

Perspective

Attribution neutrality in performance management: Generalising neutral quality attribution to human resource management

Viateur Nkurunziza*

Faculty of Business and Economics (FBE), RISEBA University of Applied Sciences, LV-1050 Riga, Latvia

*Corresponding author: Viateur Nkurunziza, viateur.nkurunziza@yahoo.fr

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Abstract: Performance appraisal systems are widely presented as meritocratic mechanisms for recognising employee contributions and allocating rewards. Yet the recognition of merit often depends not only on actual contribution but also on structurally advantageous but performance-irrelevant characteristics such as visibility, status, evaluator proximity, tenure or scale. Appraisal systems may therefore reproduce structural inequalities even when distributive rules, procedures and interpersonal treatment appear fair. Although organisational justice research has extensively theorised distributive, procedural, interactional and informational fairness, little attention has addressed the neutrality of the evaluative process through which merit is first recognised, before justice operates. This conceptual paper builds on Neutral Quality Attribution (NQA), a diagnostic principle from the Maturation Tree of Inclusive Shared Value (MTISV) for recognising quality independently of structural advantage in producer-centred value chains. Through theoretical generalisation it develops Attribution Neutrality, the degree to which employee merit is recognised independently of structurally advantageous but performance-irrelevant characteristics, extending MTISV into human resource management. Integrating attribution theory, organisational justice, performance appraisal, meritocracy, strategic human resource management and value-capture research, it argues that Attribution Neutrality is an antecedent evaluative condition for organisational justice rather than an additional justice dimension. Fairness thus follows a sequence in which contribution becomes recognised merit, which informs reward distribution, shapes perceptions of justice, and influences equitable value capture. The paper identifies six mechanisms that undermine Attribution Neutrality, develops six propositions, and illustrates it through the empirical foundations of MTISV in Rwanda's coffee industry. By treating the neutrality of merit recognition as a distinct object of analysis, it offers a new diagnostic principle for performance appraisal, responsible human resource management and future research on organisational fairness.

Keywords: organisational justice; merit recognition; evaluator bias; meritocracy; appraisal fairness; value capture; Maturation Tree of Inclusive Shared Value (MTISV); responsible HRM

1. Introduction

Performance appraisal occupies a central position within human resource management because it shapes how organisations recognise employee contributions, allocate rewards, identify talent and support career development. Appraisal systems therefore perform a dual function: they guide managerial decision-making while signalling the behaviours, competencies and achievements that organisations value (Gerhart & Rynes, 2003; DeNisi & Murphy, 2017; Boxall & Purcell, 2016). Because they influence motivation, organisational commitment, trust and perceptions of fairness, appraisal systems are fundamental components of strategic human resource management (Bowen & Ostroff, 2004; Wright & Nishii, 2013).

Despite decades of refinement, appraisal continues to face a persistent difficulty. Organisations generally assume that appraisal systems reward merit, yet merit is not directly observable. Managers interpret behaviours, outcomes and contextual information before deciding who deserves recognition, and this interpretation inevitably involves attribution: they infer competence, effort, potential and value from incomplete information, relying on observable indicators that only imperfectly represent actual contribution (Heider, 1958; Kelley, 1973; Weiner, 1985). Consequently, the recognition of merit may be shaped not only by performance but also by structurally advantageous yet performance-irrelevant characteristics such as organisational visibility, hierarchical status, evaluator proximity, tenure, team size or access to resources.

Appraisal research has documented these distortions extensively. Halo effects, leniency, recency and central-tendency biases, and subjective managerial discretion demonstrate that appraisal outcomes frequently reflect the evaluative process rather than performance alone (Landy & Farr, 1980; Murphy & Cleveland, 1995; Bol, 2011; Moers, 2005; DeNisi & Murphy, 2017). Compensation research similarly shows that organisations substitute observable proxies such as output volume, measurable targets or organisational scale for more complex assessments of contribution, because these indicators reduce information costs and simplify decision-making (Prendergast, 1999; Bloom, 1999; Trevor et al., 2012; Shaw, 2014). While such proxies improve administrative efficiency, they also increase the likelihood that structural advantage becomes confused with merit itself.

These concerns intersect directly with organisational justice. Since Adams' (1965) equity theory, scholars have shown that employees continually evaluate the fairness of outcomes relative to their contributions. Subsequent work extended this to procedural justice (Leventhal, 1980; Greenberg, 1990), interactional justice (Bies & Moag, 1986) and informational justice (Colquitt et al., 2001), establishing organisational justice as a dominant framework for understanding employee attitudes and behaviour (Cropanzano et al., 2007; Colquitt et al., 2013). Yet an evaluative assumption remains comparatively underexplored. Justice research largely examines how organisations distribute rewards, design procedures and communicate decisions after performance has been evaluated. Much less attention has addressed the neutrality of the evaluative process through which merit is first recognised. Appraisal systems may therefore apply equitable procedures and distribute rewards consistently while relying on evaluations that have already absorbed structural bias, so that fairness is pursued at the level of distribution rather than at the earlier stage of recognition.

This observation also reveals a limitation in contemporary discussions of meritocracy. Organisations increasingly aspire to reward employees according to competence and contribution rather than social characteristics. However, research demonstrates that explicit commitment to meritocratic principles does not necessarily eliminate inequality and may, under certain conditions, reinforce it (Castilla, 2008; Castilla & Benard, 2010; Son Hing et al., 2011). Existing studies explain this paradox primarily through unconscious bias and organisational culture. The present paper argues that an additional explanation lies in the neutrality of the attribution process itself: meritocratic intentions cannot ensure equitable recognition if appraisal systematically privileges structurally advantageous characteristics over actual contribution.

The conceptual foundation for addressing this problem originates outside the traditional HRM literature. Within the Maturation Tree of Inclusive Shared Value (MTISV), Neutral Quality Attribution (NQA) was developed as a diagnostic principle for evaluating whether product quality is recognised independently of structural characteristics such as production volume, farm size or bargaining power (Nkurunziza, 2026). Developed from empirical research

in Rwanda's coffee industry, NQA demonstrated that producers operating under unequal structural conditions could achieve comparable quality while nevertheless receiving unequal commercial recognition, because observable scale frequently served as an implicit proxy for quality. Although initially developed within producer-centred value chains, the underlying evaluative logic extends well beyond agriculture to a broader organisational challenge: recognising contribution independently of structural advantage.

Building on this foundation, the present paper develops Attribution Neutrality as the organisational generalisation of Neutral Quality Attribution, defined as the degree to which employee merit is recognised independently of structurally advantageous but performance-irrelevant characteristics. Rather than proposing another dimension of organisational justice, it positions Attribution Neutrality as an antecedent evaluative condition that influences the quality of the merit information upon which distributive, procedural and interactional justice subsequently operate. The paper makes three contributions. First, it demonstrates how NQA can be generalised beyond producer-centred value chains into a broader organisational construct, illustrating the wider theoretical potential of MTISV. Second, it introduces Attribution Neutrality as a distinct lens on the fairness of merit recognition prior to reward allocation, complementing rather than competing with established justice theory. Third, it integrates attribution theory, performance appraisal, organisational justice, strategic HRM and value-capture research into a unified account of how employee contribution becomes recognition, how recognition informs distribution, and how distribution ultimately shapes organisational justice and equitable value capture. The remainder of the paper develops the theoretical background, defines the construct, identifies six mechanisms of distortion, positions the construct within justice theory, illustrates the generalisation through the MTISV case, advances six propositions, and discusses implications.

2. Theoretical background

2.1 Organisational justice and the assumption of accurate recognition

Organisational justice distinguishes several dimensions of fairness. Distributive justice concerns the fairness of outcomes relative to contributions (Adams, 1965; Leventhal, 1980); procedural justice concerns the fairness and consistency of the rules by which decisions are made (Greenberg, 1990; Colquitt, 2001); and interactional and informational justice concern the respect and explanation people receive (Bies & Moag, 1986; Colquitt et al., 2001). Meta-analytic evidence confirms that these dimensions jointly predict trust, commitment, citizenship and performance (Colquitt et al., 2013; Cropanzano et al., 2007). Each dimension, however, operates on merit that has already been recognised. Justice research therefore tends to assume that the appraisal generating merit is a sufficiently accurate representation of contribution, and concentrates on what happens once that representation exists. The neutrality of recognition itself is left comparatively unexamined, even though every downstream judgement of fairness inherits whatever distortion the recognition stage introduced.

2.2 Attribution theory and the organisational construction of merit

Attribution theory explains how observers infer the causes of behaviour and outcomes from available information (Heider, 1958; Kelley, 1973; Weiner, 1985). In appraisal, managers attribute results to ability, effort, task difficulty or circumstance, and these causal judgements determine who is regarded as meritorious. Attribution is thus the mechanism through which raw performance is converted into recognised merit. It is also the point at which structural cues enter, because attribution is disproportionately influenced by information that is

salient, available and proximate. Employees whose work is visible to evaluators, or who occupy roles that generate abundant observable evidence, are more readily credited than colleagues whose equally valuable contributions are less observable. Recognition, in other words, is constructed rather than simply read off performance, and the conditions of its construction are precisely where neutrality can be lost.

2.3 Performance appraisal, meritocracy and structural advantage

Appraisal research shows that evaluation becomes more subjective as organisational complexity increases, widening the scope for discretion and bias to shape ratings (Landy & Farr, 1980; Murphy & Cleveland, 1995; Moers, 2005; Bol, 2011; DeNisi & Murphy, 2017). Because complex contribution is costly to assess directly, organisations rely on observable proxies such as scale, targets and visibility, which correlate with structural position as much as with quality, and which reward pay dispersion patterns that may reflect opportunity rather than output (Prendergast, 1999; Gerhart & Rynes, 2003; Trevor et al., 2012; Shaw, 2014; Bloom, 1999). Meritocracy research adds a further layer: formal commitments to merit can paradoxically widen disparities when the instruments used to identify merit are not themselves neutral, because the language of merit lends legitimacy to biased outcomes (Castilla, 2008; Castilla & Benard, 2010; Son Hing et al., 2011). Across these literatures the same pattern recurs: structural advantage repeatedly enters evaluation under the guise of merit.

2.4 From Neutral Quality Attribution to a research gap

NQA names the diagnostic question of whether quality is recognised independently of structural advantage (Nkurunziza, 2026). Read across to the employment relationship, it exposes a gap that the literatures above leave open. Attribution theory explains how causal credit is assigned but is rarely connected to fairness; appraisal research documents bias but treats it as measurement error rather than as an object of justice; and justice research theorises fairness but assumes recognition is already accurate. The neutrality of merit recognition, situated prior to distribution, has therefore fallen between these fields. Naming and theorising that stage is the task of the next section.

Bridging these fields is not merely additive. Attribution theory supplies the mechanism, appraisal research supplies evidence of its failure, and justice theory supplies the normative stakes; only when they are read together does the neutrality of recognition become visible as a distinct object of analysis with its own antecedents and consequences. The construct developed below is the point at which these strands meet.

3. Attribution Neutrality: generalising Neutral Quality Attribution

3.1 The generalisation

NQA emerged to diagnose recognition in producer value chains, where quality achieved by smaller producers was systematically under-recognised because scale served as a proxy for quality (Nkurunziza, 2026). The logic, however, is not specific to agriculture. Wherever contribution is evaluated under incomplete information, structural advantage can substitute for merit, because evaluators economise on costly assessment by relying on observable but confounded cues. Generalising NQA from producers to employees therefore yields Attribution Neutrality as its organisational counterpart. The generalisation transfers the diagnostic question from products to people while preserving its core structure, and it is a genuine theoretical generalisation rather than a loose analogy, as elaborated in Section 6.

Two conditions make this generalisation valid rather than merely suggestive. First, the evaluative problem must share the same structure across settings, which it does: an evaluator with incomplete information must separate the quality of

a contribution from the contextual conditions that make it observable. Second, the confounding variable must play the same role, which it also does, since farm scale in the value chain and organisational visibility in the firm both raise the probability of recognition without guaranteeing superior quality. Where these conditions hold, a construct developed in one setting can be transferred to the other without loss of meaning. The mechanisms common to both settings, the conditions under which the transfer holds, and the respects in which the two contexts differ are specified in Section 6.6.

3.2 Defining Attribution Neutrality

Attribution Neutrality is the degree to which employee merit is recognised independently of structurally advantageous but performance-irrelevant characteristics.

Merit denotes the organisational recognition of employee contribution as expressed in performance evaluations, promotion decisions, developmental opportunities and reward allocation. Structurally advantageous characteristics are contextual conditions that raise the probability of recognition without necessarily reflecting superior contribution, including organisational visibility, hierarchical status, evaluator proximity, tenure, resource availability, team size and output scale. The definition deliberately separates recognition, the evaluative process that determines whose contribution is acknowledged, from distribution, the subsequent allocation of rewards, opportunities and resources. Though closely related, these are analytically distinct stages of performance management, and conflating them obscures the point at which bias enters.

Attribution Neutrality does not imply that context should be ignored during appraisal. Some roles genuinely involve greater complexity, responsibility or strategic importance, and evaluators may legitimately take such differences into account. The principle requires only that contextual characteristics not become substitutes for merit itself: structural advantage may provide additional information, but it should not predetermine judgements of contribution. Nor should Attribution Neutrality be read as a demand for perfect objectivity, since creativity, collaboration, judgement and contextual adaptation resist full measurement (DeNisi & Murphy, 2017). It is a normative evaluative principle against which appraisal systems can be assessed by the extent to which they minimise attribution bias arising from performance-irrelevant structural conditions.

3.3 Recognition as the missing stage in organisational fairness

Organisations never distribute merit directly; what they distribute is its recognition. Fairness therefore unfolds as a sequence in which employee contribution is transformed into recognised merit, which informs the distribution of rewards, which shapes perceptions of organisational justice, and which ultimately influences equitable value capture for employees and organisations alike (Lepak, Smith & Taylor, 2007; **Figure 1**). Existing justice research concentrates on the later links in this chain, while Attribution Neutrality names the first. The ordering matters because distortion at the recognition stage propagates downstream: if merit is mis-recognised, subsequent justice cannot fully compensate, since equitable procedures are then applied to evaluations that are already biased. Recognition is thus the stage at which fairness is most consequentially won or lost, yet it has remained largely implicit in both justice and appraisal research.

Making recognition explicit also changes what it means to improve appraisal. Efforts that refine distribution rules or communication, however valuable, address later links in the chain; improving neutrality means intervening at the moment contribution is interpreted. This reframing directs attention upstream, to the

design of the evaluative act itself, where the largest gains in fairness are available and where existing systems typically invest the least.

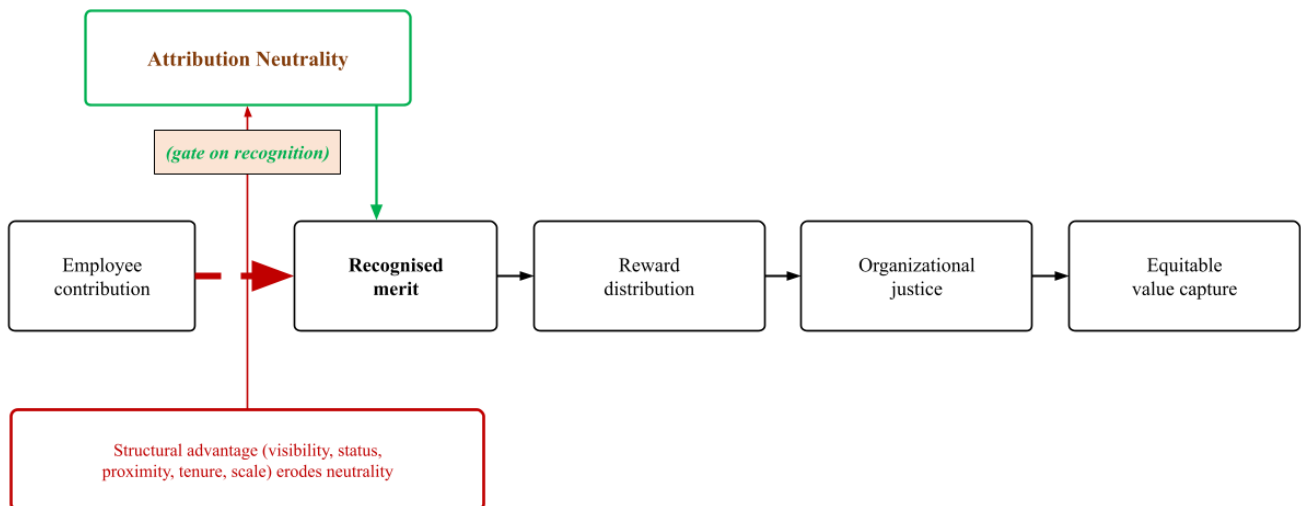


Figure 1. The recognition sequence: Attribution Neutrality as the gate between employee contribution and recognised merit.

3.4 An antecedent evaluative condition, not a fifth dimension

Attribution Neutrality is best understood not as an addition to the established justice dimensions but as an antecedent condition for them. Distributive, procedural and interactional justice all presuppose that merit has been recognised; they describe fairness in what is done with recognised merit. Attribution Neutrality concerns the quality of that recognition itself and therefore sits logically prior to the others, conditioning the informational input on which they operate. Treating it as a fourth or fifth dimension would flatten this ordering and obscure the fact that neutral recognition is a precondition for the other dimensions to deliver genuine fairness. **Table 1** situates the construct alongside the established dimensions. Section 3.5 extends that comparison beyond organisational justice to the adjacent models of evaluative quality with which the construct might otherwise be confused.

3.5 Distinguishing Attribution Neutrality from adjacent constructs

Attribution Neutrality borders on several literatures that also examine evaluative quality, and its contribution depends on being distinguished from them. **Table 1** orders these constructs by tier within the recognition–reward sequence: recognition, the attribution of merit; measurement, the psychometric quality of the evaluation that results; allocation, the rewards that follow; and perception, employees' fairness judgements of those decisions.

Table 1. Attribution Neutrality and adjacent constructs: focal question, object, tier and relation to the proposed construct.

Construct (key sources)	Focal question	Object and locus	Tier	Relation to Attribution Neutrality
Rater error and appraisal bias: halo, leniency, centrality, recency (Landy & Farr, 1980; Murphy & Cleveland, 1995; Bol, 2011)	Do rating tendencies detach scores from actual performance?	Evaluator rating tendencies	Measurement	Treats distortion as an individual tendency correctable by training, and does not ask whether it aligns with structural position.
Rating accuracy and the criterion problem (Cronbach, 1955; Sulsky & Balzer, 1988; Austin & Villanova, 1992; Murphy, 2008)	Does the rating correspond to true performance?	Correspondence between rating and criterion	Measurement	The nearest neighbour: accuracy presupposes a criterion that may itself be contaminated by structural opportunity. Neutrality replaces correspondence with independence from a nominated class of confounds, and treats their removal as a fairness rather than a validity requirement.
Noise and judgement inconsistency (Kahneman et al., 2021)	Do judgements vary when they should agree?	Variability within and between judges	Measurement	Noise is undirected; non-neutrality is directional and patterned by structural position, so aggregation does not remove it.
Bias defined over social groups: test bias, differential prediction, stereotyped evaluation (Aguinis et al., 2010; Heilman, 2012)	Does evaluation operate equivalently across groups?	Instrument properties and cognition by social category	Measurement	Defined over protected group membership; structural position is not a protected category and cuts across social groups.
Signalling and proxy reliance under incomplete information (Spence, 1973; Prendergast, 1999; Connelly et al., 2011)	Which signals are used when quality is costly to verify?	Signal–quality relationship; information costs	Measurement	Treats proxy reliance as efficient; neutrality asks what that efficiency costs in equitable recognition, and where reliance becomes substitution.
Status characteristics and cumulative advantage (Berger et al., 1972; Merton, 1968; Ridgeway, 2014)	How do status cues and prior recognition shape later reward?	Status generalisation and self-reinforcing advantage	Measurement and allocation	Explains why recognition compounds; neutrality converts that account into a design criterion for appraisal systems.
Distributive justice (Adams, 1965; Leventhal, 1980)	Are outcomes fairly allocated relative to contribution?	Allocation of outcomes	Allocation	Operates on merit already recognised; equitable allocation of contaminated recognition remains inequitable.
Procedural, interactional and informational justice (Leventhal, 1980; Bies & Moag, 1986; Greenberg, 1990; Colquitt, 2001; Rupp et al., 2017)	Are procedures consistent and people treated with respect?	Decision procedures and interpersonal treatment, as perceived	Allocation and perception	Perceptual, and silent on how the evaluative input was generated. Neutrality is a property of the evaluative act itself and logically prior to all three.
The meritocracy paradox (Castilla, 2008; Castilla & Benard, 2010; Son Hing et al., 2011)	Why do merit commitments sometimes widen disparities?	Organisational ideology and managerial discretion	Allocation and perception	Explains the paradox through culture and discretion; neutrality adds the instrument-level explanation and identifies what must be repaired.
Algorithmic fairness in HR (Barocas & Selbst, 2016; Köchling & Wehner, 2020)	Do automated decisions produce disparate outcomes?	Model inputs, training data and outcome parity	Measurement and allocation	Fairness is defined over protected attributes, while structural-opportunity variables remain in the feature set as legitimate performance data.
Attribution Neutrality (proposed; Nkurunziza, 2026; Heider, 1958; Kelley, 1973; Feldman, 1981)	Is merit recognised independently of structurally advantageous but performance-irrelevant characteristics?	Neutrality of the recognition act, as a system property	Recognition	Names the recognition stage as a distinct object with its own antecedents, positions the constructs above as its causes or consequences, and applies to human and algorithmic evaluation alike.

Source: Author's own creation.

Three distinctions carry the analytical weight. Rater error and noise treat distortion as tendency or inconsistency to be corrected psychometrically, whereas Attribution Neutrality concerns a directional displacement patterned by

structural position; accuracy is defined against a criterion that may itself be contaminated, whereas neutrality is defined as independence from a nominated class of confounds; and bias-oriented models define the problem over protected group membership, whereas structural position cuts across social categories. The construct's claim is therefore one of tier rather than of superiority: it is not a better account of rating error, a rival measure of accuracy or a further justice dimension, but the upstream condition that determines what those constructs subsequently operate on.

4. Mechanisms undermining Attribution Neutrality

Six recurring mechanisms erode Attribution Neutrality. Although each has been studied separately across attribution theory, appraisal research and the sociology of meritocracy, they converge on a common consequence: merit is attributed according to structural advantage rather than actual contribution. **Figure 2** and **Table 2** summarise the mechanisms and their convergence.

The mechanisms are not independent. Cognitive bias makes evaluators more susceptible to visibility effects; institutional routines encode status and scale into metrics; and meritocratic framing legitimises the result. In combination they are mutually reinforcing, which is why interventions aimed at any single mechanism in isolation tend to have limited effect.

Substituting observable scale for intrinsic contribution. Because quality is costly to assess directly, organisations lean on scale and output volume as proxies. Employees who manage larger budgets, teams or portfolios generate more observable evidence and are systematically over-credited relative to colleagues whose smaller-scale work is of equal or higher quality. This is the organisational counterpart of judging coffee by farm size rather than cup quality (Prendergast, 1999; Nkurunziza, 2026).

Cognitive bias in performance evaluation. Evaluative judgement is subject to halo effects, leniency, recency and central-tendency biases, confirmation bias and unstructured discretion. These tendencies detach ratings from performance and are amplified when evaluation is subjective or time-pressured, producing systematic noise as well as bias in recognition (Landy & Farr, 1980; Murphy & Cleveland, 1995; Bol, 2011; Moers, 2005; Kahneman et al., 2021).

Organisational visibility and evaluator proximity. Employees who are visible to evaluators and proximate in reporting lines generate more evaluative evidence and attract disproportionate credit, while equally valuable but less visible contributions are under-recognised. Distance suppresses recognition, a dynamic sharpened in remote, hybrid and geographically distributed work where proximity to decision-makers is unevenly distributed (DeNisi & Murphy, 2017; Allen et al., 2015).

Status, reputation and accumulated recognition. Prior status shapes the causal credit an evaluator assigns, so recognition becomes self-reinforcing: past recognition raises expectations and salience, which generate further recognition largely independently of current contribution. Reputation thus operates as a structural advantage that compounds over time (Heider, 1958; Kelley, 1973; Weiner, 1985).

Meritocratic ideology without attribution-neutral evaluation. When organisations invoke merit but lack neutral instruments to identify it, the language of meritocracy licenses biased attribution and lends it legitimacy, so that structurally advantaged recognition is experienced as deserved. This is why explicit meritocratic commitments can widen rather than narrow disparities (Castilla & Benard, 2010; Son Hing et al., 2011).

Institutional and algorithmic reinforcement of attribution bias. Performance metrics, HR routines and incentive systems institutionalise particular patterns

of recognition, and algorithmic decision-support systems trained on historical organisational data reproduce those patterns unless explicitly designed to distinguish contribution from structural opportunity. Digitalisation can therefore entrench rather than remove attribution bias (Bowen & Ostroff, 2004; Wright & Nishii, 2013; Köchling & Wehner, 2020; Tambe et al., 2019; Minbaeva, 2021).

Table 2. Mechanisms that erode Attribution Neutrality. Source: Author's own creation.

Mechanism	How it distorts attribution	Supporting literature
Volume-as-quality proxy	Scale/output substitutes for quality; large units over-credited	Nkurunziza (2026); Prendergast (1999)
Leniency / centrality / halo	Rating tendencies detach scores from actual quality	Landy & Farr (1980); Bol (2011); Moers (2005)
Visibility & evaluator proximity	Closer, more visible actors attract more credit	Murphy & Cleveland (1995); DeNisi & Murphy (2017)
Status- / scale-based attribution	Prior status shapes causal credit for outcomes	Heider (1958); Kelley (1973); Weiner (1985)
Meritocratic framing without neutral tools	Invoking merit licenses biased attribution	Castilla & Benard (2010); Son Hing et al. (2011)
Institutional & algorithmic reinforcement	Routines and models reproduce existing recognition	Köchling & Wehner (2020); Tambe et al. (2019)

Source: Author's own creation.

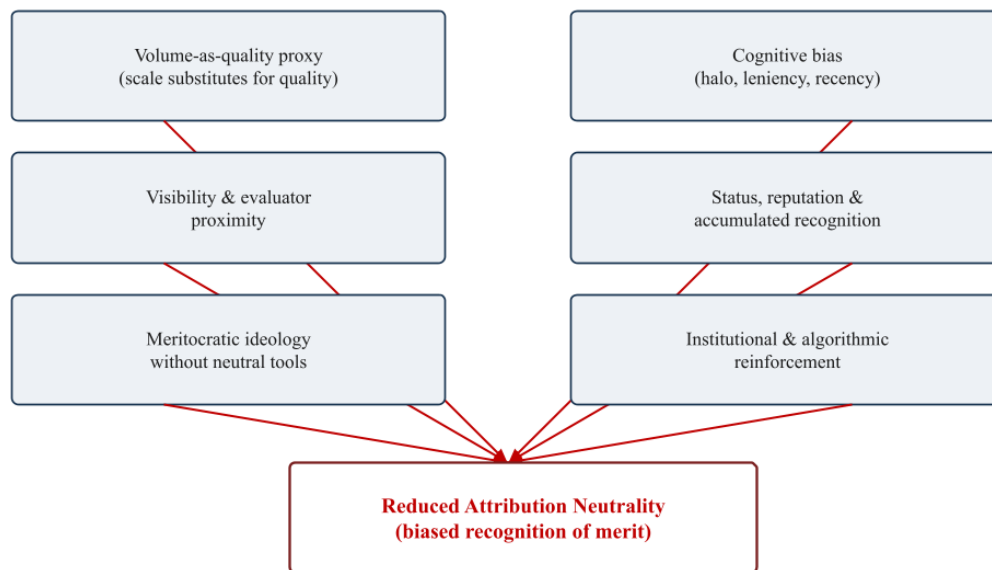


Figure 2. Mechanisms of attribution distortion converging on reduced Attribution Neutrality.

5. Attribution Neutrality and organisational justice: a recognition perspective

5.1 Recognition and distribution as distinct organisational processes

Performance management is often discussed as though recognising contribution and distributing rewards were a single activity. In practice they are two conceptually distinct processes. Recognition concerns the evaluative interpretation of contribution; distribution concerns the allocation of outcomes such as compensation, promotion, development or symbolic acknowledgement.

The distinction matters because distribution cannot correct distortions introduced during recognition. If evaluators systematically overestimate the contribution of structurally advantaged employees while underestimating equally valuable but less visible work, reward allocation may remain procedurally impeccable yet still reproduce inequitable recognition. Organisational justice asks whether rewards are allocated consistently given the available performance information; Attribution Neutrality asks whether that information was itself generated neutrally. The two are complementary but analytically separate.

5.2 Why Attribution Neutrality is not a fifth justice dimension

The established justice dimensions describe fairness within decisions taken once merit is known, whereas Attribution Neutrality concerns whether merit was recognised neutrally in the first place. It is therefore logically prior rather than parallel: a precondition for the informational integrity that distributive, procedural and interactional justice assume (Greenberg, 1990; Bies & Moag, 1986; Cropanzano et al., 2007). Presenting it as a further dimension would place it on the same plane as constructs it actually underwrites, and would lose the central claim that recognition precedes and conditions distribution. Positioning Attribution Neutrality as an antecedent condition preserves both the integrity of existing justice theory and the distinctiveness of the recognition stage.

5.3 A recognition perspective on organisational fairness

Viewing fairness through recognition shifts analytical attention from the fairness of decisions to the fairness of evaluation, and expands the temporal sequence through which fairness is understood. On this view fairness develops through five interconnected stages: contribution, recognition, distribution, organisational justice and value capture. Employees first create value through performance, knowledge, innovation and collaboration; evaluators interpret these contributions and transform them into recognised merit; recognition informs the distribution of rewards and opportunities; employees assess the fairness of those decisions through the established justice dimensions; and these experiences shape the value employees ultimately capture. The perspective does not diminish distributive or procedural justice but locates them within a longer chain whose first link has been neglected. It also resonates with accounts distinguishing recognition from redistribution (Fraser, 2003): to withhold neutral recognition is itself a form of injustice, independent of how rewards are later shared.

5.4 Resolving the meritocracy paradox

This perspective clarifies why meritocratic commitments can entrench inequality (Castilla & Benard, 2010). If systems assume that recognition is neutral when it is not, meritocratic distribution simply formalises biased evaluations through equitable-looking procedures, and the rhetoric of merit makes the resulting inequality appear earned. Meritocracy therefore requires two complementary capabilities: the neutral recognition of contribution and the equitable distribution of rewards. The second has received sustained attention; the first remains comparatively under-institutionalised. Attribution Neutrality names the missing capability and thereby offers a resolution to the paradox that does not rely solely on unconscious bias or culture.

5.5 Theoretical integration

Attribution Neutrality connects several literatures into a single account of organisational recognition. Attribution theory explains how evaluative judgements are formed; appraisal research identifies the sources of their distortion; organisational justice explains fairness in organisational decision-making; strategic HRM explains how appraisal systems influence organisational effectiveness; and MTISV contributes the diagnostic principle through which contribution can be recognised independently of structural advantage. Attribution Neutrality

serves as the conceptual bridge linking these perspectives, giving cognitive bias, structural asymmetry, organisational recognition and equitable outcomes a shared vocabulary.

The value of this integration is practical as well as conceptual. A manager who understands recognition as a distinct stage can ask a different diagnostic question during appraisal, namely whether a rating reflects the quality of an employee's contribution or the visibility of their position, and can design review processes that hold the two apart.

6. From Neutral Quality Attribution to Attribution Neutrality: theoretical generalisation

6.1 Neutral Quality Attribution within the MTISV framework

Within MTISV, NQA diagnoses whether quality is recognised on its own terms or through structural proxies in producer-centred value chains (Nkurunziza, 2026). It emerged from analysis of value creation and value capture along chains in which recognition, not only production, determined reward, and in which governance structures shaped who could translate quality into commercial return (Gereffi et al., 2005; Lepak, Smith & Taylor, 2007). NQA thus began as a practical diagnostic for a recurring injustice: quality produced under structural disadvantage that fails to be recognised as such.

6.2 Structural asymmetry in Rwanda's coffee industry

In Rwanda's coffee sector, smallholders can achieve quality comparable to that of larger producers yet secure weaker commercial recognition, because scale, relational position and bargaining power operate as proxies for quality in the eyes of buyers (Macchiavello & Morjaria, 2021; Wienhold & Roberts, 2025). Recognition, rather than intrinsic quality, frequently governed reward. This is the empirical signature of low neutrality: two producers of equal quality receive unequal recognition because one occupies a more advantageous structural position. The case provided the grounded observation from which the diagnostic principle was abstracted.

6.3 From producer recognition to employee recognition

The organisational relevance of NQA becomes apparent once recognition is treated as a general evaluative mechanism rather than an industry-specific phenomenon. Employees, like producers, operate under unequal structural conditions that shape opportunities for recognition; differences in visibility, resource availability, team size, managerial proximity, departmental prestige and strategic positioning influence how contribution is observed and interpreted. The underlying evaluative challenge is strikingly similar across the two settings. Coffee buyers must distinguish intrinsic product quality from production scale; managers must distinguish employee contribution from organisational visibility. In each case the evaluator confronts the same problem: separating the quality of contribution from the contextual conditions that facilitate its recognition (**Figure 3**).

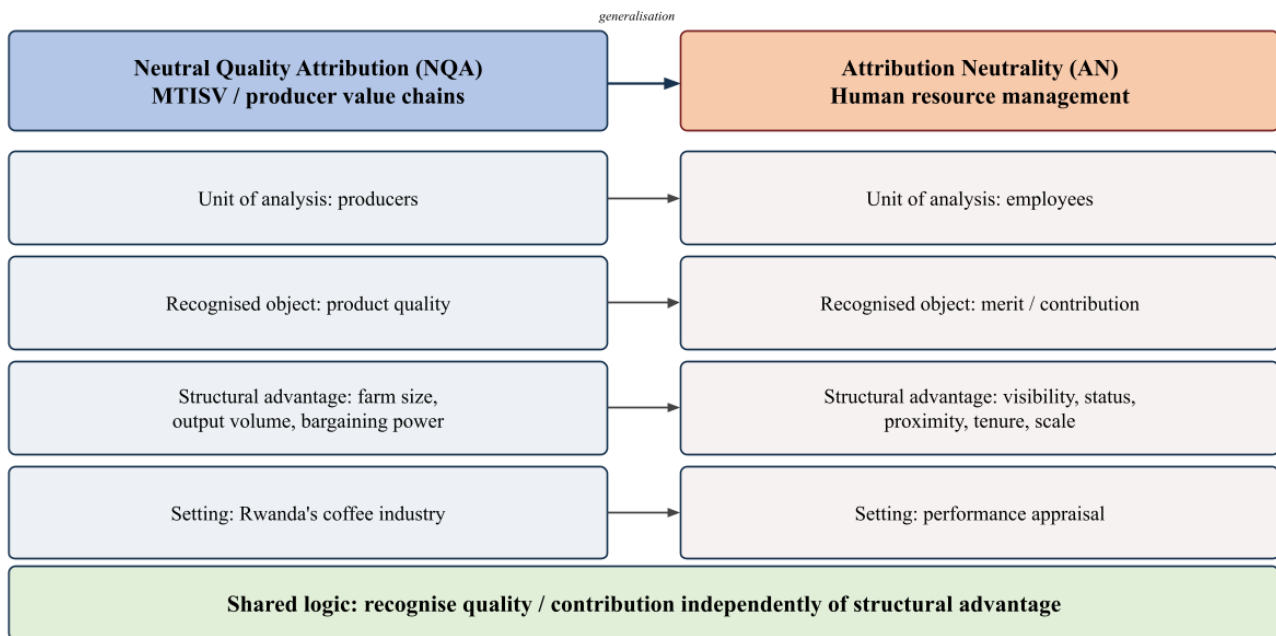


Figure 3. Theoretical generalisation from Neutral Quality Attribution to Attribution Neutrality.

6.4 Recognition as the bridge between contribution and value capture

Because recognition governs reward, it also governs value capture. Debates over shared value observe that the creation of value does not guarantee its capture by those who create it, and that appeals to shared value can obscure this gap (Porter & Kramer, 2006; Porter & Kramer, 2011; Crane et al., 2014; Dembek et al., 2016; de los Reyes & Scholz, 2019). Attribution Neutrality specifies the missing link: creators capture value only if their contribution is first recognised neutrally. Recognition is therefore the mechanism connecting contribution to capability and dignity at work, linking organisational fairness to broader questions of human development (Sen, 1999; Bolton, 2007).

6.5 Illustrating theoretical generalisation

The move from NQA to Attribution Neutrality is theoretical generalisation rather than metaphor. The same diagnostic principle, recognising contribution independently of structural advantage, applies across producer and employment settings, differing only in the unit of analysis and the surrounding context. Demonstrating that a construct developed for value chains can be systematically extended to the employment relationship illustrates the wider theory-generating potential of MTISV and provides a template for further generalisation to other evaluative settings in which structural advantage and recognition interact.

Understood this way, generalisation is a method as much as a result. It specifies how a diagnostic principle abstracted from one empirical setting can be carried into another by identifying the shared evaluative structure and the common confounding role of structural advantage. This makes MTISV a generative framework rather than a single-context model, and suggests that further constructs may be derived from it for other settings in which recognition and structural position interact, such as procurement, peer review or the allocation of credit in collaborative work.

6.6 Common mechanisms, scope conditions and limits of the generalisation

A generalisation is disciplined only if it specifies what travels between settings, under what conditions, and what does not travel at all. Four mechanisms

operate identically in the producer value chain and in the employment relationship, and together they constitute the transferable content of the construct.

Proxy substitution under costly verification. In both settings the quality of a contribution is costly to verify, and evaluators economise by relying on observable attributes that correlate with quality without constituting it. Buyers read scale; managers read output volume, budget size and span of control. Signalling theory explains why this is individually rational: where verification is expensive, evaluators weight signals by their perceived reliability rather than by their validity, and signals that are cheap to observe crowd out those that are not (Spence, 1973; Prendergast, 1999; Connelly et al., 2011).

Confounded observability. Structural position governs not only the size of a contribution but the volume of evidence it generates. A larger producer supplies more lots and more interactions to draw on; a more visible employee generates more observable instances of performance. Because attribution is disproportionately shaped by information that is salient, available and proximate, the structurally advantaged party is credited more readily even where quality is equal (Heider, 1958; Kelley, 1973; Feldman, 1981). This mechanism most directly justifies the transfer, because it is a property of the evaluative situation rather than of either domain.

Status generalisation and cumulative advantage. Recognition, once conferred, alters the expectations brought to the next evaluation, so that advantage compounds independently of subsequent contribution. Producers with an established reputation secure attention that new entrants of equal quality do not, and employees with a record of recognition attract the interpretive benefit of the doubt. This is what turns a single instance of non-neutral recognition into a durable structure (Berger et al., 1972; Merton, 1968; DiPrete & Eirich, 2006; Ridgeway, 2014).

Institutional encoding. The proxy does not remain in the evaluator's head. It is written into grading standards, procurement criteria, performance metrics, incentive formulas and, increasingly, into models trained on the resulting records, at which point it persists independently of any individual judgement and acquires the appearance of objectivity (Bowen & Ostroff, 2004; Tambe et al., 2019; Köchling & Wehner, 2020; Barocas & Selbst, 2016). Institutional encoding is why neutrality is a property of systems rather than of evaluators, and why it is amenable to design.

These mechanisms operate wherever five conditions hold jointly. **Table 3** states them; the third carries the demarcation that matters most in practice.

Table 3. Scope conditions for the generalisation from Neutral Quality Attribution to Attribution Neutrality.

Scope condition	Statement	Consequence if it does not hold
Evaluator dependence	Reward is mediated by a third party's judgement of quality rather than following automatically from an uncontested measure.	Where allocation follows directly from an uncontaminated output measure, neutrality is trivially satisfied and the construct has no purchase.
Criterion opacity	The quality of the contribution is not directly and costlessly observable, because of task complexity, interdependence or the knowledge-intensive character of the work.	Where the criterion is transparent, proxy substitution has no reason to occur and evaluation reduces to measurement.
Confounded structural asymmetry	Parties differ on a structural characteristic that raises the observability of their contribution without being constitutive of its quality.	Where the characteristic is genuinely part of the criterion — where scope of responsibility is the job rather than a correlate of it — its use is legitimate contextual judgement and not a failure of neutrality. This demarcation must be established substantively for each role and setting.

Continued table:

Scope condition	Statement	Consequence if it does not hold
Evaluator discretion	The evaluator retains latitude in selecting and weighting cues (Moers, 2005; Bol, 2011).	Fully rule-bound or algorithmic evaluation does not remove the requirement but relocates it, from the judgement of the evaluator to the design and audit of the rule.
Allocative persistence	Recognition has durable consequences for pay, promotion, development or contract renewal, so distortion accumulates rather than dissipating.	Where recognition is inconsequential or fully reset at each evaluation, non-neutrality remains an error but ceases to be a mechanism of inequality.

Source: Author's own creation.

Three differences nonetheless limit the analogy. Employees, unlike coffee lots, know they are being evaluated and adjust their behaviour and fairness judgements accordingly, and the employment relationship is continuous, so advantage compounds within the same individual rather than across transactions (Lind & Van den Bos, 2002; Colquitt et al., 2013). Most consequentially, cupping protocols give the coffee case a partially independent quality standard, whereas performance evaluation must construct the criterion whose contamination is at issue (Austin & Villanova, 1992), which is why the designs proposed in Section 8.4 manufacture that benchmark experimentally rather than observing it.

7. Theoretical propositions and integrated framework

Consistent with conceptual theory-building, the following propositions specify theoretically grounded relationships intended to guide future empirical work rather than to be verified immediately (Whetten, 1989; Jaakkola, 2020). They emerge from integrating attribution theory, organisational justice, strategic HRM, MTISV and value-capture research. The first three concern the antecedents of Attribution Neutrality; the fourth positions it within organisational justice; the fifth concerns organisational outcomes; and the sixth extends it to value capture.

Proposition 1. The greater the influence of structurally advantageous but performance-irrelevant characteristics on employee evaluation, the lower the level of Attribution Neutrality.

Managers rely on observable indicators under uncertainty, yet many such indicators simultaneously reflect contextual opportunity, and evaluation grows more subjective as complexity increases. Under these conditions visibility, status and proximity progressively substitute for direct evidence of contribution (Prendergast, 1999; Gerhart & Rynes, 2003; Moers, 2005; Bol, 2011; DeNisi & Murphy, 2017).

Proposition 2. The greater the interaction between cognitive bias and institutionally embedded evaluation routines, the lower the level of Attribution Neutrality.

Distortion rarely arises from a single source; individual biases combine with institutional routines and expectations, and algorithmic decision-support can reproduce historical recognition patterns unless explicitly corrected. Neutrality therefore depends not only on evaluator competence but on the institutional architecture of recognition (Landy & Farr, 1980; Murphy & Cleveland, 1995; Kahneman et al., 2021; Bowen & Ostroff, 2004; Wright & Nishii, 2013; Köchling & Wehner, 2020; Tambe et al., 2019).

Proposition 3. Meritocratic HR systems produce more equitable organisational outcomes when supported by high levels of Attribution Neutrality.

Formal meritocracy does not by itself eliminate inequality; where recognition is biased, meritocratic distribution reproduces that bias through equitable-looking procedures. Neutral recognition is therefore the missing complement that allows meritocratic intent to yield equitable outcomes (Castilla, 2008; Castilla & Benard, 2010; Son Hing et al., 2011).

Proposition 4. Attribution Neutrality functions as an antecedent evaluative condition that strengthens the relationship between organisational justice and employees' perceptions of fairness.

By improving the informational quality on which justice operates, neutral recognition amplifies the fairness returns to just procedures and distributions, whereas biased recognition weakens them even when procedures are impeccable (Colquitt et al., 2013; Cropanzano et al., 2007).

Proposition 5. Higher levels of Attribution Neutrality are positively associated with employee engagement, organisational commitment and perceived legitimacy of performance appraisal systems.

When employees see contribution recognised on its merits, appraisal acquires legitimacy and motivational force, supporting engagement and commitment; when recognition appears governed by structural advantage, appraisal loses credibility (Boxall & Purcell, 2016).

Proposition 6. Attribution Neutrality mediates the relationship between organisational contribution and equitable employee value capture through the organisational recognition process.

Because recognition governs reward, neutral recognition is the pathway through which contribution is translated into equitable value capture; where neutrality is low, contribution and capture decouple (Lepak, Smith & Taylor, 2007; Fraser, 2003).

Integrated framework

Taken together, the six propositions describe a single theoretical process rather than six independent relationships. Structural asymmetry, cognitive bias and institutional routine reduce Attribution Neutrality (Propositions 1 to 3); neutrality then conditions the informational quality on which organisational justice operates (Proposition 4), strengthens employee attitudes towards appraisal (Proposition 5), and improves the alignment between contribution and equitable value capture (Proposition 6). **Figure 1** depicts this recognition sequence, and **Table 4** summarises the propositions.

Table 4. Summary of theoretical propositions.

Nr	Proposition
P1	Structurally advantageous, performance-irrelevant characteristics lower Attribution Neutrality.
P2	Interaction of cognitive bias and institutional routines lowers Attribution Neutrality.
P3	Meritocratic HR systems yield more equitable outcomes when Attribution Neutrality is high.
P4	Attribution Neutrality strengthens the link between organisational justice and perceived fairness.
P5	Higher Attribution Neutrality is associated with engagement, commitment and appraisal legitimacy.
P6	Attribution Neutrality mediates contribution–value-capture via the recognition process.

Source: Author's own creation.

8. Discussion and implications

8.1 Theoretical contributions

The paper makes three theoretical contributions. The first concerns organisational justice. Its dimensions explain how employees evaluate the fairness of outcomes and procedures, but they generally assume that the evaluations on which decisions rest are accurate representations of contribution (Greenberg, 1990; Colquitt, 2001; Colquitt et al., 2013). The paper identifies a theoretically prior process: before rewards can be allocated fairly, organisations must determine whose contribution deserves recognition. Attribution Neutrality introduces recognition as a distinct analytical stage between contribution and

distribution, extending justice theory without proposing a rival dimension.

The second contribution concerns the integration of the MTISV framework with mainstream HRM theory. By generalising Neutral Quality Attribution from producer value chains into an organisational construct, the paper demonstrates that MTISV can generate theory beyond its original domain, and it supplies a worked example of disciplined conceptual generalisation from an empirically grounded diagnostic principle (Nkurunziza, 2026).

The third contribution is integrative. Attribution Neutrality links attribution theory, performance appraisal, meritocracy research, strategic HRM and value-capture theory within a single framework, so that cognitive appraisal bias, structural asymmetry, organisational recognition and equitable employee outcomes can be understood together rather than in isolation (Lawrence & Lorsch, 1967; Donaldson, 2001; Delery & Doty, 1996; Lepak & Snell, 1999).

8.2 Implications for performance management

Attribution Neutrality carries concrete implications for the design of performance management. First, organisations should distinguish more explicitly between performance evidence and performance interpretation. Many appraisal systems treat observable indicators as direct representations of contribution, yet observable outputs frequently reflect structural opportunity alongside genuine performance; indicators should therefore be interpreted within the contexts that generate them rather than taken at face value. Second, appraisal systems should incorporate mechanisms designed specifically to reduce attribution bias, such as structured calibration meetings, multisource feedback, behavioural anchors, peer review, evidence-based rubrics and transparent justification of decisions, so that evaluators are prompted to separate observable contribution from contextual advantage. Third, people analytics and AI-supported HR should be assessed by their capacity to preserve Attribution Neutrality rather than merely to improve procedural consistency or efficiency, since systems trained on historical data can entrench existing recognition patterns (Aguinis & Burgi-Tian, 2021; Pulakos et al., 2019; Rock & Jones, 2015; Köchling & Wehner, 2020).

These implications are cumulative rather than optional. Interpreting evidence in context, building debiasing mechanisms into appraisal, and auditing analytics for neutrality together constitute a design agenda for recognition, in which the aim is not to eliminate judgement but to prevent structural advantage from silently substituting for it. Organisations that treat recognition as a designed process, rather than an assumed one, are the ones most able to make their meritocratic commitments real.

8.3 Responsible HRM and sustainable organisational recognition

Attribution Neutrality connects performance management to responsible and sustainable HRM. Recognising contribution neutrally is a precondition for the equitable value capture, dignity and capability that responsible HRM seeks to promote, and it reframes fairness as a property of recognition and not only of reward (Aust et al., 2020; Sen, 1999; Bolton, 2007; Fraser, 2003). Organisations that take recognition seriously as an object of design are better placed to sustain trust, legitimacy and inclusion over time, because they address inequity at its evaluative source rather than compensating for it after the fact.

This positions Attribution Neutrality within the broader turn towards sustainable and common-good HRM, which asks organisations to weigh the long-term and distributive consequences of their people practices rather than short-term efficiency alone. Neutral recognition is a precondition for those consequences to be equitable, because it determines whose contribution is seen and therefore whose development, advancement and reward become possible.

8.4 Future research

Several avenues follow. The most pressing is measurement: developing indicators that distinguish contribution from structural opportunity and allow Attribution Neutrality to be assessed empirically. The propositions can then be tested using vignette and policy-capturing experiments, multi-source appraisal data, and longitudinal field studies, including in remote and algorithmically mediated settings where visibility and proximity are unevenly distributed (Minbaeva, 2021; Tambe et al., 2019). Comparative research across occupations, sectors and cultures would help map the construct's boundary conditions and establish when structural advantage most strongly contaminates recognition.

The remainder of this section specifies how these avenues might be pursued.

8.4.1 Measuring Attribution Neutrality

Three strategies are available, and they trade off realism, control and the availability of a benchmark in different ways; their convergence would itself constitute evidence of construct validity.

A perceptual measure. The most direct route is a multi-item scale generated deductively from the six mechanisms in Section 4, capturing the extent to which employees and evaluators judge that recognition in their unit tracks contribution rather than visibility, proximity, status, tenure or scale. Standard procedure applies: item generation and content-adequacy assessment, exploratory and confirmatory factor analysis on independent samples, and demonstration of convergent and, critically, discriminant validity against established justice scales and appraisal satisfaction (Hinkin, 1998; Colquitt, 2001). Because the construct is a property of a unit rather than of an individual, a referent-shift formulation is appropriate, with aggregation justified by within-group agreement and intraclass correlation (LeBreton & Senter, 2008) and measurement invariance established before comparison across units, sectors or countries (Vandenberg & Lance, 2000). Its limitation is that it captures the experience of neutrality rather than neutrality itself, and is exposed to common-method concerns (Podsakoff et al., 2012).

An archival contamination index. Where performance records can be matched to structural data, neutrality can be estimated as the incremental variance in evaluations attributable to structural-opportunity variables — span of control, unit size, reporting distance to the evaluator, tenure, budget scale, physical or virtual co-location — once the best available indicators of contribution are controlled. The standardised weight carried by those variables, or one minus their incremental contribution, yields an index comparable across units and over time. Two refinements strengthen it: variance decomposition of multi-source ratings, since a neutrality claim implies that rater-source effects should shrink as neutrality rises (Scullen et al., 2000), and text-based analysis of narrative appraisals, in which the language of visibility can be scored independently of the numerical rating (Speer, 2018). Because any contribution control is imperfect, the index should be read as a lower bound.

A judgement-policy measure. The cleanest evidence comes from designs in which true performance is fixed by construction. In policy-capturing and experimental-vignette studies, evaluators assess profiles in which performance information and structural attributes are manipulated orthogonally, and neutrality is indexed directly as the weight placed on structural attributes relative to performance cues (Karren & Barringer, 2002; Aguinis & Bradley, 2014). The approach supplies the independent benchmark that Section 6.6 identifies as absent in field settings, permits within-evaluator estimation, and allows the six mechanisms to be tested separately. Its limitation is external validity, which is why the three strategies are proposed as complements rather than alternatives.

8.4.2 Designs for testing the propositions

Table 5 maps each proposition onto a design, a data requirement and an

analytic strategy. The first three concern antecedents and are best approached experimentally; the remaining three concern consequences and require field data with temporal separation.

Table 5. Proposed research designs for testing Propositions 1 to 6.

P	Design	Data and sample	Analysis and key test
P1	Policy-capturing or experimental vignette study, within-subject.	Practising managers; profiles with orthogonally manipulated performance and structural cues (visibility, proximity, scale, tenure).	Multilevel regression of ratings on cue values; the neutrality index is the relative weight on structural cues. Test: that weight exceeds zero and rises as performance information becomes less diagnostic.
P2	Field study combining evaluator-level bias measures with unit-level evaluation routines, optionally paired with an audit of algorithmic recommendations.	Multi-source appraisal data across units differing in HR system strength and in reliance on decision-support tools.	Cross-level interaction between evaluator susceptibility and routine strength. Test: the interaction exceeds the sum of the main effects.
P3	Comparative or quasi-experimental study across organisations differing in the explicitness of meritocratic rhetoric; field experiment manipulating accountability and transparency.	Matched pay and promotion records before and after an accountability or transparency intervention (design as in Castilla, 2015).	Difference-in-differences on the structural-advantage gap in outcomes. Test: rhetoric widens the gap where neutrality is low and narrows it where neutrality is high.
P4	Two-wave survey with temporal separation, nested in units.	Employees and their evaluators; justice perceptions at Time 1, fairness and appraisal legitimacy at Time 2; unit neutrality from the archival index.	Multilevel moderated mediation (Preacher et al., 2010), with procedural remedies for common-method variance (Podsakoff et al., 2012). Test: the justice–fairness path is stronger in high-neutrality units.
P5	Three-wave panel study across an annual appraisal cycle.	Employee engagement, organisational commitment and perceived appraisal legitimacy.	Cross-lagged panel or latent change score model. Test: unit neutrality at Time 1 predicts change in engagement and legitimacy, controlling for prior levels.
P6	Matched survey and archival study over at least two appraisal cycles; natural experiments in which evaluation is blinded or restructured.	Objective contribution indicators, recognition measures and value-capture outcomes (pay growth, promotion, developmental assignment); comparison settings using blind or joint evaluation (Goldin & Rouse, 2000; Bohnet et al., 2016).	Multilevel mediation from contribution to value capture through recognition. Test: the indirect path weakens as neutrality declines, with contribution and capture decoupling at low neutrality.

Source: Author's own creation.

8.4.3 Interventions and field experiments

Because Attribution Neutrality is a property of system design rather than of individual disposition, the most informative tests are interventions. Joint rather than separate evaluation of comparable employees shifts attention from contextual cues towards performance information, and offers a direct test of whether comparative evaluation raises neutrality (Bohnet et al., 2016). Structured calibration, in which evaluators justify ratings against evidence before a panel, should reduce the weight of proximity and visibility cues, and its effect can be estimated by comparing contamination indices before and after adoption. Accountability and transparency manipulations have already been shown to alter the structure of pay disparities in a field setting and can be extended from allocation to recognition (Castilla, 2015), while blinding remains the strongest test of the principle, since removing the structural cue while holding contribution constant isolates its causal weight (Goldin & Rouse, 2000). Evidence that

formal structures outperform training alone suggests that interventions altering the architecture of evaluation are more promising than those addressing evaluator cognition (Kalev et al., 2006), which is consistent with the mutually reinforcing character of the mechanisms identified in Section 4.

8.4.4 Contexts and boundary tests

Four settings are informative because they vary the scope conditions of Section 6.6 rather than merely replicating a test. Remote, hybrid and distributed work varies proximity while holding role constant, and so approximates a natural experiment on the visibility mechanism (Allen et al., 2015). Matrix and project-based organisations vary evaluator dependence, since contribution is observed from several vantage points. Algorithmically mediated and platform work varies institutional encoding, with structural variables explicitly present in the feature set (Tambe et al., 2019; Köchling & Wehner, 2020). Public-sector and mission-driven organisations vary criterion opacity, since outputs are frequently collective and difficult to attribute individually.

9. Limitations and conclusion

9.1 Limitations

As a conceptual contribution the paper is not empirically tested, and its propositions await validation (Whetten, 1989; Jaakkola, 2020). Its illustrative case draws on previously published sources rather than new data, and is used to demonstrate the plausibility of theoretical generalisation rather than to establish empirical regularities. The construct's measurement has yet to be developed, and the boundary between legitimate contextual judgement and illegitimate structural substitution will in practice require careful operationalisation. That boundary cannot be settled a priori: any measure of neutrality presupposes a substantive, setting-specific account of which structural characteristics are constitutive of the criterion and which merely accompany it, and that account must be defended rather than assumed. These limitations define a research agenda rather than undermining the argument, and several are shared with other conceptual constructs at an early stage of development.

A further limitation concerns the risk of over-correction. In seeking neutrality, organisations must avoid discounting genuine differences in role complexity or responsibility, which would introduce a new distortion in the opposite direction. The construct therefore calls for calibrated judgement rather than the mechanical removal of all contextual information, and future measurement work will need to capture this balance.

9.2 Conclusion

Organisations increasingly seek performance management systems that reward merit, promote fairness and support strategic objectives. Yet the fairness of organisational decisions depends fundamentally on the quality of the evaluative judgements from which those decisions originate. Before organisations distribute rewards, decide promotions or communicate appraisal outcomes, they must first recognise employee contribution, and this recognition process has remained comparatively implicit within both organisational justice and performance appraisal research. Building on Neutral Quality Attribution, developed within the Maturation Tree of Inclusive Shared Value, this paper introduced Attribution Neutrality as the degree to which employee merit is recognised independently of structurally advantageous but performance-irrelevant characteristics. Through theoretical generalisation it showed how an empirically grounded diagnostic principle from Rwanda's coffee industry can illuminate recognition within the employment relationship, and it advanced six propositions and an integrated framework for future research. The central claim is straightforward but consequential: organisations do not distribute merit, they distribute the recognition

of merit, and if recognition itself is shaped by structural advantage, subsequent organisational justice cannot fully compensate. By making the recognition stage explicit, Attribution Neutrality offers scholars and practitioners a new lens on the relationship between organisational performance, fairness and equitable value capture, and invites future work to treat recognition not as a settled input to appraisal but as a distinct organisational process deserving sustained theoretical and empirical attention.

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