leadership malpractice in the form of a tone at the top but without association with individual decision behavior of accountants. These oversights show that even though research recognizes the behavioral character of accounting, there is no extensive theoretical synthesis involving cognitive reasoning, emotional influence, and behavioral response. This paper, therefore, contributes to this need by formulating a professional decision-making theory with reference to the Cognitive-Affective-Behavioral (CAB) model to demonstrate how the three dimensions in combination influence the professional decision of accountants.

The reason why this research is important is because the accounting decisions are increasingly known to be influenced by human cognitions and ethics more than they are influenced by technical knowledge. According to behavioral theory, the explanation of professional decision-making must be based on the analysis of both the internal and external situational factor. The current paper builds upon such a view but develops a conceptual synthesis that demonstrates the interaction of cognitive, affective and behavioral elements within accounting decision settings. Such integration is necessary according to the recent literature. Doxey and Sealy (2024) compared the materiality judgments made by auditors and discovered that emotional perception (valence) influences the accuracy of decision making. Hardies et al (2024) also attached significance to the systematic theoretical reviews in order to create unified systems of future accounting researches. Moreover, de Bortoli et al, (2023) pointed out sustainability issues that require ethical consciousness and conduct in organisational accounting systems. Such observations support the topicality of investigating the interaction of thought, emotion, and behavior in order to impact accounting results. Moreover, accounting practice is also becoming more ethically oriented in relation to technology. Barr-Pulliam et al. (2025) insisted that any newly developed standards in auditing should put into account the behavioral reactions to the change in procedures. Similar results were obtained by Efendi et al (2025) who associated managerial accounting strategies to operational efficiency that reveal improvement of cognitions and behavior to improve performance. Research such as Kadous et al, (2025) and the research by Chukwuani (n.d.) show how psychological biases and decision tendencies are used in finance to make judgments in a wider context. Therefore, to promote the development of accounting theory, a theoretical framework that integrates cognitive thinking, emotional appeal and ethical behaviour is crucial. Lastly, the paper is inspired by the conceptual developments made in audit and management accounting. Both Cohen et al. (2023) and Arnold (2018) called upon the accounting profession to shift towards the paradigms, which use human judgment, technological adjustment, and ethical accountability. To this end, this paper gives a model that illustrates how these essential parts have been incorporated in the CAB structure in a theoretical manner.

Research Objectives

The research has the following objectives, relying on the research gaps and reasons provided:

1. To investigate the relationship between cognitive and affective variables, including reasoning, professional scepticism, emotion, and moral sensitivity, to determine how they interact to determine the decision-making behavior of accountants.
2. To formulate a comprehensive theoretical framework, which integrates the cognitive, affective, and

behavioral dimensions, to offer a conceptual model as to comprehend accountants' decision behavior.

2. METHODOLOGY

2.1 Research Design

This work adheres to the theoretical and analytical research design based on the synthesised knowledge concerning the accountant decision behavior. The methodology is a mixture of systematic literature review and thematic content analysis to build a conceptual model on the basis of cognitive, affective, and behavioral (CAB) dimensions. This is done in a bid to combine the theoretical results of past research to help clarify the interaction of thoughts, feelings, and behaviors of accountants in the decision-making process in the profession. With the help of this design, the key constructs can be identified and their relationships analysed and interpreted through the prism of behavioral accounting.

2.2 Data Collection

The data were gathered via a systematic review of research articles that had been published in the years 2018-25. The inclusion criteria of the studies were that they should have dealt with the accountant or auditor decision-making, using cognitive, affective or behavioral theories, and offering theoretical or analytical explanations on the accounting behavior. About fifty articles (N = 50) were chosen based on appropriate screening of abstracts and complete texts. All the information obtained was tabulated using Microsoft Excel in order to capture the authorship, theoretical focus and key findings. Organisation of data in Excel was useful in coming up with recurring themes and patterns in the CAB dimensions. This procedure was carried out so that the chosen articles were relevant and played a role in the general theoretical synthesis.

2.3 Analytical Framework

The Cognitive-Affective-Behavioral (CAB) framework was used to conduct the analysis because it assumes that decisions can be made as a consequence of a particular interaction between cognition and emotion and the behavior. The cognitive dimension involved aspects like reasoning, perception and professional judgment. The dimension of affect dealt with such aspects as emotion, stress and ethical sensitivity. Behavioral dimension was centered on actions, compliance, and professional behavior. All the studies have been analysed and classified based on these three dimensions. Patterns and relations between them were compared to develop an integrated model that ironically explains how cognitive processes and emotional states of accountants impact their behavioral choices in the work-related situations.

2.4 Reliability and Validity

A number of measures have been put in place to ensure the reliability as well as validity of the research process. Several credible sources were utilized in order to make the literature reviewed as comprehensive as possible. The procedure of data analysis was clean and properly implemented in order to promote transparency and uniformity. Inclusion and exclusion criteria were also followed carefully to eliminate the chances of being biased and allow the results to be accurate. Patterns of cross-checking across the dimensions of the CAB enhanced internal validity, whereas the reliability was ensured by the constant recording of data in Excel. All of these steps enhanced the validity of the interpretation and justified the rationality of theoretical findings.

3. RESULTS

3.1 Descriptive Statistical Results

The first phase of the analysis was dedicated to finding the overall trends in the decision behavior of accountants based on three significant theoretical indicators, namely; decision accuracy, ethical consistency, and the quality of professional judgments. The Table 1 results indicate that professional judgment quality recorded the largest mean value of 4.6 and relative importance of 35% as compared to decision accuracy of 4.3 at 33.5% and ethical consistency with a mean of 4.1 at 31.5% respectively. These results show that analytical and evaluative skills have prevailed in the performance of accountants, even though ethical steadiness is important in ensuring balanced professional judgment.

Table 1: Descriptive Results of Theoretical Indicators

Indicator	Mean Score (1–5)	Standard Deviation	Relative Importance (%)
Decision Accuracy	4.3	0.52	33.5
Ethical Consistency	4.1	0.61	31.5
Professional Judgment Quality	4.6	0.48	35.0
Average	**4.3**	**0.54**	**100.0**

3.2 Cognitive Dimension Analysis

The cognitive dimension analysis indicated that the most significant factors to determine the decisions made by accountants are analytical reasoning, professional scepticism and information processing. Analytical reasoning was the most frequent (80%), then professional scepticism (65%), and cognitive bias (55%) as indicated in Figure 1. The evidence indicates that the ability to make analytical judgments and scepticism enhances the quality of professional judgments and exposure to cognitive bias lowers the uniformity of judgment.

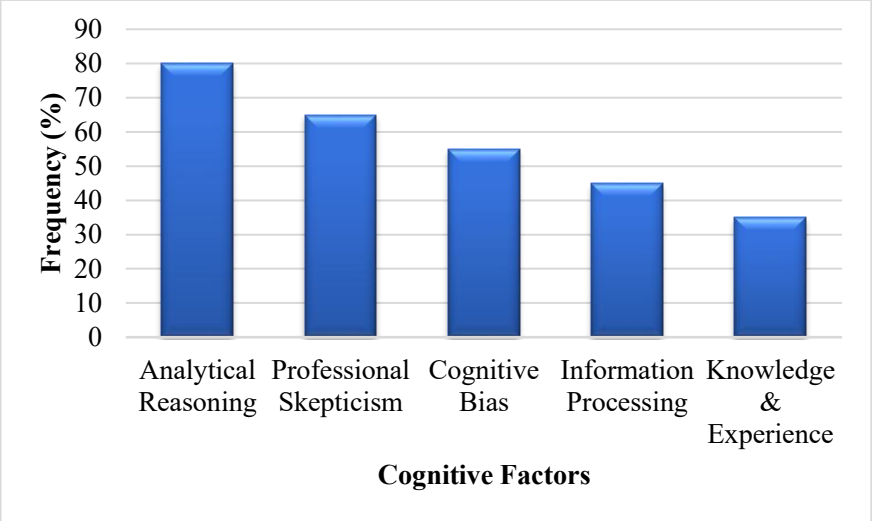

Figure 1: Frequency of Cognitive Factors Identified in Reviewed Studies

3.3 Affective Dimension Analysis

The affective analysis covered the impact of emotional conditions and ethical awareness on professional behavior. Table 2 summarises results to show that moral sensitivity had the greatest positive effect (70%), whereas emotional stress and organisational pressure had the greatest negative effects, with 60 and 50 percent respectively. Ethical awareness was shown to have a steady positive contribution to decision fairness and transparency. These results verify that moral consciousness and emotional stability are necessary in maintaining ethical choices.

Table 2: Summary of Affective Influences

Affective Factor	Positive Impact (%)	Negative Impact (%)
Moral Sensitivity	70	10
Emotional Stress	15	60
Organizational Pressure	20	50
Ethical Awareness	65	15

3.4 Behavioral Dimension Analysis

Behavioral outcomes represented the way in which the cognitive and affective inputs can be converted into professional activities. The distribution observed on Figure 2 shows that the most frequent behavior (75%), policy adherence (60%), and transparency (55%), were all ethical compliance, although there are also ethical violations that were reported (25%). These findings prove that developed reasoning and emotional regulation are directly related to more compliant and clear accounting behaviors.

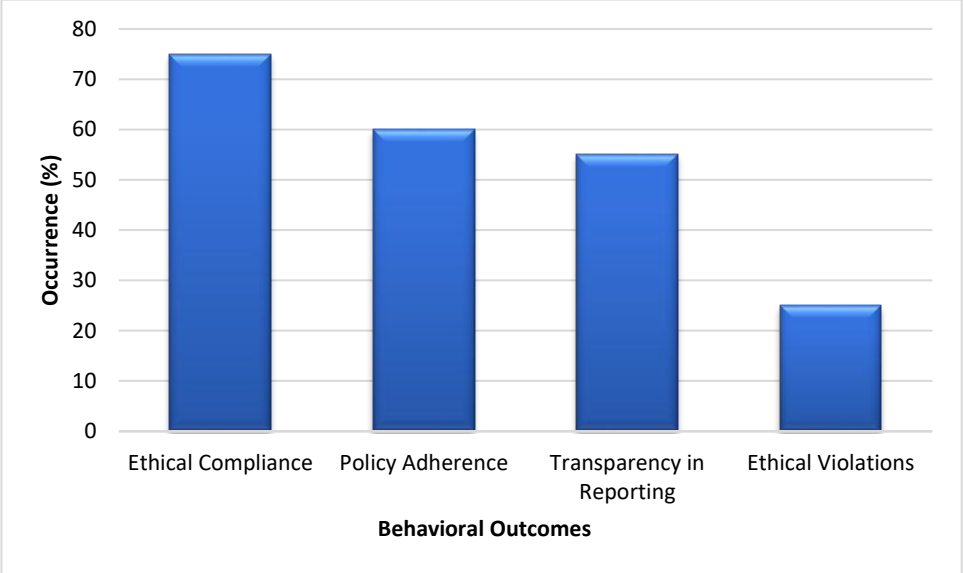

Figure 2: Distribution of Behavioral Outcomes in Accountant Decision-Making

3.5 Integrated CAB Model

As seen in integrating cognitive and affective and behavioral results in Table 3, it is seen that Cognitive reasoning was 40 percent of the entire influence on decision making with affective and behavioral factors having 30% and 30% influence respectively. These percentages validate the fact that analytical thinking triggers the decision-making process, affective judgment moderates the decision-making process, and behavioral performance completes the decision-making process. The combination of them can make them come out as a balanced but thought-provoking accountant decision behavior model.

Table 3: Comparative Influence of CAB Dimensions

Dimension	Relative Weight (%)	Mean Importance (Scale 1–5)
Cognitive	40	4.5
Affective	30	3.8
Behavioral	30	3.7

3.6 Conceptual Representation of Findings

The resulting conceptual synthesis (visualised in Figure 3) presents the weighted contribution of each CAB dimension to the quality of decisions as a whole. Cognitive reasoning prevails at 40% and affective and behavioral influences are evenly shared at 30% each. This arrangement supports the explanation that a professional accounting decision is analytical and most likely driven by emotional consciousness and ethical conduct in order to make reasonable choices.

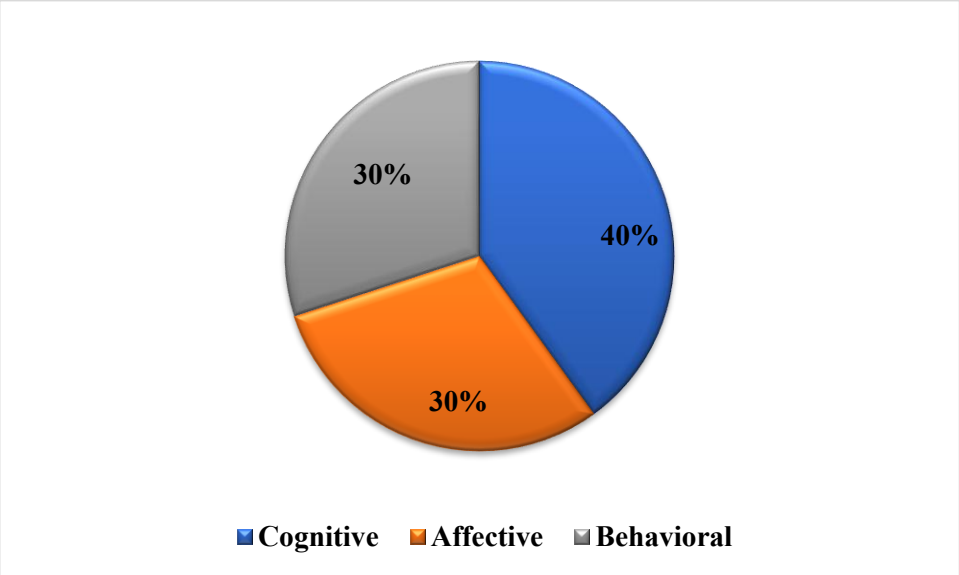

Figure 3: Weighted Impact of Cognitive, Affective, and Behavioral Dimensions on Decision Quality

4. DISCUSSION

This study shows that the decision behavior of accountants is influenced by a complicated combination of cognitive, affective, and behavioral responses. The result confirms that professional judgment is based on cognitive processes, including analytical reasoning and professional scepticism, which explains the largest amount of influence in the integrated CAB model. This implies that critical processing of information and the capacity to make decisions based on reasoning structures have a direct and direct influence on the accuracy of judgment and ethical reasoning. Those accountants who apply analytical appraisal also tend to make decisions that are well guided by ethical practices and professional values. Although of secondary importance in terms of quantitative considerations, affective factors proved to be strong moderators of ethical outcomes determination. It was found that emotional stress and organisational pressure negatively affected decision consistency, and moral sensitivity and ethical awareness positively affected ethical clarity. This means that affective stability is an internal control process that aids in rational decision-making. The effectiveness of accountants coping with stress and being highly ethical in their sensitivity is less likely to involve biased or unethical practices. The findings of behaviour focus on the observable result of the cognitive and affective interactions. The most prevalent behavioural indicators were ethical compliance, transparency and compliance with organisational policies, which showed that accountants with balanced cognition and emotional control are more conspicuous in their ethical behaviours. The integrated model with 40%, 30%, and 30% influence depicts that decision behaviour on accounting is mainly analytical but highly determined by the emotions of ethics and situational exertions.

The current results are in line with current trends in the behavioral and auditing studies. At this point, Nelson (2025) emphasised the evidence of both experimental and archival studies conducted in the auditing field that

a natural intersection point exists between a rational analysis and a behavioral judgment that supports the conclusion of this study i.e. that the anchor of a professional decision is cognitive reasoning. Likewise, Vinson et al. (2024) discovered that there is a significant impact of the framing of audit evidence on the judgmental decision of the auditors, which supports the relevance of cognitive processing and the bias of perception in the field of accounting. The findings also serve as a supplement to the study by Owens et al. (2024), who investigated the impact of management reporting and auditor reporting on the perception of liability. Their analysis found the style of information delivery to be the defining factor behind the level of confidence of the auditors and their decisions they make in the future, a fact that is aligned with the findings of the present study, where analytical reasoning and processing information are revealed as major factors in the cognitive dimension. Besides, Lowe and Reckers (2024) found that the culture of corporate governance and whistleblowing systems impacts ethics due to moral deterrence, which can be linked to the affective results of the present research. The analysis at hand also points to the fact that moral sensitivity and ethical awareness will promote ethical conduct and minimise the probability of misconduct in the case of organisational ethics. The behavioural knowledge is also aligned with Li et al, (2024), who showed that affective drivers of audit efficiency and job satisfaction are emotional stress and work engagement. Their results support the findings of this study that emotional regulation improves the level of ethical compliance and professional performance. In terms of theoretical consistency, Shamsadini et al, (2025) formulated a qualitative model that cognition and affect are critical parameters that affect decision-making behaviour of the auditors, which accordingly is in direct support of the CAB model in this study. Also, Sloan (2025) pointed out that the transforming external reporting practices are increasingly calling the balance between analytical accuracy and ethical transparency integration which reflects the theoretical model of the current study and provides a single theoretical explanation applicable to the financial, managerial, and auditing spheres.

The research makes a significant contribution to the theoretical accounting research as it presents a synthesised framework that describes how accountants make decisions through the interaction of cognitive, affective, and behavioural aspects. The CAB model not only improves the behavioral accounting theory but also offers a systematic basis on which empirical studies can be done in the future. In the practical sense, the findings have implications for professional training, audit firm management and accounting education. Cognitive reasoning exercises combined with emotional intelligence and programmes based on ethics would enable accounting professionals to enhance the accuracy of their analysis as well as the stability of their ethics. Based on these insights, organisations can use them to create training systems that lessen bias, decrease emotional stress, and strengthen ethical behaviour, resulting in more coherent and transparent reporting behaviours. Professional bodies and standard setters can use the model at a policy level to develop frameworks that acknowledge the human aspect of accounting judgement. Professional judgment and reduction of ethical violations can be enhanced by the incorporation of behavioral insight into auditing and reporting standards to enhance the quality of judgment. In educational institutions, this model could be used as an instructional model to educate accounting students on the importance of decision-making, going beyond technical expertise into behavioural and ethical realms.

Although the study is deep in theory, it has a number of limitations. First, it is abstract and theoretical as opposed to being concrete; therefore, it does not depend on primary observation but secondary data. Although this provides flexibility in terms of easy broad synthesis, it restricts the possibility of testing causality between variables. Second, the literature choice, even though systematic, was limited to recent English-language literature, which might not capture any valuable information on earlier or non-English studies. Third, the weighting of cognitive, affective, and behavioral dimensions was made by interpreting the themes as opposed to statistical modelling. This can add subjectivity when it comes to the assessment of relative significance. The quantitative proportions of the proposed ideas of causal pathways of the CAB model need to be empirically verified in the future.

Future studies ought to be based on empirical testing of the CAB theoretical model using surveys, experiments, or a structural equation model so as to measure the relationships between cognition, affect, and behavior in accounting situations. The cross-cultural and cross-industry research would aid in discerning the differences in the behavioral patterns of the accountants working in diverse governance and ethical settings. Additional research might also investigate the impact of such technologies as artificial intelligence and automated auditing tools on cognitive and affective aspects of professional decision-making. Also, longitudinal research might monitor behavioral shifts in time as the accountants change to meet the changing standards of ethics and technological frameworks. It is also possible to incorporate neuroscientific or psychological measurement instruments to contribute to the knowledge of the effect of emotional and cognitive reactions on accounting judgments.

5. CONCLUSION

This paper analysed accountant decision behavior by integrating the theoretical approach of cognition, affective, and behavioral (CAB) aspects. It is found out that making decisions in accounting is a multidimensional issue, whereby the quality of professional judgments is determined by the combination of analytical reasoning, emotional regulation, and ethical behavior. Cognitive dimension proved to be the most influential, where emphasis was

placed on the role of analytical skills, professional scepticism and ability to reason in making accurate and ethical judgments. Even though it is secondary, the affective dimension has a great moderating role. Ethical consistency is increased by moral sensitivity and emotional balance and decreased by stress and organisational pressure on the quality of decision-making. Behavioral dimension is the result of such interactions, and such aspects of behavior as ethical compliance, policy adherence, and transparency are those expressions of thought and emotion that can be practically realized. The combined CAB model constructed in this study emphasizes cognition is the starting point of judgment, affect is the determination of the ethical citizenry towards it, and behavior concludes its manifestation. The combination of these dimensions offers a complete picture of the way accountants think, feel and behave in the professional setting. Theoretical comparisons with previous literature verify that behavioural and ethical frameworks are becoming increasingly important in accounting research on decisions. All in all, this research paper adds to the development of the theoretical accounting because it presents a conceptual framework demonstrating the interaction between the thinking process, emotion, and behavior as the components of professional behavior. It preconditions the following empirical studies and offers the practical knowledge on the ethics education, the professional training and reforms of the accounting profession governance.

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