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**MOROCCAN MANAGERS' PERCEPTIONS of PROJECT SUCCESS  
AND FAILURE:**

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**Abstract**

This study uses a social psychological approach to investigate how Moroccan SMEs' managers explain the success and failure of their business projects. A causal attribution scale for managers 'CASM' was designed on the basis of Weiner's causal attribution theory to explore how 82 Moroccan SME executives evaluate their positive and negative performances. This study also tried to explore whether or not Moroccan SMEs' managers display self-serving bias in explaining the success and failure of the projects assigned to them by their companies. The findings show that Moroccan managers attribute their success to both internal and external causes. However, they tend to ascribe failure mainly to external variables. Further statistical analysis showed that the participants displayed self-serving bias in their evaluations of their success and failure. The results draw quantitative and qualitative conclusions that will contribute to the understanding of the psychological factors involved in SMEs success and failure.

Key words: SMEs managers- Success- Failure- Projects- Self-serving bias- causal attributions

## Introduction

It is almost axiomatic that small and medium enterprises play a vital role in economic development. A study carried out by the world bank has recently underlined that “formal SMEs contribute up to 45 percent of total employment and up to 33 percent of national income (GDP) in emerging economies” (world Bank, 2015)<sup>1</sup>. Thus, the role of SMEs in achieving and sustaining economic growth is unequivocal (Gray, 2006; Bovee, Thill, & Mascon, 2007). It is also believed that small and medium enterprises will be the main vector of economic progress, both in the developed countries and the ones in transition in the next few years (OECD 2004). In Morocco, SMEs development has currently been put at the top of national policy. There is a strong awareness among all stakeholders about the urgent need to promote SMEs development. For this end, a number of governmental and non-governmental organizations, such as the Agency for the Promotion of SMEs (ANPME) and Maroc Entreprenre, have been created to support and fund small and medium enterprises.

The 2014 OECD<sup>2</sup> SME policy index shows that Morocco’s SME policy has achieved incremental progress but the growth has been unsteady and uneven since 2008. Moroccan SMEs still face a myriad of challenges and difficulties that hinder their growth and can sometimes even lead to their collapse. In this vein, the last couple of years were marked by a high rate of bankruptcy of Moroccan SMEs. This pushes stakeholders and researchers to wonder about the reasons behind this failure of a large number of Moroccan SMEs to maintain growth and stay in the market. This paper intends to contribute to the understanding of these challenges and difficulties by sharing the results of a study on SMEs’ executives’ perceptions of the success and failure of their business projects. Researchers indicate that understanding why entrepreneurs fail can help us increase the success to failure ratio (Olaison & Sorensen, 2014).

This study adopted a social psychological perspective to investigate Moroccan SMEs managers evaluate project success and failure. The main question was whether or not these managers show self-serving bias in explaining their successful and unsuccessful achievements. Self-serving bias is defined as a self-concept experienced during the process of seeking explanations for achievement outcomes. More precisely, it is the tendency to attribute our successful achievements to ourselves and to impute failure to external causes. This ‘management myopia’ can have dire consequences on motivation, future expectations and subsequent decision

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<sup>1</sup> Small and Medium Enterprises (SMEs) Finance September 1, 2015  
<http://www.worldbank.org/en/topic/financialsector/brief/smes-finance>

<sup>2</sup> 2nd OECD conference of ministers responsible for small and medium-sized enterprises (smes) promoting entrepreneurship and innovative smes in a global economy: towards a more responsible and inclusive globalisation istanbul, turkey 3-5 june 2004

making. By applying Weiner's (1972, 1986, 1995) attributional model on 'locus of control, we tried to investigate how a group of Moroccan SME managers account for their positive and negative outcomes. The results draw quantitative and qualitative conclusions that will contribute to the understanding of the psychological factors involved in SMEs success and failure.

## **1. Theoretical framework**

### **1.1 Attribution theory and organizational behavior**

The theoretical framework of this study draws generally from studies in social psychology of organizations and behavioral economics. The Concise Dictionary of Business Management<sup>3</sup> defines social psychology as "the branch of psychology that deals with social life, the behavior of people in groups and the behavior of individuals in social settings". In this study, the researchers focus on investigating how managers explain their behavior outcomes in business settings and whether or not they show self-serving bias in their attributions.

One of the most widely used theories in studying behavior outcomes is causal attribution theory pioneered by Fritz Heider (1958) and further developed by Weiner (1986, 1995, 2012). Research in attribution theory sheds light on how human beings' causal attributions, or their explanations of events that happen to them and to others around them, are shaped by cognitive and affective patterns. These perceptions may affect the way people interact with other individuals and groups inside their social settings and can have an important impact on their subsequent behavior. Attributions can be defined as the process of explaining the outcomes of events and behavior through assigning them a myriad of multidimensional causes. According to Silvester (2004, p. 228), "causal attributions refer to the explanations for our behavior, the behavior of others and the events we hear about from others". In relation to the objectives of the present study, attributions can be defined as 'the perceived causes of success and failure of business projects.

A number of scholars and researchers (Martinko, 1995; Sims, 2002; Ariely, 2008) underlined the importance of studying attributions and perceptions in the evaluation of organizational performance. The way employees and managers perceive their realities and interpret day-to-day events within the organization feeds into their affect, motivation and decisions to act or not act in similar circumstances (Sims, 2002). Feldman (1981) believed that attributions are highly important in appraisal processes. In a recent article<sup>4</sup>, the Harvard business professor Dan Ariely stated that cognitive biases are an 'invisible hand' that largely drives human action and affects

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<sup>3</sup> Statt, David, 1991. Concise Dictionary of Business Management Routeledge: USA & Canada

<sup>4</sup> Ariely, Dan, 2008. The End of Rational Economics in Harvard Business Review from <https://hbr.org/2009/07/the-end-of-rational-economics> Retrieved on February 26th, 2016.

economic growth. Therefore, Ariely believes that ‘the emerging field of behavioral economics offers a radically different view of how people and organizations operate’. This study uses the three dimensional model developed by Weiner (1972, 1986, 1995, 2012) in his achievement attribution model to account for Moroccan managers explanations of their success and failure. Weiner (1979, 1986) developed a taxonomy of attributions using a three dimensional model which classifies reasons for success and failure according to their locus of causality (internal/external), stability (stable/fixed) and controllability (controllable/uncontrollable). To illustrate, managers intending to evaluate their performance in an organization may attribute their success or failure to their skills (internal, unstable and controllable), the difficult economic environment (external, unstable and uncontrollable) or to luck (internal, stable but uncontrollable). The objective of this study is also to investigate whether or not Moroccan managers show self serving bias in their attributions of success and failure.

### 1.2 self-serving bias in business management

As mentioned earlier, the present study attempts to investigate whether Moroccan managers display self-serving bias in their evaluations of their business performance. Studies carried out by attribution theorists found that the process of explaining events and outcomes of tasks may cause errors of perception that can negatively bear on the way the person who carried out the explanations handles future similar events. These errors were divided into two types. The first one was labeled the fundamental attribution error. This refers to our perceptions of other people’s failure and our attribution of that failure to the person who has experienced it. For example, if a worker fails to achieve a goal that was set for him and the boss attributed the negative outcome to the worker’s lack of effort or inability, this perception maybe accurate as it might be wrong. However, the act of attributing the failure to the person who failed entails an error of judgment that is called “the fundamental attribution error” because that failure may as well be due to factors that are external to the worker. The second type of error has been called self-serving bias. It is defined as a self-concept experienced during the process of seeking explanations for achievement outcomes and events that concern the observer him/herself. For instance, if I failed in carrying out a task and I attributed my failure to external factors, then I’m making a self-serving bias error. It, therefore, refers to the tendency to ascribe ones’ success to internal factors and failure to external variables. Heider (1958) stated that individuals often feel the need to maintain a positive image of themselves and seek self-enhancement which leads them to give themselves credit for positive results and blame external factors for negative outcomes.

The use of attribution theory in organizational research is relatively new (Martinko, 1995). The first studies that were carried out in this field attempted to investigate how leaders’ perceptions

of responsibility influenced their decisions on the type of disciplinary action selected to make up for this lack of responsibility (Wood & Mitchell, 1981). Most researchers who used causal attributions in organizational contexts focused on issues like crisis management, intentional conflict, the cycle of work as well as perceptions of the causes of success and failure (Martinko and Wallace, 2004). Furthermore, an important number of studies were carried out during the 1970's and 1980's to investigate how top executives evaluate their actions inside the organizations they work in and their evaluation of the role of external variables in this performance (Clapham and Shwenk, 1991). These studies used clues from annual reports to scrutinize the existence of cognitive bias in top executives' assessments of performance. The results of these studies provided substantial evidence for the existence of self-serving bias in managers' evaluation of performance and, therefore, highlighted the interest for further research in this field (Bloomfield 2008, Koonce, Seybert, and Smith 2010). The next section provides a summary of some studies that tended to investigate the causes of success and failure of business organizations

## **2. Prior research**

Numerous studies have been carried out in business organizations to investigate whether or not bosses, executives and employees display self-serving bias in their assessment of their performances. For instance, Dobbins and Russell (1986) found that leaders tend to impute their low performance to their subordinates, whereas the subordinates blamed their leaders for poor performance. Similarly, a number of other studies have shown that corporate executives demonstrate self-serving bias in their explanations of their business outcomes (Bettman & Weitz, 1983; Clapham & Schwenck, 1991; Salancik & Meindl, 1984). Other researchers investigated how managers' biased attributions of unsuccessful performance impact the evaluation of employees' performance. Goerke et al. (2004), for instance, pointed out that putting the blame on subordinates can cause managers to make evaluation errors and to result in overly negative appraisal of their performance. That kind of biased judgment can lead to unfair assessment of responsibility and may cloud the real reasons behind poor performance which could, in turn, undermine managers' decision making.

A more recent study by Makhbul and Hasun (2011) focused on the relationship between entrepreneurial factors and entrepreneurial success among 163 entrepreneurs. The subjects of this study cited religious duty/honesty factor, communication skills and strong will as the main causes of success. Standing, Kordt and Standing (2012) studied how Australian IT project managers explain project success and failure. The study reported differences in the attributions of IT support workers, line managers and executive IT managers. Hence, while executives ascribe project success to external factors and impute failure to themselves, workers credit

themselves for success and deny responsibility for failure. Line managers, on the other hand, attribute a significant amount of responsibility for success and failure to themselves. Arasti, Zandi and Bahmani (2014) studied the perceptions of successful and unsuccessful entrepreneurs in Iran. While both groups agree that their country's 'inappropriate policies' strongly contribute to business failure, they showed significant differences in their viewpoints. In addition, both groups admitted that lack of skills is a significant factor that contributes to business failure. Zandi and Bahmani's study, however, merely described the causes elicited from the subjects without using a theoretical framework to interpret these results and explain how their participants come to these explanations.

A more interesting type of research in organizational success and failure tried to shed light on how people's culture influences their perceptions of their performance. In this vein, some researchers carried out cross-cultural studies to explore the way cultural differences may or may not affect individuals' perceptions of their achievement outcomes in business organizations. For example, Chandler, Charma, Wolf and Planchard (1981) studied how people from five countries; The US, India, Japan and South Africa and the former Yugoslavia, attributed their success and failure in organizations. They claimed that the Japanese were more likely to take responsibility for failure than would people from other nations do. Instead, they tend to externalize failure and take credit for success. In this vein, Martinko & Doglas (1999), as well as Lord & Collegues (1999) suggested that leaders are prone to self-serving biases during performance evaluation processes. They have further explained that this style of bias is more prevalent in individualistic cultures such as the American one or some European cultures than in Asians.

In Morocco, studies that investigate the reasons behind organizational success and failure seem to be rare. Furthermore, empirical research that attempts to integrate causal attribution theory in organizational research is very limited. In one study, Bellihi and El Agy (2014) interviewed six entrepreneurs on the reasons behind entrepreneurial failure. The researchers concluded that there are some psychological as well as social factors that lead to the failure of Moroccan entrepreneurs. However, in their discussion of the results, Bellihi and El Agy did not shed light on the psychological factors they reported at the beginning of their paper. The only evidence for the existence of self-serving bias among Moroccans comes from a study on the reasons behind the success and failure of Moroccan university professors carried out by Zohri and Zerhouni (2013). In this study, it was found that Moroccan university professors overemphasize learners' induced reasons in both success and failure. The findings suggested that university professors display bias in their attributions of students' failure but do not commit biased errors in their explanations of success.

Therefore, there is need for the incorporation of attribution theories in organizational research in Morocco especially that previous similar research carried out elsewhere have provided compelling evidence for the impact of perception on economic behavior. Studies that shed light on how managers' of Moroccan enterprises perceive business failure and success can contribute some knowledge to this field of research and provide further insight for practitioners and researchers. Most studies that investigated business success and failure in African countries contended with listing the factors elicited from the participants without using a theoretical framework to explain how these participants come to these attributions. In this research, we intend to explain these attributions in the light of causal attribution theory and on the basis of similar research carried out in the social psychology of organizational behavior.

### **3. Methodology**

#### 3.1 Design and method:

This study used a quantitative method with a retrospective, explanatory survey design. According to Cargan (2007, p.6), explanatory research aims at identifying causes and effects of a social phenomenon in order to explain why an association or relationship exists or why a particular event occurs. Similarly, De Vaus (2001, p.2) states that explanatory research goes beyond describing social issues into 'developing explanations about why the phenomenon happened'.

#### 3.2 Research question:

This study attempted to answer two research questions:

1- How do Moroccan managers explain the success and failure of the projects they are asked to implement?

2- Do Moroccan managers show self serving bias in their explanations of their success and failure?

#### 3.3 Data collection procedure:

This study collected data from 82 managers of Moroccan SMEs. These subjects hold various executive positions inside their companies. Data was collected by a causal attribution scale for managers (CASM). This instrument was developed by the researchers of this study on the basis of Weiner's (1986, 1995) attribution model. The questionnaire included 40 success and failure factors adopted from the literature on business success and failure. Locus of causality was used to divide the factors into external and internal causes. As mentioned earlier, Weiner (1986) used locus of causality to distinguish between causes that are internal like effort and ability and those that are external like task difficulty and the environment. The participants were asked to rate the

40 hypothetical success and failure factors on a five likert-scale. The table below shows all the factors included in the questionnaire.

**Table1: Internal and external factors of success.**

<b>Internal factors of success</b>	<b>External factors of success</b>
Strongly Motivated	Strong team engagement
Crisis management skills	Strong engagement of executive board
Well-planned tasks	Flexible legislations
Skillful adaptation to change	Sufficient financial means
Skillful risk management	Excellent strategic management from top managers
Skillful information processing	Conducive infrastructure
Effective management of funds	Conducive economic environment
Effective market strategy	Offer demand alignment
Enough experience	Competent team
Effective team management	Lack of competitors

**Table2: Internal and External factors of failure.**

<b>Internal factors of failure</b>	<b>External factors of failure</b>
lack Motivated	lack team engagement
Ineffective Crisis management skills	weak engagement of executive board
Ill- defined tasks	inflexible legislations
poor adaptation to change	Lack of financial means
poor risk management	poor strategic management from top managers
Lack of information processing	Non-Conducive infrastructure
Ineffective management of funds	Tough economic environment
Ineffective market strategy	Lack of Offer demand alignment
Lack of experience	Incompetent team
Ineffective team management	fierce competition



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### 3.4 Data analysis

The SPSS software was used to analyze data for this research paper. Data were analyzed first by using descriptive statistical measures through calculating the frequencies of the success and failure factors. Then, the internal factors were computed and grouped under one 'internal locus of success' variable and another 'internal of locus of failure' variable. Similarly, the external factors were computed and recoded into one 'external locus of success' variable and another 'external locus of failure' variable. Then, paired samples t-tests were conducted to check within group's differences on locus of causality in order to test for the existence of self-serving bias in the participants' attributions.

## 4. Results:

### 4.1 Managers' attributions of Success:

The results on the participants' attributions of success indicate that most subjects ascribed their successful performance to their motivation, effective planning, crisis and risk management skills and their effective management of funds. Besides, a large number of the subjects believed that their success is the result of their skillful adaptation to change, their experience and their effective market strategy. Some external factors were also rated as high contributors to the managers' success like the enterprise's offer, team engagement and strategic management from top executives. However, variables like the economic environment, lack of competition and conducive infrastructure were considered important only by a fewer number of subjects. More importantly, less than half the participants considered that their effective team management is a factor that contributes to successful business performance. More details on these results are displayed in table3.

Table 3: The rating of success factors.

Success factors	%	Success factors	
Strongly Motivated	97.6	Skillful information processing	75.6
Well-planned tasks	97.6	Strong engagement of executive board	75.6
Crisis management skills	89	Effective market strategy	73.2
Skillful risk management	87.8	Sufficient financial means	67.1
Effective management of funds	81.7	Conducive infrastructure	63.4
Skillful adaptation to change	80.5	Competent team	58.5
Offer demand alignment	80.5	Flexible legislations	46.3
Strong team engagement	79.3	Effective team management	46.3
Excellent strategic management from top managers	78	Lack of competitors	36.6
Enough experience	76.8	Conducive economic environment	34.1

#### 4.2 Managers' attributions of Success:

As shown in table 4, the subjects of this study reported that their unsuccessful business performance is mainly due to lack of team engagement, poor infra-structure, fierce competition and a tough economic environment. More external factors were invoked in explaining organizational failure by imputing negative performance to top executives' weak engagement, lack of financial means and the poor strategic management of their companies. An important number of participants also assigned their low achievement to their own actions by rating causes like ineffective market strategy and ineffective team management. On the other hand, internal factors like experience, planning and information processing skills were underrated. (see table 4 for more details).

Table 4: The rating of failure factors:

Internal factors of failure	%	External factors of failure	%
Lack of team engagement	75.6	inflexible legislations	43.9
Non-Conducive infrastructure	74.4	lack of Motivation	43.9
fierce competition	73.3	Incompetent team	43.9
Tough economic environment	68.3	Ineffective Crisis management skills	36.6
Ineffective market strategy	67.1	poor risk management	35.4
weak engagement of executive board	62.2	Ineffective management of funds	29.3
Lack of financial means	54.9	Lack of experience	24.4
poor strategic management from top managers	52.4	Lack of Offer demand alignment	23.2
Ineffective team management	51.2	ineffective tasks planning	20.7
poor adaptation to change	46.3	Lack of information processing	15.9

### 4.3 Managers attributions and self-serving bias:

To measure whether or not Moroccan managers display self-serving bias in their evaluations of their success and failure, the forty internal and external factors were computed into four variables: 1. ‘internal locus of success, 2. ‘external locus of success’, 3. ‘internal locus of failure’, 4. External locus of failure’. These variables were computed and recoded on SPSS to run paired sample t-tests to answer the second research question. The results are shown in tables 5 and 6.

Table5: Paired samples test

	Mean	N	Std. Deviation	Std. Error Mean	
Pair 1	Internal locus of success	40,30	82	9,208	1,017
	External locus of success	30,98	82	11,012	1,216
Pair 2	Internal locus of failure	18,54	82	14,326	1,582
	External locus of failure	28,60	82	5,998	,662

Table 6: Paired samples statistics

		Paired Differences	t	df	Sig. (2-tailed)
1	Pair Internal locus of success - External locus of success	10,900	11,819	81	,001
2	Pair Internal locus of failure - External locus of failure	-5,866	-4,772	81	,001

First, a paired sample t-test was conducted to investigate differences in the subjects ratings of the internal and external success factors. The results displayed in table 5 indicate that the participants gave more importance to their own actions than to external variables. The means for external factors is high but the means for internal causes is much higher. The mean differences between the participants' 'internal locus of success' ( $M=40.3$ ,  $SD=9.20$ ) and their 'external locus of success' ( $M=30.98$ ,  $SD=11.01$ ) were very significant,  $t(81)=11.8$ ;  $p < ,001$ .

The second paired t-test compared the managers' 'internal locus of failure' and 'external locus of failure' means to test whether their explanations of negative performance was biased or not. The scores show that the subjects rated external variables higher than internal variables. The difference between the means of the participants' 'internal locus of failure' ( $M=18.54$ ,  $SD=14.32$ ) and the means of their 'external locus of failure' ( $M=28.60$ ,  $SD=5.99$ ) was highly significant,  $t(81)=-4.77$ ;  $p < ,001$

## 5. Discussion

This study set off with the attempt to investigate how Moroccan managers explain their successful and unsuccessful performance and to measure the existence of self-serving bias in their causal attributions. The findings reported above show that Moroccan managers ascribe project success mainly to their personal actions. Importantly, most of these managers attributed their success to motivation which is a psychological construct and relegate managerial skills and experience to a secondary position. It is also interesting and a bit surprising that these managers did not include team management skills in the top of the causes of project success even if they considered team engagement to be a critical factor of success. These executives put their individual skills like task planning, risk management and management of funds ahead of their top executives' skills. Yet, they consider external factors like the companies strategic management and offer also indispensable for project success. On the other hand, the results show that Moroccan managers believe that factors in the outside environment like the economic situation and laws contribute less to their success. This means that Moroccan managers

recognize the impact of the companies' environmental factors on the success of the projects assigned to them but they don't think that their success is driven by causes that are their firms.

By giving themselves more credit for their success, Moroccan managers show self-serving bias in the evaluation of their performance. This finding provides evidence for Weiner's (1986, 1995) causal attribution theory and corroborates the results of previous studies in this area of research (Bloomfield 2008, Koonce, Seybert, and Smith 2010). It was purported that humans ascribe their success to their own actions in order to enhance their pride and self-esteem. Except for studies carried out in some eastern Asian countries where people attribute positive performance to the group or the team they are working with (March & Young, 1997; Heine and Hammamura, 2007), most research in causal attributions of success provided evidence for self-biased explanations. Cross-cultural research on the perceptions of success suggested that people in eastern cultures tend to display modesty behaviors through attributing success to either external factors or to groups (Miller & Schlenker, 1985), whereas Westerners tend to impute success to themselves to show self-worth and pride.

Another interesting result in the present study indicated that Moroccan managers impute their failure to external variables more than internal ones. It is really intriguing that these managers ascribed their failure mainly to factors like fierce competition and the tough economic environment; while they did not believe that lack of competition and a conducive economic environment contribute much to their success. A result such as this one provides implications for the motivational approach to self-serving bias which suggests that bias errors are driven by psychological motives such as self-defense and maintaining self-worth. It is believed that the process of seeking explanations to events is mediated by emotions and not logic. The explanations provided in this study may be due to the fact that these managers wanted to protect themselves and preserve their self esteem. The fact that these managers show self-serving bias in evaluating their negative performance is in line with previous research findings that business executives make biased attributions of failure (Bloomfield 2008, Koonce, Seybert, and Smith 2010). Although they used some internal variables to explain the failure of their actions, the managers who took part in this study put greater emphasis on environmental causes that are beyond their control. Therefore, it can be suggested that Moroccan managers tend to protect their self-worth by imputing their failure to external uncontrollable factors. Another explanation can be found in the cognitive model of self-serving bias which claims that individuals build their explanations on the basis of their previous experiences and expectations. A very small number of subjects in this study ascribed their failure to lack of experience and lack of management skills. While self-protection may seem a plausible reason underlying such attributions, it might also be

understood that these managers have a high value of themselves and their skills and therefore expect their actions to be successful unless they are thwarted by external, uncontrollable factors.

Psychologists also believe that self-serving bias is caused by the inability to interpret information in a fair way (Young, 2011). A number of current behavioral economics research on the link between self-serving bias and the interpretation of environmental information showed how this kind of bias can make economic agents overconfident and can lead them to miscalculate risks and opportunities (Gervais and Odean, 2001; Malmendier and Tate 2005, Libby and Rennekamp 2012). To illustrate, an over-reliance on external factors and overconfidence in one's abilities can overshadow the role of some important internal factors like lack of skills or motivation. While this study has provided evidence for self-serving bias in Moroccan managers' attributions of failure, it is still difficult to explain how these executives come to these explanations and how these ascriptions affect their business decisions. Nevertheless, these findings contribute some important knowledge to the way Moroccan managers evaluate their behavioral outcomes in an economic context.

## **Conclusion**

Despite the wider use of causal attribution theory in organizational research and the important results and implications reached by empirical studies in this field, it has received little attention from Moroccan researchers of economic performance. The present study drew upon the social psychology of organizations and attribution theories applied to behavioral economics to explore and explain how Moroccan SME's managers evaluate project success and failure. The results reached are in line with the main premises of Weiner's (1986) attribution theory of achievement. These findings have strong implications about Moroccan managers' attribution processes and open new venues for researchers. Nevertheless, the results should be taken with caution and interpreted within their methodological limitations.

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