

The Bull Tail Theory: In Any Organisation, Sound Reasoning and Responsibility Originate from Factual Standards, While Judgment Requires Critical Analysis and Patience

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Abstract – Organisations operate through differentiated structures in which individuals occupy different positions, exercise varying degrees of authority and perform specialised responsibilities. Although hierarchical position is necessary for coordination, accountability and legitimate authority, position does not necessarily determine factual correctness, functional relevance or universal competence. This paper develops the Bull Tail Theory; a conceptual and testable organisational framework derived from reflective observation of the differentiated functions of a bull's body parts. The theory is founded upon the proposition that in any organisation, sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience. The theory was developed through a qualitative conceptual theory-development approach involving naturalistic observation, documentary and literature review, analogical reasoning, conceptual analysis and philosophical interpretation. Eight observations provided the metaphorical foundation: the tail is positioned behind but protects the bull from disturbing flies; the head is positioned in front but cannot perfectly substitute for the tail; the hump may be elevated but remains dependent upon other body functions; the horns may be sharp yet unsuitable for removing flies; the hair at the extreme end of the tail extends its functional reach; the legs provide mobility but cannot perform the tail's function; the mouth performs the essential function of feeding but cannot remove flies from the entire body; and the eyes facilitate vision but cannot independently eliminate such disturbance. Analysis produced six principal constructs: factual standards, sound reasoning, responsibility, critical analysis, patience and judgment. Factual standards are proposed as the foundation of sound reasoning and responsibility, while critical analysis and patience contribute to considered judgment. Organisational position and functional relevance are treated as supporting concepts. The theory does not reject hierarchy or elevate subordinate positions above senior positions. Rather, it proposes positional neutrality in evaluating factual evidence: a claim does not become correct merely because it originates from a senior position, nor does it become incorrect because it originates from a junior position. The framework is deliberately formulated for empirical testing. Testable propositions, hypotheses, operational indicators and mathematical representations are developed. The theory has potential applications in educational administration, public management, business, human-resource management, organisational discipline, conflict resolution, delegation, communication and leadership. The paper concludes that organisational authority should be respected according to legitimate mandate, while factual correctness and functional relevance should be established through evidence and considered judgment should emerge through critical analysis accompanied by appropriate patience.

Keywords – Bull Tail Theory, factual standards, sound reasoning, responsibility, critical analysis, patience, judgment, organisational position,

I. INTRODUCTION

Organisations consist of people, structures, positions and responsibilities that differ in authority, visibility, expertise and function. Hierarchical arrangements are important because they establish legitimate lines of command, accountability and coordination. However, organisational position alone does not necessarily determine the quality of reasoning, accuracy of information or suitability of an individual for every organisational task.

Contemporary organisations increasingly recognise the importance of evidence in decision-making. Evidence-informed decision-making requires organisations not merely to possess information but to identify, synthesise and appropriately use evidence when making and implementing decisions (Clark et al., 2024). Research on evidence-based management similarly demonstrates that

managers can strengthen decisions when they systematically collect and use relevant evidence rather than relying excessively upon intuition or unsupported assumptions (Rousseau, 2006; Criado-Perez, 2024).

The Bull Tail Theory emerges from the distinction between position and functional relevance. It draws inspiration from the observable functional differentiation of a bull's body. The head occupies the front, the hump may rise above other body parts, the horns possess visible strength, the legs facilitate movement, the mouth supports feeding and the eyes facilitate vision. Yet none of these characteristics enables the respective part to perform every function required by the animal. The tail, despite being positioned behind, performs a distinctive protective function by disturbing and driving away flies.

The analogy raises an organisational question: Should the factual value of a contribution be determined by where its source is positioned, or by the evidence and functional relevance supporting it?

The Bull Tail Theory responds by proposing that sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience.

The theory does not challenge legitimate authority. Instead, it separates formal position from factual correctness and functional competence. Authority remains essential for institutional order, but responsible organisational judgment should consider what available facts demonstrate and which organisational components possess relevant functional knowledge.

1. Background to the Theory Historical Perspective

Human organisations have historically distributed authority and responsibilities among different members. From traditional communities and early administrative structures to contemporary schools, governments and businesses, division of labour has allowed individuals to perform specialised functions while remaining connected to a larger institutional purpose.

Classical approaches to management placed substantial emphasis on formal organisational structures, authority, division of labour and administrative responsibility. Later approaches increasingly recognised human behaviour, bounded rationality, professional expertise, employee participation and organisational information.

Simon (1955, 1957) challenged assumptions of unlimited organisational rationality by demonstrating that decision-makers operate under informational and cognitive constraints. This remains relevant because occupying a high organisational position does not remove the limitations under which human reasoning occurs.

More recent evidence-based management scholarship has strengthened attention to credible evidence in organisational decisions. Research indicates that organisations need structures that enable evidence to be identified, interpreted and incorporated into decisions (Clark et al., 2024).

The historical development of management thought therefore demonstrates movement from an almost exclusive concentration on authority and structure toward greater recognition of information, evidence, cognition and participation.

The Bull Tail Theory enters this development by maintaining that authority and factual correctness should remain distinguishable.

Conceptual Perspective

The Bull Tail Theory is constructed around six central concepts: factual standards, sound reasoning, responsibility, critical analysis, patience and judgment.

Factual standards refer to verifiable evidence, established criteria and relevant information against which organisational claims, actions and responsibilities can reasonably be examined.

Sound reasoning refers to logical and defensible thinking grounded in relevant factual evidence.

Responsibility concerns the obligation and accountability to undertake or answer for organisational action in accordance with relevant duties and factual circumstances.

Critical analysis involves systematic examination of evidence, assumptions, alternatives and relationships before conclusions are reached.

Patience refers to disciplined restraint that permits adequate examination before judgment without becoming unnecessary delay.

Judgment represents a considered organisational conclusion reached following appropriate examination of relevant information.

These concepts converge around a fundamental theoretical distinction: where an organisational actor is positioned is not necessarily identical to what that actor factually knows or is functionally capable of contributing.

Contextual Perspective

Modern organisations operate within environments characterised by specialised knowledge, complex responsibilities, competing interpretations and increasing demands for accountability.

Information relevant to an organisational decision may be distributed across different hierarchical levels. Employee-voice scholarship demonstrates that workers regularly face decisions concerning whether to communicate potentially useful ideas and information upward within organisations (Morrison, 2011). Later scholarship has explicitly examined how power and status affect both speaking up and responses to employee voice.

This creates an important organisational challenge. Senior officers possess legitimate authority but may not personally encounter every operational reality. Conversely, employees closer to particular activities may possess direct information but lack authority to determine the final organisational response.

The Bull Tail Theory proposes a balanced relationship: authority determines legitimate organisational mandate, while factual standards determine the evidential strength of a claim.

Philosophical Perspective

The philosophical foundation of the Bull Tail Theory rests upon distinctions between appearance and reality, position and function, strength and suitability, authority and factual correctness.

The bull provides a simple illustration. The head is in front, but forward position does not provide universal functionality. The hump may be elevated, but elevation does not create independence. The horns may be sharp, yet their strength does not make them suitable for every protective task. The tail remains behind but possesses a particular function relevant to the disturbance caused by flies.

The philosophical argument is not that the tail is superior to the head. Rather, each component should be evaluated according to the relevant function and factual circumstances.

Transferred cautiously to organisations, the same principle suggests that seniority, visibility, authority or social influence should not substitute for factual examination.

2. Origin and Inspiration of the Bull Tail Theory

The Bull Tail Theory originated from reflective observation of a bull and the functional differences among its body parts. The observation raised the question of whether position, size, strength or visibility necessarily determines functional importance.

Eight observations became particularly significant.

The Tail: Behind but Functionally Important

The tail is positioned at the rear of the bull. Despite this apparently less prominent position, it assists the bull in driving away flies that repeatedly disturb its body.

The observation suggests that rear position does not necessarily imply functional inferiority.

In organisational terms, a person occupying a less prominent position may possess information, competence or experience that becomes particularly relevant to a specific problem.

The Head: Forward Position but Functional Limitation

The head occupies the front of the bull and contains essential organs. Nevertheless, it cannot perfectly perform the fly-control function performed by the tail.

The observation distinguishes prominence from functional suitability. Organisational leadership similarly provides authority without necessarily providing specialised competence in every institutional function.

The Hump: Elevation Without Independence

The hump may occupy an elevated and conspicuous position, but elevation does not make it independent of other body functions.

The organisational implication is that higher position does not eliminate interdependence. Senior organisational actors continue to depend upon technical and operational contributions from others.

The Horns: Strength Without Universal Suitability

The horns may be hard and sharp. They may provide defence, yet they are unsuitable for piercing or removing small flies distributed across the bull's body.

Thus, strength must be evaluated in relation to purpose. Organisational power, experience or resources may be considerable but remain inappropriate for a particular specialised task.

Tail Hair: Small but Far-Reaching

The hair at the extreme end of the tail appears minor compared with major body parts. Nevertheless, it increases the tail's reach and effectiveness.

This suggests that size and structural prominence do not necessarily determine contribution.

A seemingly minor organisational component may possess information or capability with consequences reaching senior levels.

Legs: Mobility Without Functional Substitution

The legs enable the bull to stand, walk and run. Their importance is substantial, but mobility does not make them substitutes for the tail.

This demonstrates functional limitation within functional importance.

Mouth: Essential Function but Defined Limitation

The mouth enables feeding and therefore contributes directly to survival. Yet the importance of feeding does not make the mouth capable of performing every other function.

This demonstrates that several components may simultaneously be indispensable because they perform different functions.

Eyes: Awareness Without Universal Corrective Capacity

The eyes provide vision but cannot independently remove flies from the body.

This distinguishes awareness of a problem from capacity or responsibility to solve it.

Synthesis of the Observations

Taken together, the observations reveal that position, elevation, strength, mobility, size and visibility do not independently determine functional relevance.

The deeper principle is therefore:

Position is not equivalent to function, and apparent strength is not equivalent to suitability.

This observation leads to the central proposition:

In any organisation, sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience.

3. Statement of the Problem

Organisations establish positions and responsibilities to facilitate accountability and coordinated achievement. Ideally, reasoning and responsibility should be informed by relevant evidence and applicable standards, while consequential judgment should follow careful examination. In practice, organisational position may sometimes be mistaken for factual correctness. Views originating from senior or influential positions may be accepted with insufficient scrutiny, while relevant information originating from less prominent members may receive inadequate consideration.

The problem is therefore not hierarchy itself but the possibility of using position as a substitute for factual standards.

Conversely, lower organisational position does not guarantee correctness. Information from all levels must remain open to factual verification.

Furthermore, factual information does not automatically produce appropriate judgment. Organisational evidence may be incomplete, conflicting or susceptible to different interpretations. Contemporary research demonstrates that organisational decision-making remains vulnerable to cognitive biases and heuristic processes, strengthening the need for deliberate analytical safeguards (Fasolo et al., 2024; Vuori et al., 2024).

The theoretical problem therefore concerns how organisations can simultaneously respect legitimate authority while ensuring that reasoning, responsibility and judgment remain grounded in factual evidence.

The Bull Tail Theory is developed to address this problem.

4. Purpose of the Theory

The purpose of the Bull Tail Theory is to develop a conceptual and testable organisational framework explaining how factual standards provide the foundation for sound reasoning and responsibility, while critical analysis and patience contribute to considered judgment.

5. Specific Objectives

- To examine factual standards as the foundation of sound reasoning and responsibility in organisations.
- To assess the contribution of critical analysis to judgment in organisations.
- To examine the role of patience in organisational judgment.
- To develop the Bull Tail Theory as a conceptual and testable framework for organisational reasoning, responsibility and judgment.

6. Theoretical Questions

- How do factual standards provide a foundation for sound reasoning and responsibility in organisations?
- How does critical analysis contribute to judgment in organisations?
- What role does patience play in organisational judgment?
- How can the Bull Tail Theory provide a conceptual and testable framework for organisational reasoning, responsibility and judgment?

7. Scope of the Theory

Conceptually, the theory concentrates upon factual standards, sound reasoning, responsibility, critical analysis, patience and judgment. Organisational position and functional relevance serve as supporting concepts.

Contextually, the theory is designed for application across educational institutions, businesses, public organisations, religious institutions, community organisations and other structured social institutions.

Analytically, the theory examines two principal relationships:

Factual Standards → Sound Reasoning and Responsibility
And Critical Analysis + Patience → Considered Judgment

8. Significance of the Theory

The Bull Tail Theory provides a framework that has been tested for distinguishing organisational position from factual correctness.

It highlights functional specialisation and complementarity and may assist organisations to recognise that valuable information can originate from different hierarchical levels. The theory also strengthens organisational judgment by emphasising critical analysis and patience. Recent experimental research indicates that cognitive reflection—the tendency to question intuitive responses and engage more analytically—is associated with greater decision-making accuracy under relevant conditions (Criado-Perez et al., 2024).

The theory additionally contributes to theory development by transforming a natural observation into propositions capable of empirical examination.

II. LITERATURE REVIEW

The literature review examines theoretical, conceptual and empirical scholarship relevant to the Bull Tail Theory.

1. Theoretical Review

Bounded Rationality

Simon (1955, 1957) demonstrated that decision-makers operate under limitations of information, time and cognitive capacity. Organisational actors therefore cannot reasonably be assumed to possess complete information.

The relevance to the Bull Tail Theory is clear: organisational position does not eliminate human cognitive and informational limitations.

Evidence-Based Management

Evidence-based management encourages organisational decisions to integrate credible research evidence, organisational information, professional expertise and stakeholder considerations (Rousseau, 2006).

Contemporary research continues to demonstrate both the importance and difficulty of institutionalising evidence-informed decision-making. Clark et al. (2024), in a rapid systematic review, found that organisational implementation requires deliberate strategies for integrating evidence into practice.

The Bull Tail Theory extends this perspective by emphasising that evidence should be evaluated according to its factual strength rather than the hierarchical status of its source.

Role Theory and Functional Responsibility

Role perspectives recognise that organisational members occupy differentiated positions associated with different expectations and responsibilities.

The Bull Tail Theory accepts functional differentiation but adds that actual responsibility should be interpreted according to factual circumstances rather than inferred solely from status.

Critical Thinking

Facione (1990) identified interpretation, analysis, evaluation, inference, explanation and self-regulation among important dimensions of critical thinking.

This supports the Bull Tail Theory's treatment of critical analysis as necessary for judgment.

Recent experimental evidence also links cognitive reflection with decision-making accuracy in evidence-based management contexts (Criado-Perez et al., 2024).

Organisational Justice

Greenberg (1990) demonstrated the importance of fairness within organisational processes.

The Bull Tail Theory is not primarily a justice theory, but factual verification, critical examination and avoidance of premature judgment may contribute to more defensible organisational processes.

2. Conceptual Review

Factual Standards

Factual standards refer to verifiable evidence, established criteria and contextually relevant information against which organisational claims, actions and responsibilities may reasonably be assessed.

Contemporary evidence-informed decision-making scholarship reinforces the importance of identifying, synthesising and integrating credible evidence rather than merely possessing information (Clark et al., 2024).

Sound Reasoning

Sound reasoning refers to logical and defensible thinking grounded in relevant factual standards.

It does not require unanimity. Different organisational actors may interpret complex evidence differently, but defensible reasoning should demonstrate a logical relationship between evidence and conclusion.

Responsibility

Responsibility refers to the obligation and functional capacity to undertake, account for or respond appropriately to an organisational task or situation according to relevant factual standards.

Formal authority may establish responsibility, but factual circumstances help establish how responsibility should actually be attributed.

Critical Analysis

Critical analysis is systematic examination and evaluation of factual information, assumptions and alternatives before judgment.

This protects organisations from accepting immediate appearances or status-based assumptions.

Patience

Patience is disciplined willingness to allow adequate examination of relevant facts and alternatives before reaching judgment.

It is not indecision. Urgent circumstances may require rapid action; complex circumstances may justify extended consideration.

Judgment

Judgment refers to a considered organisational conclusion reached after relevant evidence has been critically examined with appropriate patience.

Organisational Position and Functional Relevance

Position establishes formal location and authority within an organisational structure.

Functional relevance concerns how closely a person's knowledge, competence or responsibility corresponds with the particular issue under consideration.

The Bull Tail Theory distinguishes these concepts without treating them as opposites.

3. Empirical Review

Factual Standards and Sound Reasoning

Empirical research increasingly supports the value of systematic evidence use in management decisions. Criado-

Perez (2024) experimentally examined evidence collection and use in managerial decisions and found cognitive reflection and social norms relevant to evidence-based management behaviour.

Clark et al. (2024) similarly demonstrated through systematic review that evidence-informed decision-making requires organisational capabilities and implementation strategies rather than merely access to research.

Factual Standards and Responsibility

Research on accountability, role clarity and evidence-based management suggests that organisational responsibilities function more effectively when duties and evidence are sufficiently clear.

The Bull Tail Theory extends this by asking whether attribution of responsibility is itself grounded in facts.

Critical Analysis and Judgment

Tversky and Kahneman (1974) demonstrated that human judgment can be influenced by heuristics and biases.

Contemporary organisational scholarship continues to regard cognitive bias as an important problem. Fasolo et al. (2024) reviewed interventions aimed at mitigating bias in organisational decisions, while Vuori et al. (2024) showed that heuristics remain central to understanding organisational decision-making.

These findings support the Bull Tail Theory's insistence upon critical examination before judgment.

Patience and Judgment

Patience has received less direct attention as an organisational judgment construct than critical thinking or evidence use.

The Bull Tail Theory therefore makes a potentially distinctive contribution by treating patience as the disciplined temporal condition allowing critical analysis to operate.

Patience should nevertheless be studied contextually because rapid decisions may be necessary under urgent conditions.

Position, Hierarchy and Employee Voice

Morrison (2011) demonstrated that employees frequently decide whether to communicate potentially useful information or remain silent.

Later research has explicitly connected voice with hierarchy, power and status, demonstrating that hierarchical relationships influence both speaking up and responses to voice.

The Bull Tail Theory contributes a factual principle: neither seniority nor subordination independently establishes correctness.

Functional Specialisation and Interdependence

Complex organisations distribute tasks because no individual possesses universal expertise.

This parallels the bull-tail analogy. Different components can simultaneously be important because they perform different functions.

Knowledge Gap

Existing scholarship provides substantial knowledge concerning evidence-based management, decision-making, critical thinking, responsibility, employee voice and hierarchy.

However, these concepts are frequently investigated separately.

There remains limited integration of factual standards, sound reasoning, responsibility, critical analysis, patience and judgment within one organisational framework.

Patience in particular remains comparatively underdeveloped as an explicit condition contributing to organisational judgment.

Theoretical Gap

Bounded rationality explains cognitive and informational limits. Evidence-based management explains the importance of evidence. Role perspectives explain differentiated responsibility. Critical-thinking perspectives explain analytical evaluation. Organisational justice explains fairness.

No single reviewed framework sufficiently captures the complete proposition that:

sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience, irrespective of positional prominence.

The Bull Tail Theory addresses this theoretical gap.

5. Philosophical Foundations of the Bull Tail Theory

The Bull Tail Theory is founded on philosophical assumptions concerning the nature of human conduct, the acquisition of dependable knowledge, the values that should guide judgment, and the logical processes through which responsible conclusions are reached. Although the theory draws its symbolic inspiration from the bull and its tail, it extends beyond the physical characteristics of the animal to address human and organisational behaviour. The bull represents the complete person or institution, while the tail provides a visible expression whose meaning cannot be understood adequately when separated from the whole body and the conditions surrounding it. In the same way, an action, statement or decision should not be judged in isolation from the person, evidence, circumstances and responsibilities connected to it.

The theory recognises that human judgment is neither automatic nor completely independent of the surrounding

environment. It is developed through observation, experience, evidence, reflection and interpretation. Its philosophical position is therefore examined through ontology, epistemology, axiology, and logical and methodological reasoning. Ontology explains the nature of the reality addressed by the theory; epistemology considers how dependable knowledge about that reality is acquired; axiology identifies the values governing judgment and responsibility; and logical-methodological reasoning explains how conclusions may be developed, defended and subjected to empirical examination.

Ontological Foundation

Ontology concerns the nature of reality and what may reasonably be regarded as existing. The ontological position of the Bull Tail Theory is that human judgment, sound reasoning and responsibility are real but interconnected capacities. They are expressed through actions, decisions and responses, although they may not always be directly visible. A person's conduct is observable, but the motives, knowledge, experiences, intentions and environmental influences underlying that conduct may remain partly hidden. Consequently, observable action represents only one part of a broader reality.

The theory rejects the assumption that reality can always be understood through outward appearance alone. A visible act may have several possible meanings depending on its origin, purpose and context. Just as the movement of a bull's tail may indicate different conditions, an individual's behaviour may communicate warning, discomfort, resistance, defence, concentration or adaptation. The meaning cannot be established accurately merely by observing the movement without considering the animal and its environment. Similarly, human conduct must be examined in relation to the person, the circumstances and the evidence available.

The theory therefore adopts a layered understanding of reality. The first layer consists of observable conduct, including spoken words, decisions, reactions and physical actions. The second layer comprises the internal processes that may produce the conduct, such as perception, experience, emotions, beliefs, reflection and reasoning. The third layer consists of the environmental conditions within which the conduct occurs. These may include leadership, culture, communication, institutional regulations, available resources, social relationships and prevailing circumstances. A dependable judgment should consider these interconnected layers instead of relying upon only the most visible one.

Reality, according to the Bull Tail Theory, is both individual and relational. Judgment takes place within an individual, but its formation and consequences are connected to other people and the surrounding environment. A leader's judgment, for example, may arise from personal reasoning, but it influences employees, learners, families or communities. The reality of judgment cannot therefore be reduced to a private mental activity. It has social, ethical and practical consequences.

The theory also assumes that human beings possess the capacity to examine situations, compare alternatives and accept responsibility for their conclusions. However, this capacity is not exercised equally in every circumstance. It may be strengthened by adequate information, relevant experience, open communication and supportive conditions. It may be weakened by prejudice, fear, misinformation, pressure, conflict or inadequate reflection. The moderating environment does not completely create or remove the capacity for judgment, but it may strengthen, redirect or weaken the relationship among the principal theoretical constructs.

This ontological position is compatible with critical realism, which accepts that reality exists independently of an individual's immediate perception, while recognising that human understanding of that reality may remain incomplete. What a person observes may be real, but the explanation attached to it can be mistaken. The Bull Tail Theory consequently distinguishes between an occurrence and its interpretation. The fact that something happened does not mean that every explanation of it is correct. Genuine judgment requires movement from appearance to examination and from immediate reaction to sound reasoning.

Human judgment is therefore understood as a developing reality rather than a fixed possession. It can improve through learning, experience, correction and reflection. Responsibility also develops when individuals recognise the consequences of their decisions and become willing to account for them. Ontologically, judgment, sound reasoning and responsibility are distinct but inseparable aspects of mature decision-making. Judgment provides the conclusion, sound reasoning provides the defensible pathway to that conclusion, and responsibility connects the decision-maker to its consequences.

Epistemological Foundation

Epistemology concerns the nature, sources and justification of knowledge. The Bull Tail Theory is based on the position that dependable knowledge should not be founded solely on appearance, assumption, impulse or unsupported opinion. Knowledge becomes more credible when it is developed through careful observation, relevant evidence, experience, consultation, reflection and critical reasoning. This position does not imply that human beings can always possess complete knowledge. It recognises that conclusions are often made under conditions of limited information, but it requires the decision-maker to use the most credible evidence reasonably available.

The theory distinguishes information from knowledge and knowledge from judgment. Information consists of facts, reports, observations or claims presented to an individual. Knowledge emerges when that information is examined, understood and related to a particular situation. Judgment occurs when the individual uses the knowledge acquired to reach a conclusion or select an appropriate course of action. Sound reasoning connects these stages by helping the individual determine whether the available information is

relevant, sufficient and logically connected to the conclusion.

Experience constitutes an important source of knowledge within the theory. Through repeated interaction with situations, individuals develop the capacity to recognise patterns, anticipate consequences and compare present circumstances with previous ones. Dewey (1938) associated meaningful learning with the reflective examination of experience rather than the passive accumulation of events. Nevertheless, the Bull Tail Theory does not treat experience as automatically correct. Past experience may illuminate a present situation, but it may also produce bias when a person assumes that two situations are identical without examining their differences.

Observation is another important epistemological source. The bull-tail metaphor originates from observing that an outward movement can communicate meaning, although its proper interpretation depends upon the entire situation. Observation provides evidence, but observation alone may not reveal intention or causation. It should therefore be supported by inquiry, comparison, dialogue and contextual understanding. Where possible, information should be obtained from more than one source so that a conclusion does not depend entirely upon a single account.

The epistemology of the theory is consequently both empirical and reflective. It is empirical because it values observable evidence and supports the testing of theoretical propositions using systematic investigation. It is reflective because evidence must be interpreted through thoughtful reasoning before it can guide judgment. Numbers, testimonies and observations do not interpret themselves. Their meaning is established through disciplined examination, comparison and explanation.

The theory further adopts a fallibilist position: human knowledge may be reasonable without being infallible. Popper (1959) maintained that knowledge develops through critical examination and the possibility of correction. In agreement with this position, the Bull Tail Theory recognises that even carefully developed judgments may require revision when stronger evidence becomes available. Willingness to correct a conclusion should not be treated as weakness. It demonstrates intellectual responsibility and commitment to truth.

Consultation and communication are also important to knowledge development. Individuals may possess different pieces of information about the same situation. Dialogue makes it possible to compare interpretations, identify missing evidence and expose assumptions that would otherwise remain unchallenged. In education, management, governance and family life, inclusive consultation can improve the quality of knowledge used for decision-making. Nevertheless, consultation should not replace personal responsibility. The final decision-maker must still evaluate the information received and account for the judgment made.

The theory therefore rejects careless judgment founded upon rumours, prejudice, stereotypes or emotional excitement. It proposes that credible judgment should be evidence-informed, context-sensitive, reflective and open to correction. Epistemologically, sound reasoning serves as the bridge between the possession of information and the formation of responsible judgment.

Axiological Foundation

Axiology addresses values, ethics and the purposes that guide human conduct. The Bull Tail Theory is not value-neutral because judgment and decision-making affect individuals, organisations and communities. A decision may protect or injure, include or exclude, develop or weaken, and clarify or distort. For this reason, the quality of judgment cannot be evaluated only by examining whether a conclusion was reached. It should also be evaluated according to the values that informed the decision and the consequences arising from it.

The central values of the theory include honesty, fairness, prudence, justice, respect, accountability and responsibility. Honesty requires individuals to represent evidence truthfully and avoid manipulating information to support a predetermined conclusion. Fairness demands that relevant persons, facts and circumstances receive reasonable consideration. Prudence involves careful thought about possible consequences before action is taken. Justice requires similar cases to be treated consistently while allowing genuine differences in circumstances to be recognised.

Respect is necessary because every judgment concerning another person affects human dignity. Individuals should not be condemned through unsupported allegations, incomplete information or personal prejudice. Responsible judgment requires an opportunity for clarification and, where appropriate, correction. This is particularly important in educational and organisational settings where decisions concerning discipline, employment, assessment and resource distribution may have lasting consequences.

Accountability connects the decision-maker to both the process and the outcome of judgment. A responsible person should be able to explain the evidence considered, the reasoning followed and the values applied. Responsibility does not mean that every decision will produce a perfect outcome. It means that the individual accepts the duty to act carefully, to explain the decision, to recognise its effects and to make corrections when credible evidence demonstrates that the conclusion was inadequate.

The theory also acknowledges that research and theory development are value-influenced activities. The selection of a problem, the interpretation of evidence and the application of findings may reflect the researcher's experiences and priorities. Lincoln and Guba (1985) observed that inquiry is influenced by the relationship between the investigator, the subject and the surrounding context. The Bull Tail Theory therefore requires openness concerning the assumptions guiding its development and

testing. Researchers should avoid selecting or interpreting evidence merely to confirm the theory.

Axiologically, the theory is directed toward constructive rather than destructive judgment. The purpose of judgment should not merely be to blame, punish or demonstrate authority. It should promote understanding, protection, correction, learning and responsible action. In education, this may involve using assessment to improve learning rather than only to classify learners. In leadership, it may involve examining the causes of poor performance before imposing sanctions. In family and community settings, it may encourage dialogue and reconciliation before permanent conclusions are made.

The ethical strength of the Bull Tail Theory lies in its insistence that reasoning and responsibility should accompany judgment. Judgment without values may become harsh, manipulative or discriminatory. Reasoning without responsibility may become an intellectual exercise disconnected from consequences. Responsibility without sound judgment may lead to accountability for decisions that were not adequately examined. The three dimensions should therefore operate together.

Logical and Methodological Foundation

The logical foundation of the Bull Tail Theory combines analogical, inductive and deductive reasoning. Analogical reasoning is used when the observable characteristics of the bull and its tail are related to human and organisational behaviour. The analogy provides an accessible entry into the theory by illustrating that a visible action gains meaning from its connection to the whole body and the surrounding circumstances. However, the analogy is not treated as scientific proof. It generates ideas and propositions that must be examined beyond the animal illustration.

Inductive reasoning allows patterns observed in individual experiences and practical situations to contribute to broader theoretical propositions. Repeated observations of hasty judgment, incomplete reasoning and avoidance of responsibility may lead to the general proposition that sound reasoning and responsibility improve the quality of judgment. Deductive reasoning then enables researchers to derive testable hypotheses from the propositions of the theory. These hypotheses may be examined using appropriate qualitative, quantitative or mixed-method procedures.

The theory recognises that metaphorical insight and empirical evidence perform different functions. The metaphor helps to originate, explain and communicate the theory, while empirical investigation determines whether its proposed relationships are supported in real settings. The Bull Tail Theory should therefore remain open to statistical testing, interviews, observation, documentary evidence and comparative case analysis. Quantitative methods may establish the direction, magnitude and significance of relationships among the variables. Qualitative methods may explain how individuals' reason, interpret responsibility and form judgments within particular contexts.

Methodologically, the theory supports triangulation because judgment is a complex human process that may not be understood adequately through one source of evidence. Questionnaires can measure patterns among respondents; interviews can provide explanations; observations can reveal actual conduct; and documents can establish contextual facts. Combining these sources strengthens interpretation and reduces dependence upon unsupported assumptions.

The theory further requires logical consistency. Concepts must be defined clearly, propositions must connect meaningfully, and conclusions must correspond with the evidence presented. A conclusion should not extend beyond what the data can reasonably support. For example, a significant relationship between two variables does not automatically prove that one variable is the sole cause of the other. Environmental, institutional and personal factors may also influence the observed outcome.

The methodological foundation of the theory is therefore pluralistic and pragmatic. The research method should be selected according to the nature of the question rather than loyalty to a single methodological tradition. Quantitative methods are appropriate when the objective is to measure relationships or test predictions, while qualitative methods are appropriate when the objective is to understand meanings and experiences. Mixed methods may be used when measurement and contextual explanation are both necessary.

Philosophical Synthesis

The philosophical foundations of the Bull Tail Theory establish a coherent relationship among reality, knowledge, values and inquiry. Ontologically, the theory recognises judgment, sound reasoning and responsibility as real and interconnected dimensions of human conduct operating within environmental conditions. Epistemologically, it maintains that dependable judgment should arise from evidence, experience, observation, consultation, reflection and openness to correction. Axiologically, it places honesty, fairness, justice, respect, accountability and responsibility at the centre of decision-making. Logically and methodologically, it combines metaphorical insight with inductive, deductive and empirical examination.

The central philosophical message is that visible conduct should not be separated from the broader reality producing it. Neither individuals nor institutions should reach permanent conclusions from isolated appearances when relevant evidence and contextual information remain available. Judgment becomes sound when it is informed by knowledge, disciplined by reasoning, guided by ethical values and accompanied by responsibility. The Bull Tail Theory therefore provides not only an explanation of relationships among theoretical constructs but also a philosophical guide for responsible judgment in education, leadership, management, governance, family life and wider society.

III. METHODOLOGY

1. Theory-Development Design

The study adopted a qualitative conceptual theory-development design.

The purpose was to construct a new theoretical explanation rather than claim findings from an organisational survey or experiment.

2. Sources of Conceptual Evidence

Three sources informed theory development:

- Natural observation of the bull.
- Scholarly literature concerning organisational reasoning, evidence, responsibility, judgment and hierarchy.
- Logical and philosophical analysis.

3. Naturalistic Observation

Eight observations concerning the tail, head, hump, horns, tail hair, legs, mouth and eyes formed the initial theoretical stimulus.

The observations were analysed according to position, prominence, strength, function, limitation, specialisation and interdependence.

4. Documentary and Literature Review

Relevant scholarship concerning bounded rationality, evidence-based management, critical thinking, organisational justice, employee voice and decision-making was reviewed.

Recent research was incorporated to ensure that the theory was positioned within contemporary organisational scholarship.

5. Analogical Reasoning

Analogical reasoning provided the bridge from natural observation to organisational propositions.

The theory does not claim that a bull and an organisation are equivalent. Instead, the bull serves as a metaphor illustrating functional differentiation and positional limitation.

6. Philosophical Interpretation

The philosophical analysis concentrated upon distinctions between:

appearance and reality; position and function; authority and factual correctness; strength and suitability; immediate reaction and considered judgment.

7. Development and Refinement of Constructs

Six principal constructs were retained:

Factual Standards, Sound Reasoning, Responsibility, Critical Analysis, Patience and Judgment.

They were organised into two principal pathways:

FS → SRR

And

CA + P → J

8. Development of Theoretical Propositions

The constructs were converted into propositions capable of empirical examination.

This step ensures that the theory does not depend solely upon the persuasive power of its metaphor.

9. Conceptual Validity and Trustworthiness

Conceptual consistency, logical coherence, comparison with existing scholarship, consideration of alternative interpretations and testability were used to strengthen the theory.

10. Ethical Considerations

No human participants were involved in the conceptual development stage.

Empirical studies obtained appropriate ethical approval and protect participants' confidentiality and voluntary participation.

IV. DEVELOPMENT OF THE BULL TAIL THEORY

The conceptual analysis produced four broad findings:

- Position does not necessarily determine functional relevance.
- Apparent strength does not guarantee functional suitability.
- Components are specialised and interdependent.
- Accurate judgment requires examination beyond immediate appearance.

1. Rear Position Does Not Eliminate Functional Importance

- The tail's location behind the bull does not prevent it from performing its protective function.
- Thus, structural location should not automatically determine perceived value.

2. Forward Position Does Not Produce Universal Capacity

- The head's forward position does not make it capable of performing every bodily function.
- Organisational prominence similarly does not imply universal competence.

3. Elevation Does Not Remove Dependence

- The hump's elevated position does not create functional independence.
- Likewise, senior organisational positions remain dependent upon specialised contributions from other levels.

4. Strength Does Not Guarantee Suitability

Sharp horns illustrate that strength can be substantial while remaining inappropriate to a particular task. Thus, capacity must be matched to purpose.

5. Small Components May Have Extensive Reach

Tail hair illustrates that a relatively small component may make a disproportionately useful contribution. Organisational size or status should therefore not be used as a complete measure of functional relevance.

6. Mobility Does Not Equal Universal Functionality

- The legs are essential for movement but cannot substitute for all other functions.
- Competence in one organisational area should not automatically be transferred to another.

7. Essential Functions Remain Specialised

- The mouth performs the indispensable function of feeding without thereby becoming universally functional.
- Multiple organisational functions may therefore be simultaneously indispensable.

8. Awareness Does Not Automatically Provide Corrective Capacity

The eyes demonstrate that recognising a problem and possessing the capacity to address it are different matters and some problems may not be seen but felt.

9. Synthesis of Findings

- The findings demonstrate that functional relevance is contextual rather than simply hierarchical.
- This produces a fundamental principle: Position identifies structural location while factual evidence identifies relevant contribution.

10. Emergence and Definition of the Bull Tail Theory

The Bull Tail Theory was initially developed conceptually and subsequently subjected to empirical testing. The empirical findings provided initial support for its principal relationships and moderating proposition.

11. Core Theoretical Proposition

In any organisation, sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience.

12. Major Constructs

The theory contains six major constructs:

Factual Standards → Sound Reasoning + Responsibility
Critical Analysis + Patience → Considered Judgment

13. Fundamental Assumptions

The theory assumes that:

- Position and factual correctness are distinguishable.
- Organisational components possess differentiated capacities.

- Relevant facts may originate from different organisational levels.
- All factual claims remain subject to verification.
- Critical examination strengthens judgment.
- Appropriate patience guards against premature conclusions.
- Organisational interdependence can coexist with hierarchy.

14. Principles of the Bull Tail Theory

- Principle of Factual Primacy: Relevant facts should take precedence over unsupported positional assumptions.
- Principle of Functional Relevance: Organisational contribution should be considered in relation to the function required.
- Principle of Specialised Contribution: Limited authority does not necessarily imply limited functional relevance.
- Principle of Functional Interdependence: Organisational success requires complementary contributions.
- Principle of Analytical Judgment: Judgment should follow critical examination.
- Principle of Patient Consideration: Adequate time should be allowed for reasonable analysis.
- Principle of Positional Neutrality of Facts: Evidence neither becomes stronger because its source is senior nor weaker merely because its source is junior.

15. Conceptual Framework

The framework consists of:

- Independent Variable: Factual Standards
- Dependent Variable: Sound Reasoning and Responsibility
- Moderating Variable: Critical Analysis and Patience
- The ultimate organisational outcome is considered judgment.

Source: Developed by Matsanga from The Bull Tail Theory (TBTT) (2026).

16. Interpretation of the Conceptual Framework

The conceptual framework of the Bull Tail Theory presents factual standards as the independent variable, sound reasoning, responsibility and judgment as the dependent variable, and critical analysis and patience as the moderating variable. It proposes that organisational reasoning, attribution of responsibility and judgment improve when decisions are grounded in relevant, reliable and verifiable facts. However, the influence of factual standards depends on the extent to which the available evidence is critically examined and patiently considered.

Factual standards comprise verifiable evidence, established criteria, relevant information, documented facts and functional evidence. Together, these elements provide an

objective basis for examining organisational events, evaluating claims and reaching defensible conclusions. The theory maintains that the credibility of information should be determined by its evidentiary quality and functional relevance, rather than merely by the authority, status or organisational position of the person presenting it. Information does not become correct simply because it comes from a senior officer, nor does it become incorrect because it comes from a person occupying a lower position. Regardless of its source, every claim should satisfy appropriate standards of relevance, reliability and verification.

Functional evidence is particularly important because organisational members perform different roles and consequently possess different forms of knowledge. A person directly involved in performing a particular task may hold evidence that is more relevant to that function than the information possessed by someone with greater formal authority. The theory therefore distinguishes between authority to make a decision and possession of evidence relevant to that decision. Authority determines who is mandated to decide, while factual standards determine the information upon which that decision should be based.

Sound reasoning, responsibility and judgment represent the expected organisational outcomes. Sound reasoning refers to drawing conclusions that logically correspond with the available evidence. It requires the examination of assumptions, consideration of relevant circumstances and avoidance of unsupported conclusions. Responsibility concerns the evidence-based attribution of duties, actions, omissions and accountability. It may be individual or shared, depending on who performed, authorised, supervised or failed to undertake the action under consideration. Judgment refers to the final conclusion or decision reached after the relevant facts, responsibilities, alternatives and possible consequences have been examined. A sound judgment should therefore be logical, proportionate, explainable and defensible.

These three outcomes are related but remain conceptually distinct. Reasoning interprets the evidence, responsibility establishes who is accountable, while judgment determines the appropriate conclusion or course of action. Weak reasoning may produce incorrect attribution of responsibility, and incorrect attribution may result in an unfair or indefensible judgment. Therefore, the quality of the final organisational decision depends on the proper connection between facts, reasoning, responsibility and judgment.

Critical analysis and patience moderate the relationship between factual standards and the expected outcomes. The availability of facts does not automatically guarantee sound reasoning or responsible judgment because evidence may be incomplete, conflicting, misunderstood, selectively presented or removed from its proper context. Critical analysis enables organisational actors to verify claims, question assumptions, compare alternative explanations,

identify inconsistencies and assess the relevance and reliability of evidence before reaching a conclusion.

Patience complements critical analysis by providing disciplined restraint against premature judgment. It does not imply unnecessary delay, indecision or failure to act. Rather, it means allowing sufficient time for evidence to be collected, verified, compared and interpreted. The degree of patience required should correspond with the complexity, urgency, uncertainty and potential consequences of the matter. Simple and urgent matters may require prompt judgment, while complex and consequential matters may demand more extensive examination.

A comparison of the variables shows that factual standards provide the evidentiary foundation, whereas critical analysis and patience determine how effectively that foundation is used. Factual standards answer the question, "What reliable evidence is available?" Critical analysis asks, "What does the evidence mean, and are there alternative explanations?" Patience considers, "Has sufficient time been allowed to examine the matter before reaching a conclusion?" Sound reasoning, responsibility and judgment then represent the outcomes arising from this combined process. Accurate facts without adequate analysis may be misinterpreted, while extensive analysis based on inaccurate or irrelevant information may still produce an unsound conclusion. The three components must therefore operate together.

The framework also clarifies the relationship between organisational hierarchy and factual correctness. Hierarchy is necessary for establishing authority, coordinating activities and assigning accountability, but it should not be treated as proof of factual superiority. A senior officer may possess the authority to make the final decision but require functional evidence from a junior officer who directly understands the matter. Similarly, a junior officer's proximity to the evidence does not automatically grant authority to make the final decision. The two roles are complementary: relevant evidence should inform the decision, while authorised leadership should ensure that the decision is responsibly made and implemented.

This comparison reflects the bull-tail analogy underlying the theory. Different parts of a bull occupy different positions and perform specialised functions, yet each contributes according to its functional purpose. In the same way, organisational members contribute different forms of authority, experience, knowledge and evidence. The theory does not promote the superiority of one organisational position over another. Instead, it emphasises functional complementarity, evidence-based evaluation and respect for the distinct contributions made by different actors.

Overall, the conceptual framework expresses the central proposition of the Bull Tail Theory that "in any organisation, sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience." Factual standards provide the foundation for organisational decisions; critical analysis

tests and interprets the evidence; patience prevents premature conclusions; and their combined operation promotes sound reasoning, appropriate responsibility and defensible judgment. The framework therefore explains how organisations can move systematically from evidence to reasoning, from reasoning to responsibility, and from responsibility to considered judgment.

17. Mathematical Representation

The principal relationship may be represented as:

$$SRR = \beta_0 + \beta_1 FS + \varepsilon$$

Where:

SRR = Sound Reasoning and Responsibility

FS = Factual Standards

β_0 = Constant

β_1 = Effect of factual standards

ε = Error term

The judgment relationship is:

$$J = \beta_0 + \beta_1 CA + \beta_2 P + \varepsilon$$

Where:

J = Judgment

CA = Critical Analysis

P = Patience

The moderation model is:

$$SRR = \beta_0 + \beta_1 FS + \beta_2 CAP + \beta_3 (FS \times CAP) + \varepsilon$$

where CAP represents Critical Analysis and Patience.

V. DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS (TESTABILITY OF THE BULL TAIL THEORY)

Introduction

This chapter discusses the empirical findings on the Bull Tail Theory in relation to its propositions and relevant literature. The theory maintains that factual standards contribute to sound reasoning, responsibility and judgment, while critical analysis and patience moderate that relationship. The chapter interprets the descriptive, regression and moderation results, explains their theoretical and organisational meaning, draws conclusions, and presents recommendations, limitations and areas for further research.

The chapter begins by presenting and analysing the descriptive, regression and moderation results. It then discusses the findings according to the constructs and propositions of the theory before drawing conclusions and presenting recommendations.

1. Presentation and Analysis of Findings

Descriptive Findings

The empirical analysis produced an overall mean of 3.75 and a standard deviation of 1.23. Assuming that the questionnaire employed a five-point agreement scale, the mean indicates that respondents generally tended toward agreement with the statements measuring factual standards, sound reasoning, responsibility, judgment, critical analysis and patience.

The standard deviation indicates meaningful variation among respondents. Although the overall response was favourable, their opinions were not completely uniform. This variation may reflect differences in organisational position, professional experience, education or exposure to organisational decision-making.

Regression Findings

Regression analysis produced $R = .35$. This value shows a positive but modest relationship between factual standards and sound reasoning, responsibility and judgment. As factual standards increased, the dependent variable also tended to increase.

The value of $R^2 = .1225$ indicates that factual standards accounted for approximately 12.25% of the variation in sound reasoning, responsibility and judgment. The remaining 87.75% may be explained by other individual, organisational and contextual factors that were not included in the tested model.

The positive unstandardised coefficient ($B = .434$) and standardised coefficient ($\beta = .35$) show that the contribution operated in the direction predicted by the Bull Tail Theory. The reported t-value of 3.352 provides further evidence concerning the contribution of the tested coefficient, while $F = 22.633$ represents the reported overall model statistic. Their complete degrees of freedom and corresponding probability values should be added from the original statistical output before journal submission.

Moderation Findings

Moderation analysis was conducted to establish whether critical analysis and patience moderated the relationship between factual standards and sound reasoning, responsibility and judgment. The reported moderating effect was statistically significant at $p = .031$.

Since $p < .05$, the null hypothesis of no significant moderating effect was rejected. The result indicates that the relationship between factual standards and the dependent variable was influenced by critical analysis and patience. Facts therefore appeared to contribute more meaningfully to reasoning, responsibility and judgment when they were subjected to careful examination and appropriate patience.

Summary of Presented Findings

Statistic	Reported value	Analysis
Mean	3.75	General tendency toward agreement, assuming a five-point scale
Standard deviation	1.23	Respondents' perceptions varied meaningfully
R	.35	Positive but modest relationship
R^2	.1225	Model accounted for 12.25% of the variance
B	.434	Positive unstandardised contribution

B	.35	Positive standardised contribution
T	3.352	Reported test of the relevant coefficient
F	22.633	Reported overall regression-model statistic
P	.031	Significant reported moderating effect at $\alpha = .05$

Decisions on the Hypotheses

H1: Factual standards have a statistically significant positive relationship with sound reasoning, responsibility and judgment.

Decision: The positive relationship represented by $R = .35$, together with the positive coefficients $B = .434$ and $\beta = .35$, supports the predicted direction of H1. The hypothesis is provisionally supported, subject to confirmation from the complete coefficient p-value and confidence interval.

H2: Critical analysis and patience significantly moderate the relationship between factual standards and sound reasoning, responsibility and judgment.

Decision: The reported moderation value of $p = .031$ is below $\alpha = .05$. The null hypothesis of no moderation is rejected, and H2 is supported within the context of the study.

Overall Decision on the Bull Tail Theory

The empirical findings provide initial statistical support for the Bull Tail Theory. The principal relationship was positive, and the proposed moderating effect was reported as statistically significant. However, $R^2 = .1225$ demonstrates that the model explains only part of the variation in the dependent variable. The theory is therefore considered empirically supported within the studied context rather than conclusively or universally validated.

2. Interpretation and Discussion of Findings

General Level of Agreement with the Theoretical Constructs

The overall mean of 3.75 indicates that respondents generally tended toward agreement with the statements measuring the constructs of the Bull Tail Theory, assuming that the study employed a five-point agreement scale. The result suggests that respondents recognised the organisational importance of factual evidence, sound reasoning, responsibility, critical analysis, patience and considered judgment.

The standard deviation of 1.23, however, indicates considerable variation in the responses. The respondents did not perceive or experience these principles uniformly. Such variation may arise from differences in organisational position, educational level, length of service, professional experience, exposure to decision-making processes or organisational culture. Senior leaders, technical officers and junior staff may encounter evidence and authority

differently. The variation therefore does not merely represent statistical dispersion; it identifies an important matter for subsequent investigation.

The descriptive findings support the contextual relevance of the Bull Tail Theory, but they do not by themselves establish the relationships proposed by the theory. The regression and moderation results provide the more direct tests of those relationships.

Factual Standards and Sound Reasoning

The positive relationship represented by $R = .35$ supports the proposition that factual standards contribute to sound organisational reasoning. The finding suggests that when organisational actors rely more strongly on verifiable evidence, records, established criteria and relevant information, sound reasoning is also likely to improve.

This finding agrees with the principles of evidence-based management. Rousseau (2006) argued that management decisions should be grounded in the best available evidence rather than unsupported preference, habit or conventional practice. Briner et al. (2009) similarly emphasised the disciplined use of evidence in improving managerial decisions. The present finding extends this reasoning by connecting factual standards to the positional neutrality proposed by the Bull Tail Theory.

Within the theory, factual correctness is not determined by organisational rank. A senior officer may possess legitimate authority but may not possess every fact relevant to a particular matter. A junior employee may hold important operational information, but the employee's account must still be verified. Sound reasoning therefore requires decision-makers to examine the quality and relevance of evidence rather than automatically accepting or rejecting a claim because of its source.

This principle reflects the bull-tail observation from which the theory developed. The tail's rear position does not eliminate its functional value. Likewise, the position of an organisational member does not automatically eliminate the relevance of the information that the person provides. The empirical relationship, though modest, is consistent with the theory's contention that factual standards strengthen organisational reasoning.

Factual Standards and Responsibility

The positive results also support the inclusion of responsibility within the dependent variable. Responsibility in an organisation should not be attributed merely through assumptions, personal relationships or positional influence. It should be connected to verified duties, actions, omissions and circumstances.

The Bull Tail Theory distinguishes formal responsibility from factually established responsibility. Formal responsibility originates from the organisational structure and the duties attached to an office. Factually established responsibility concerns a particular event and requires evidence showing what occurred, who acted, what duty

applied and how the action or omission contributed to the outcome.

This distinction is important in administrative, disciplinary and accountability processes. For example, a departmental head may carry general responsibility for a unit. However, fair attribution of responsibility for a particular incident requires examination of the relevant records, instructions, actions and authority. Conversely, a subordinate employee should not escape responsibility where the evidence demonstrates a relevant duty and action.

The positive coefficient therefore supports the argument that stronger factual standards are associated with more appropriate reasoning about responsibility. This may improve organisational fairness by protecting individuals from unsupported blame while also ensuring that evidence-based accountability is maintained.

Factual Standards and Judgment

Judgment was examined together with sound reasoning and responsibility because the constructs are closely connected in organisational decision-making. The positive direction of the reported coefficients indicates that stronger factual standards were associated with more considered judgment. The Bull Tail Theory does not, however, assume that the mere availability of facts automatically produces sound judgment. Evidence may be incomplete, conflicting, misunderstood or selectively presented. Decision-makers may also rely on cognitive shortcuts when facing uncertainty. Tversky and Kahneman (1974) demonstrated that human judgment can be influenced by heuristics and biases rather than complete analytical processing.

The implication is that facts must be interpreted carefully. A record may be authentic but irrelevant to the particular issue; a witness may provide accurate information but only from a limited viewpoint; and two pieces of evidence may appear contradictory until their contexts are examined. Factual standards therefore provide the foundation of judgment, while critical analysis and patience influence how effectively that foundation is used.

Moderating Role of Critical Analysis and Patience

The reported moderation analysis produced $p = .031$. Since $p < .05$, the finding indicates a statistically significant moderating effect of critical analysis and patience on the relationship between factual standards and sound reasoning, responsibility and judgment.

This finding supports one of the principal propositions of the Bull Tail Theory: facts become more useful to organisational reasoning and judgment when they are subjected to critical examination and accompanied by appropriate patience. Critical analysis enables organisational actors to question assumptions, compare competing explanations, verify claims, identify contradictions and determine whether the available evidence adequately supports a conclusion.

Patience complements critical analysis by providing sufficient opportunity for relevant evidence to be collected and examined. Without appropriate patience, an organisation may reach a conclusion before an important record is obtained, a witness is heard or an alternative explanation is considered. Patience should not be understood as unnecessary delay. It means allowing time proportionate to the urgency, complexity and consequences of the matter.

Critical analysis without patience may be prematurely curtailed, while patience without critical analysis may merely postpone a poorly reasoned decision. Their combined moderating role is therefore theoretically meaningful. Where both are properly exercised, the contribution of factual standards to reasoning, responsibility and judgment may be strengthened.

Nevertheless, the exact form of the moderation should be interpreted cautiously until the complete interaction coefficient, its standard error, confidence interval, change in R^2 and simple-slope analysis are available. The reported p -value establishes statistical significance, but the full output is necessary to show precisely how the relationship changes at different levels of critical analysis and patience.

Interpretation of the Strength of the Relationship

The value of $R = .35$ indicates a positive but modest relationship. This finding should neither be exaggerated nor dismissed. It shows that factual standards have a meaningful association with sound reasoning, responsibility and judgment, but the association is not strong enough to suggest that factual standards alone determine these organisational outcomes.

The value of $R^2 = .1225$ indicates that the model explained approximately 12.25% of the variance in sound reasoning, responsibility and judgment. The remaining 87.75% may be associated with leadership quality, professional competence, organisational culture, communication, ethical climate, individual values, experience, policies, resources, time pressure and other contextual factors that were not included in the tested model.

Organisational reasoning and judgment are complex human processes. The modest explanatory power therefore establishes a boundary for the Bull Tail Theory rather than invalidating it. The theory identifies one statistically meaningful part of the explanation while leaving room for other complementary factors. Future studies may extend the model by investigating such variables without removing its central propositions.

Organisational Position and Functional Relevance

The empirical findings should also be understood through the theory's distinction between organisational position and functional relevance. Hierarchy remains necessary because it establishes authority, reporting relationships and formal responsibility. However, authority to make a decision and possession of all relevant information are not necessarily identical.

Simon (1955, 1957) demonstrated that organisational decision-makers operate under informational and cognitive limitations. A senior administrator may therefore require financial information from an accountant, technical information from a specialist or operational evidence from an employee directly involved in an activity. Each organisational position can contribute distinct knowledge to a decision.

The Bull Tail Theory consequently promotes functional complementarity rather than positional competition. It does not seek to weaken senior authority or transfer all decisions to subordinate staff. Instead, it requires legitimate authority to use relevant organisational knowledge responsibly. The quality of a contribution should be examined according to factual standards and functional relevance.

Organisational Voice and Positional Neutrality

The findings also have implications for organisational voice. Morrison (2011) observed that employees may possess ideas, concerns and information useful to organisational functioning but must decide whether to communicate them. Hierarchical conditions may influence whether such information is expressed or heard.

The Bull Tail Theory provides a balanced interpretation. Information from lower organisational levels should not be dismissed merely because of the position of its source. At the same time, subordinate employees should not be assumed correct merely because they challenge authority. Their claims should be examined using the same factual standards applied to senior officers.

The resulting principle is that position should neither establish nor destroy factual credibility. This positional neutrality allows organisations to listen across hierarchy while preserving verification, authority and accountability.

Relationship Between the Empirical Findings and the Bull Analogy

The bull analogy generated the theoretical insight but does not itself prove the theory. The tail remains behind while performing a function that the head, horns, hump, eyes, mouth and legs do not perform in precisely the same manner. The organisational meaning is that structural position does not determine universal knowledge or competence.

The empirical findings give initial statistical expression to this principle. The positive relationship indicates that factual standards were associated with sound reasoning, responsibility and judgment, while the significant moderation result supports the role of critical analysis and patience. The movement from natural observation to operational constructs and empirical testing strengthens the theory's scientific development.

Contribution and Empirical Status of the Bull Tail Theory

The Bull Tail Theory does not claim that factual evidence, critical thinking, responsibility, patience or judgment are

individually new concepts. Its contribution lies in integrating them within a single framework:

Factual Standards → Sound Reasoning, Responsibility and Judgment

with Critical Analysis and Patience moderating the relationship.

The theory further locates these relationships within the principles of functional relevance and positional neutrality. This integration distinguishes it from approaches focusing exclusively on evidence-based management, bounded rationality, employee voice or critical thinking.

The reported $R = .35$, $R^2 = .1225$, $B = .434$, $\beta = .35$, $t = 3.352$, $F = 22.633$ and moderation significance of $p = .031$ provide initial evidence consistent with the theory. The results permit the Bull Tail Theory to be described as empirically tested and initially supported within the context studied. They do not establish final or universal validation. A theory founded upon factual standards must remain open to replication, refinement, extension and challenge.

3. Conclusions

Conclusion on Factual Standards and Sound Reasoning

The study concludes that factual standards have a positive relationship with sound reasoning. Organisational reasoning is more defensible when it is grounded in verified evidence, relevant records and established criteria rather than assumptions or positional influence. However, the modest strength of the relationship demonstrates that factual standards are important but not sufficient on their own.

Conclusion on Factual Standards and Responsibility

The study concludes that factual standards contribute to more appropriate attribution of organisational responsibility. Formal position defines duties, but responsibility for a particular action or outcome should be determined from verified circumstances. Evidence-based attribution can strengthen accountability while protecting organisational members from unsupported blame.

Conclusion on Factual Standards and Judgment

The study concludes that factual standards contribute positively to considered judgment. Nevertheless, the mere availability of information does not guarantee a sound decision. Evidence must be interpreted in relation to context, relevance, credibility and possible alternative explanations.

Conclusion on Critical Analysis and Patience

The statistically significant moderating result indicates that critical analysis and patience influence the relationship between factual standards and sound reasoning, responsibility and judgment. Facts produce greater organisational value when they are carefully examined and when decision-makers allow sufficient—but not excessive—time for verification and interpretation.

Overall Conclusion on the Bull Tail Theory

The empirical findings provide initial, context-bound support for the Bull Tail Theory. The theory offers a meaningful partial explanation of organisational reasoning, responsibility and judgment, but it should not be presented as an exhaustive account of organisational behaviour. Its central contribution is the proposition that factual credibility and functional relevance should be evaluated through evidence rather than presumed from hierarchical position.

4. Recommendations

Recommendations for Organisational Practice

Organisations should require verifiable evidence, relevant records and established criteria when making important administrative, disciplinary and accountability decisions. Decision-makers should document the reasoning that connects the evidence to the conclusion reached.

Organisational leaders should distinguish legitimate authority from the assumption of complete knowledge. They should consult staff whose roles provide relevant technical or operational information while retaining responsibility for the final decision.

Organisations should establish safe and orderly channels through which employees at different hierarchical levels can present relevant evidence, concerns and alternative explanations. Claims from senior and junior personnel should be subjected to the same standards of verification.

Decision-makers should exercise appropriate patience in matters involving conflicting evidence or serious consequences. Time allowed for examination should correspond to the urgency and complexity of the matter so that patience does not become unnecessary delay.

Recommendations for Educational Organisations

Educational institutions should apply factual standards when handling learner discipline, staff appraisal, financial accountability, assessment decisions, complaints and allocation of institutional responsibility. School leaders should obtain information from the officers, teachers, learners or records directly connected to a matter before reaching conclusions.

Professional development programmes should strengthen evidence evaluation, critical thinking, responsible decision-making and avoidance of positional bias among administrators and staff.

Recommendations for Empirical Development of the Theory

Future empirical tests should use clearly validated measures for factual standards, sound reasoning, responsibility, judgment, critical analysis and patience. Reliability coefficients and evidence of construct validity should be reported for every scale.

Researchers should present complete regression and moderation results, including sample size, degrees of

freedom, standard errors, confidence intervals, interaction coefficients, change in R^2 , simple slopes and interaction graphs. This will allow the strength and form of the relationships to be independently assessed.

The theory should be replicated in educational, public, private, religious and community organisations and across different cultural and geographical settings. Independent replication will help determine whether the observed relationships remain stable beyond the present context.

5. Limitations of the Study

The available empirical summary does not contain the sample size, sampling procedure, degrees of freedom, standard errors, confidence intervals, reliability results or complete regression tables. These omissions restrict independent verification of the reported analysis.

The cross-sectional nature of the proposed design permits examination of relationships at one point in time but does not establish causal direction. The reported findings should therefore be interpreted as associations rather than proof that factual standards cause changes in reasoning, responsibility or judgment.

Sound reasoning, responsibility and judgment were treated as a composite dependent variable. Future analysis should confirm through factor analysis whether the indicators form a defensible composite and should also examine the three outcomes separately.

Although the Bull Tail Theory has received initial empirical support, the modest R^2 demonstrates that other individual, organisational and contextual factors contribute substantially to the dependent variable. Broader generalisation requires further independent testing and replication.

6. Areas for Further Research

Further studies should investigate whether leadership, professional competence, ethical climate, organisational culture, communication and decision urgency influence or extend the relationships proposed by the Bull Tail Theory. Researchers should examine whether perceptions of factual standards and positional neutrality differ according to organisational position, educational level, length of service, profession or sector.

Longitudinal studies should determine whether improvements in factual standards precede improvements in reasoning, responsibility and judgment. Experimental or quasi-experimental research may test whether training in evidence evaluation, critical analysis and patient decision-making improves organisational outcomes.

Qualitative research should explore actual organisational cases in which relevant information originated from different hierarchical levels. Such studies may clarify how authority, evidence, voice, patience and responsibility interact in practice.

Future moderation studies should analyse critical analysis and patience both as a combined construct and as separate moderators. This would establish whether each variable makes a distinct contribution and whether their joint operation produces an additional effect.

7. Chapter Summary

This chapter discussed the empirical findings in relation to the central propositions of the Bull Tail Theory. The positive but modest relationship between factual standards and sound reasoning, responsibility and judgment provided initial support for the theory. The significant moderation results further supported the role of critical analysis and patience.

The chapter concluded that factual standards, critical analysis and appropriate patience are important but partial contributors to organisational reasoning and judgment. It recommended evidence-based decision procedures, positional neutrality, safe organisational voice, appropriate patience and further empirical replication. The theory is therefore supported within the context tested while remaining open to continued factual examination, refinement and challenge.

Jackson Matsanga • 14 August 2026

Applications of the Bull Tail Theory

The Bull Tail Theory has broad applicability because factual standards, reasoning, responsibility, critical analysis, patience and judgment are relevant wherever people operate within organised structures. Its application is not restricted to senior leadership or formal decision-making. It extends to relationships among managers, employees, professionals, technical personnel and other organisational members.

The practical foundation of the theory is that organisational position determines legitimate authority, but factual standards should determine the credibility of evidence; functional relevance determines the usefulness of a contribution, while critical analysis and patience strengthen judgment.

Leadership and Management

The theory can guide leaders in making decisions without confusing authority with complete knowledge. A leader may possess the legitimate authority to make the final decision while another organisational member possesses information essential to that decision.

For example, a chief executive may have authority to approve an operational change but require technical information from an engineer, accountant or frontline employee. The Bull Tail Theory encourages the leader to consider such information according to its factual relevance rather than the rank of its source.

The theory therefore promotes evidence-informed authority rather than authority unsupported by evidence.

Educational Management

The theory is particularly applicable to schools, colleges and universities because educational institutions contain several interdependent positions.

A headteacher may possess overall administrative authority, while a classroom teacher may have more direct evidence concerning a learner's academic progress. A bursar may possess specialised financial information, while a laboratory technician may possess more immediate knowledge about laboratory equipment.

No position becomes unnecessary because another possesses specialised knowledge. Instead, each contributes according to its function.

Educational administrators can therefore apply the theory when handling learner discipline, teacher appraisal, resource allocation, academic performance, staff deployment and institutional planning.

Human-Resource Management

Recruitment, promotion, deployment, appraisal and discipline require factual standards.

For example, promotion should not depend principally upon personal relationships, assumptions or organisational influence. Relevant qualifications, experience, documented performance and established criteria provide stronger factual standards.

Similarly, allegations against an employee should not automatically establish responsibility. Evidence should first be obtained and critically examined.

The theory can therefore strengthen the distinction between allegation and fact, suspicion and evidence, position and responsibility.

Organisational Discipline

Disciplinary decisions provide one of the strongest practical applications of the theory.

Where misconduct is alleged, an organisation should avoid judging an individual merely because a senior officer has made an accusation or because a junior employee has denied it. Both accounts should be examined against relevant evidence.

The process can follow:

Issue or Allegation → Collection of Facts → Verification → Critical Analysis → Appropriate Patience → Judgment → Attribution of Responsibility

This process can reduce premature conclusions and strengthen the defensibility of disciplinary decisions.

5. Conflict Resolution

Organisational conflicts frequently involve competing accounts. Each party may consider its own interpretation correct.

The Bull Tail Theory encourages the person resolving the conflict to move beyond personalities and positions and establish the relevant factual circumstances.

Critical analysis permits comparison of the different accounts, while patience allows reasonable opportunity for each side to be heard and for evidence to be verified.

The theory can therefore support conflict resolution based upon facts rather than positional influence.

6. Delegation and Assignment of Responsibility

The bull analogy is particularly relevant to delegation. The horns may be sharp, but their strength does not make them suitable for performing the tail's function. Similarly, an organisational member may be highly qualified or senior but not necessarily be the most suitable person for every assignment.

Managers should therefore consider competence, experience, functional knowledge and factual requirements of the task when assigning responsibilities.

This principle can improve the relationship between authority and expertise.

7. Employee Voice and Participation

Employees occupying lower organisational positions may sometimes possess important information because they interact directly with particular processes, clients or problems.

The theory encourages organisations to provide appropriate channels through which such information can reach decision-makers.

However, employee voice should remain factually accountable. The theory does not suggest that information becomes correct because it originates from frontline employees. It proposes that relevant information deserves examination irrespective of the position of its source.

8. Public Administration and Governance

Government institutions operate through hierarchical structures involving political leaders, administrators, technical officers and operational personnel.

A senior public officer may possess authority to approve a project but depend upon engineers, planners, accountants or other specialists for technical evidence.

The Bull Tail Theory therefore supports decision-making in which legitimate authority and technical evidence complement rather than compete with one another.

It can be applied to procurement, budgeting, project implementation, personnel management, investigations and policy implementation.

9. Business and Corporate Management

Businesses constantly make decisions involving production, finance, marketing, customers, employees and investment.

Senior management may possess strategic information, while employees working directly with customers may identify emerging problems earlier. Production staff may recognise operational weaknesses that are not immediately visible in management reports.

The theory encourages businesses to establish systems through which functionally relevant information can move upward, downward and horizontally while maintaining clear responsibility and authority.

10. Financial Management and Accountability

Financial decisions require particularly strong factual standards.

Expenditure, accountability, procurement and financial reporting should be supported by budgets, receipts, vouchers, bank records, approvals and other appropriate evidence.

Neither the seniority of the person presenting an expenditure nor the confidence with which an explanation is given should replace documentary and factual verification.

The Bull Tail Theory therefore provides a useful principle for strengthening financial accountability: responsibility should follow verified evidence.

11. Recruitment and Promotion

The theory can help organisations reduce decisions based excessively upon personal influence or positional pressure. Recruitment and promotion should be guided by predetermined criteria such as qualifications, competence, experience, demonstrated performance and requirements of the position.

Critical analysis enables decision-makers to compare candidates against these standards, while patience prevents premature selection before relevant evidence has been adequately considered.

12. Performance Appraisal

Employee performance should be evaluated against established duties, targets and evidence rather than isolated impressions.

A supervisor's position gives legitimate authority to conduct appraisal, but the appraisal itself should remain factually defensible.

The Bull Tail Theory therefore encourages the use of documented performance indicators, observable results and relevant contextual information before judgment is reached.

13. Strategic Planning

Strategic decisions require information from different parts of an organisation.

Senior leaders may establish organisational direction, while technical departments provide specialised information concerning feasibility, resources, risks and implementation. The theory suggests that effective strategic planning occurs when these differentiated contributions are brought together according to their factual and functional relevance.

14. Organisational Communication

Communication is central to the practical operation of the Bull Tail Theory because factual information has little organisational value if it cannot reach the people responsible for acting upon it.

Organisations should therefore develop legitimate communication channels through which relevant evidence can move between different levels.

Communication should not merely transmit opinions. Where important decisions are involved, information should be accompanied by sufficient factual support.

15. Religious and Community Organisations

Religious and community organisations also contain leadership structures and differentiated responsibilities.

The Bull Tail Theory may assist such organisations in handling finances, leadership responsibilities, projects, disputes and disciplinary matters. Respect for leadership should coexist with responsible verification of important information.

Likewise, members should exercise responsibility when presenting allegations or claims by distinguishing personal interpretation from verifiable facts.

16. Project Management

Projects involve planners, financiers, technical personnel, supervisors, implementers and beneficiaries.

A project manager may possess overall responsibility while technical specialists possess information necessary for particular implementation decisions.

The theory encourages project teams to identify which component possesses the most relevant factual information for the matter being considered without confusing specialised knowledge with overall project authority.

17. Crisis and Emergency Decision-Making

The theory remains applicable during emergencies, but its concept of patience requires contextual interpretation.

Patience should not mean waiting unnecessarily when immediate action is required to protect people or organisational resources. In such situations, available factual standards should be rapidly examined and the best defensible decision made within the available time.

The theoretical principle therefore becomes appropriate patience rather than maximum waiting time.

18. Policy Formulation and Implementation

Policies should be informed by reliable information concerning the problems they are intended to address.

The Bull Tail Theory encourages policymakers to obtain evidence from different functional levels rather than relying exclusively upon information available at the highest organisational level.

During implementation, frontline experiences can provide factual feedback concerning whether the policy is achieving its intended purpose.

19. Research and Academic Inquiry

The theory has direct relevance to research itself. Academic conclusions should not be accepted merely because they originate from prominent individuals, institutions or established theoretical traditions. Claims should remain open to examination against appropriate evidence and methodological standards.

This principle also applies to the Bull Tail Theory itself. Its propositions should not be accepted simply because they have been theoretically articulated. They should be subjected to empirical testing, replication, criticism and refinement.

Thus, the Bull Tail Theory applies its principle of factual standards to itself.

20. Broader Organisational Application

The broader application of the Bull Tail Theory lies in creating organisations where authority, evidence, expertise and responsibility operate complementarily.

The theory does not suggest that every employee should make every decision. Neither does it suggest that every opinion deserves equal weight. Rather, it proposes that the weight attached to information should correspond with its factual strength and functional relevance, while decision-making authority remains appropriately located.

The bull-tail analogy captures this relationship. The head remains the head, the horns retain their function, the legs provide movement, the mouth facilitates feeding, the eyes provide vision and the tail performs its distinctive function. One component does not need to replace another for its contribution to be recognised.

Likewise, a successful organisation should not require individuals to compete for positional superiority before their factual contributions can be recognised. Different positions may carry different authority, but every functionally relevant contribution should be examined according to factual standards.

The practical application of the Bull Tail Theory can therefore be summarised as:

Establish the facts → Identify functional relevance → Analyse critically → Exercise appropriate patience → Reason soundly → Determine responsibility → Make considered judgment.

This gives the theory a much stronger practical reach because it can now be applied to leadership, education, HR, discipline, conflict resolution, finance, governance, business, projects, policy, research and crisis management, while retaining one consistent theoretical principle.

The theory transforms this observation into an organisational proposition:

In any organisation, sound reasoning and responsibility originate from factual standards, while judgment requires critical analysis and patience.

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