4-16-2020

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A Dissertation Submitted to The Graduate School at the University of Missouri-St. Loui
in partial fulfillment of the requirements for the degree
Doctor of Philosophy in Psychology with an emphasis in Industrial-Organizational Psychology

May
2020

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Abstract

Unethical pro-organizational behaviors (UPB) are unethical behaviors that are intended to benefit the organization or its members. Research on this type of behavior typically involves assessing attitudinal and dispositional predictors of UPB but has largely failed to understand the process through which UPB occurs. One potential elicitation process could be through a perceived obligation that an employee has to help their organization, or citizenship pressure. By adapting Rest's four stage model of ethical decision-making and social exchange theory, the current study aimed to identify how organizational identification might increase perceptions of citizenship pressure, and how citizenship pressure might influence elements of the UPB decision-making process. Using a sample of employed U.S. adults recruited via MTurk, we employed a scenario-based design. Results of multilevel analyses, controlling for social desirability, revealed a significant relationship between citizenship pressure and some elements of UPB. Moral disengagement did not significantly mediate the citizenship pressure-UPB relationship as we hypothesized, but it had strong simple relationships with UPB. Finally, moral intensity, or the severity of the immoral behavior, moderated the relationship between moral disengagement and UPB. This study contributes to the literature by demonstrating that UPB may be caused, in part, by citizenship pressure. Further, we empirically demonstrate that individuals have more difficulty disengaging from violations that they judge as being more intense. Finally, ours is one of a few studies to examine moral disengagement from a situational standpoint, and we found significant within-person effects of moral disengagement across situations.

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Unethical behavior in organizations remains as a very serious problem. Cases such as the bribery and corruption conviction placed against Samsung's Vice Chairman (Neuman, 2018) or Apple's intentional slowdown of old iPhones (Mullis, 2017) are all too commonly seen on the front pages of newspapers and can often yield worldwide implications and fallout. Recently, researchers have begun to focus their attention on a particularly nuanced form of unethical behavior: *unethical pro-organizational behavior* (UPB; Umphress, Bingham, & Mitchell, 2010). UPB resembles other unethical behaviors in that the behavior would generally be regarded as unacceptable by the public (Treviño, Nieuwenboer, & Kish-Gephart, 2014), but is unique in that UPB is typically carried out in attempt to *benefit*, not harm, the organization. In this way, UPB also possesses elements that resemble helping behavior, where the goal of the behavior is a prosocial outcome (Beardman, 2012). The unethicality of UPB raises the question of how and why employees decide to engage in such behaviors. There is a critical need to better understand the decision-making process surrounding UPB, and how it is similar and different from the decision-making processes surrounding other organizational behaviors, both ethical and unethical. If organizations understand the decision-making processes that produce UPB, they can more effectively channel altruistic desires into more functional behaviors such as OCB, preventing the damaging results of employee unethical behaviors.

Most of the research on UPB so far positions UPB as a response to positive organizational feelings (Cullinan, Bline, Farrar, & Lowe, 2015; Matherne & Litchfield, 2012), with organizational identification standing out as the most prominently studied and accepted (Chen, Chen, & Sheldon, 2016; Effelsberg, Solga, & Gurt, 2014; Johnson & Umphress, 2018; Kong, 2015; Lee, Choo, & Jeon, 2016; Lee, Schwarz, Newman, & Legood, 2017; May, Chang, & Shao, 2015; Teo & Chan-Serafin, 2013; Umphress et al., 2010; Verma & Mohapatra, 2015), However, recent research in the helping behavior literature has revealed that not all organizational helping is altruistic, and that employees often perceive an expectation regarding extrarole helping behavior in the workplace (Bolino, Turnley, Gilstrap, & Suazo, 2010; Ehrhart & Naumann, 2004). Considering the substantial overlap between UPB and forms of organizational helping such as citizenship behavior (Organ, 1988), a goal of this study is to examine if perceptions of extrarole pressure have incremental validity beyond the widely accepted identification-UPB relationship. Drawing upon social exchange theory and social identity theory, we anticipated that individuals that highly identify with their organization would perceive stronger obligations to engage in extrarole behaviors in order maintain in-group membership within the organization, and that such perceived obligations would encourage them to engage in UPB.

In addition, this study aimed to further unpack the decision-making process of UPB in two major ways. First, this study was the first to examine UPB through the lens of the four-stage model of ethical decision-making put forth by Rest, which has been widely used in other unethical behavior research. Second, this study examined the activation of *moral disengagement* (Bandura, 1990; 1999), or rationalization mechanisms

that help to avoid feelings of dissonance or guilt. Despite moral disengagement appearing particularly salient for UPB given UPB's prosocial nature, only a few studies have given attention to moral disengagement's role in UPB elicitation. Moral disengagement was therefore examined in the current study as a potential mechanizing factor within the citizenship pressure-UPB relationship, where elevated perceptions of pressure may encourage individuals to morally disengage, thus allowing for UPB by avoiding feelings of guilt or discomfort that typically result from immoral behavior.

Lastly, this study examined the impact of the severity of the unethical behavior, or the *moral intensity* (Jones, 1991), on the decision-making process. While moral intensity has been shown to predict unethical behavior of other forms, no research to date has incorporated moral intensity into the study of UPB despite calls to do so (Umphress & Bingham, 2011). We observe moral intensity to be influential in the elicitation of UPB, such that individuals are less able to morally disengage from a behavior as the perceived intensity of the behavior grows.

Taken together, these contributions broaden the literature's approach to UPB by integrating theories of helping behavior and moral cognition into the existing social exchange and social identity framework. Using multiple vignettes and both a within- and between-person design, this study examined UPB from a more nuanced, process-oriented perspective that refines our understanding regarding UPB elicitation. The following sections aim to introduce the proposed causal path studied, as well as review the literature and on the factors relevant to the study. We will then present the specifics of the current study methodology and how we tested our hypotheses, followed by discussion of our anticipated outcomes of the study.

Unethical Pro-Organizational Behavior

Umphress and Bingham (2011) define UPB as "behavior that is intended to promote the effective functioning of an organization or its members *and* violates core societal values, mores, laws, and standards of conduct." Examples of UPB can often been seen in the real world, with instances such as the Volkswagen emissions scandal or the fraudulent Wells Fargo practices likely involving UPB to some degree. Other examples could include cooking the books in accounting jobs, lying to a customer regarding the positives and negatives of a product, or selling a damaged product to an unsuspecting customer. While other forms of unethical behavior are commonly motivated by negative feelings toward the organization (Bauer & Spector, 2015; Harold, Oh, Holtz, Han, Giacalone, 2016), or a desire to benefit one's self (Pascual-Ezama, Prelec, & Dunfield, 2013), UPB is primarily motivated by a desire to benefit the organization, toward which the employee holds positive regard. Given this clear distinction between UPB and many other forms of unethical behavior, the nomological network for UPB has proven to be very different from other forms of unethical behavior (Liu & Qiu, 2015).

Because UPB is prosocial in nature as an intention to help, research has found that UPB typically results from positive employee attitudes and perceptions, where the employee feels attached and connected to the organization or views it positively in some regard. For instance, Matherne and Litchfield (2012) observed that affective commitment positively predicted UPB, particularly when moral identity was low. Effelsberg, Solga, and Gurt (2014) found perceptions of transformational leadership predicted UPB, such that stronger perceptions led to more UPB engagement. Graham, Ziegert, and Capitano

(2015) found inspirational and charismatic leadership to be associated with follower UPB.

While the literature on UPB is still developing, a very frequent finding has been the positive relationship between organizational identification and UPB. This relationship is thought to reflect the development of an attachment and sense of "we-ness" with the organization, which ultimately drives employees to defend, aid, or support the organization. That said, this relationship often necessitates a moderating individual difference variable such as Machiavellianism (Effelsberg, et al., 2014), positive reciprocity beliefs (Umphress et al., 2010), psychological entitlement (Lee et al., 2017), or ethical considerations (Teo, Chan-Serafin, 2013). The combination of organizational identification and an individual difference variable adheres to the person-situation interactionist model as put forth by Treviño (1986), which is thought to be suitable for the study of UPB (Umphress & Bingham, 2011). The person-situation interactionist model suggests that unethical behavior results from the interaction of situational characteristics, often represented by employee attitudes as reflections of the situation, and individual differences. According to this framework, UPB engagement is dependent not only on how situations influence employee attitudes and perceptions, but also on personal characteristics to either hinder or promote UPB involvement. While this approach is helpful to suggest who might be more likely to engage in UPB and why they might be motivated to do so, it does not allow for identifying specific process-related variables that steer the actual UPB decision-making process. Hence, the decision-making process is still somewhat of a "black box." In fact, theories of ethical decision-making have been largely

absent from the UPB literature, indicating our continued lack of understanding regarding *how* employees ultimately make the decision to engage in these behaviors.

Overview of the Hypothesized Model

Similar to OCB, theories regarding why employees make the decision to engage in UPB often draw from social exchange theory (Blau, 1964), social identity theory (Tajfel, 1982) and the norm of reciprocity (Gouldner, 1960), which collectively state that, within social exchange relationships, resources are passed back and forth between two parties. As relationships grow stronger, the resources that are exchanged escalate and become more social in nature, and feelings of identity and attachment develop (Cropanzano & Mitchell, 2005). If one party fails to escalate or reciprocate exchanges, the relationship can stagnate. Thus, to grow closer to one's exchange partner and receive future benefits, resources must continually be offered.

Because social exchange resources are beneficial for both parties, there often exists a moral expectation of reciprocation within exchanges (Cropanzano & Mitchell, 2005), accompanied by a felt obligation to reciprocate (Eisenberger, Armeli, Rexwinkel, Lynch, & Rhodes, 2001). So far, research on UPB has seen strong resemblance to these processes, with many studies finding organizational identification to predict UPB when moderated by individual differences such as positive reciprocity beliefs, Machiavellianism, moral identity, and psychological entitlement (Effelsberg, Solga, & Gurt, 2014 2015; Johnson & Umphress, 2018; Lee et al., 2017; Teo & Chan-Serafin, 2013; Umphress et al., 2010). Other studies have adapted this framework to find additional positive relationships between UPB and organizational attitudes, such as affective commitment (Matherne & Litchfield, 2012) and work passion (Kong, 2015).

These and other research studies indicate that an employee may feel compelled to engage in UPB to reciprocate the positive treatment that the organization has bestowed on him or her (Liu & Qiu, 2015; Umphress & Bingham, 2011; Wang, Long, Zhang, & He, 2018). Thus, in many ways, the processes underlying UPB seem quite similar to those underlying OCB. These parallels likely stem from the notion that both OCB and UPB are intended to help the organization or its members; they are both at least partially altruistic in nature. The major distinction between these two constructs is that while OCB is seen as a positive form of organizational behavior, UPB violates ethical norms and thus can also be highly damaging to the organization or to the person performing it.

Based on a synthesis of theory and research from the literatures on UPB, ethical decision-making, and OCB, we propose that there may be four major elements involved in the decision to engage in UPB. First, the employee feels a need to reciprocate positive treatment displayed by the organization, and this perceived need has been shown to be in response to highly identifying with the organization. While previous research has established this perceived need as being a necessary part of social exchange, we draw upon OCB literature that examines this need as a felt pressure rather than an altruistic desire. There has been some suggestion that UPB can be motivated by perceptions other than altruism, such as job insecurity (Lawrence & Kacmar, 2016) or social exclusion (Thau, Derfler-Rozin, Pitesa, Mitchell, & Pillutla, 2014). Given the theoretical overlap between OCB and UPB, to be discussed later, there is reason to believe that the recent findings regarding the felt pressure of OCB will motivate UPB in a similar way.

Second, the employee must recognize the UPB as a potential means of reciprocation. Although this element receives less attention in the present study, it fits

with models of altruistic behavior which posit that in order to help, the individual must be able to identify opportunities that would allow them to offer help (Betancourt, 1990; Weiner, 1980).

Third, we suggest the integration of our model with that of Rest's four stage model of ethical decision-making (Rest, 1986). Rest's model is one of the most widely used frameworks for studying ethical decision-making (Craft, 2013), and has been adapted to understand a wide variety of unethical behavior types, such as lying about one's performance (Gino, Schweitzer, Mead, & Ariely, 2011) and cheating (Cojuharenco, Shteynberg, Gelfand, & Schminke, 2011). The four stages of the model are 1.) recognizing that a moral issue is at hand, 2.) morally evaluating the issue, 3.) establishing behavioral intent, and 4.) acting on the intention. These stages combine to form what is considered a "deliberative" approach, where the ethical decision is primarily driven by logical deduction (O'Fallon & Butterfield, 2005, Rest, 1986; Treviño et al., 2014).

Despite its frequent adoption in ethical decision-making research, no literature to date has examined UPB in the context of Rest's model. While most UPB literature references the previously mentioned person-situation interactionist model (Treviño, 1986), this model does little to offer any in-depth explanation of cognitive processes that motivate the behavior. In order to complement Treviño's model, we suggest Rest's four stages as a series of cognitive steps that employees may engage in to ultimately reach the decision to engage in UPB. That is, once the UPB is identified as a potential means of reciprocation, the individual may then recognize the moral salience of the behavior, morally evaluate the nature of the behavior, and form behavioral intentions before

engaging in the behavior. If no moral issue is recognized, no moral evaluation is necessary to take place, and behavioral intentions can be formed.

Lastly, in order for an employee to evaluate these immoral behaviors as being acceptable, the employee must cognitively minimize the moral implications of performing an unethical behavior using a cognitive exercise. To help explain this step, we draw upon research from additional unethical decision-making literature in a future section. The overall suggested process is modeled heuristically in Figure 1.

As with other social exchange research (Eisenberger et al., 2001 an individual may be more likely to engage in UPB when they feel obligation to reciprocate or advance the relationship. However, doing so requires that employees must either a) acknowledge that the behavior is immoral and accept it, or b) cognitively minimize the moral implications of the behavior. Related to the latter, Umphress and Bingham (2011) posit that employees may neutralize the moral implications of a behavior by self-affirming that the behavior is necessary, desired by the organization, or worth the violation via rational reasoning (e.g., “this is what the organization would want me to do”). The employee’s self-concept is therefore protected, and the behavior can be carried out without suffering self-condemnation. Moral disengagement (Bandura, 1999), and other similar constructs such as neutralization (Sykes and Matza, 1957) and self-serving cognitive distortions (Barriga & Gibbs, 1996), have been shown to contribute to unethical behavior in other research (Frost, Ko, & James, 2007; Moore et al., 2012). Thus, we draw upon these cognitive processes that have been shown to produce other forms of unethical behavior to examine whether they may also play a role in the decision-making processes surrounding UPB.

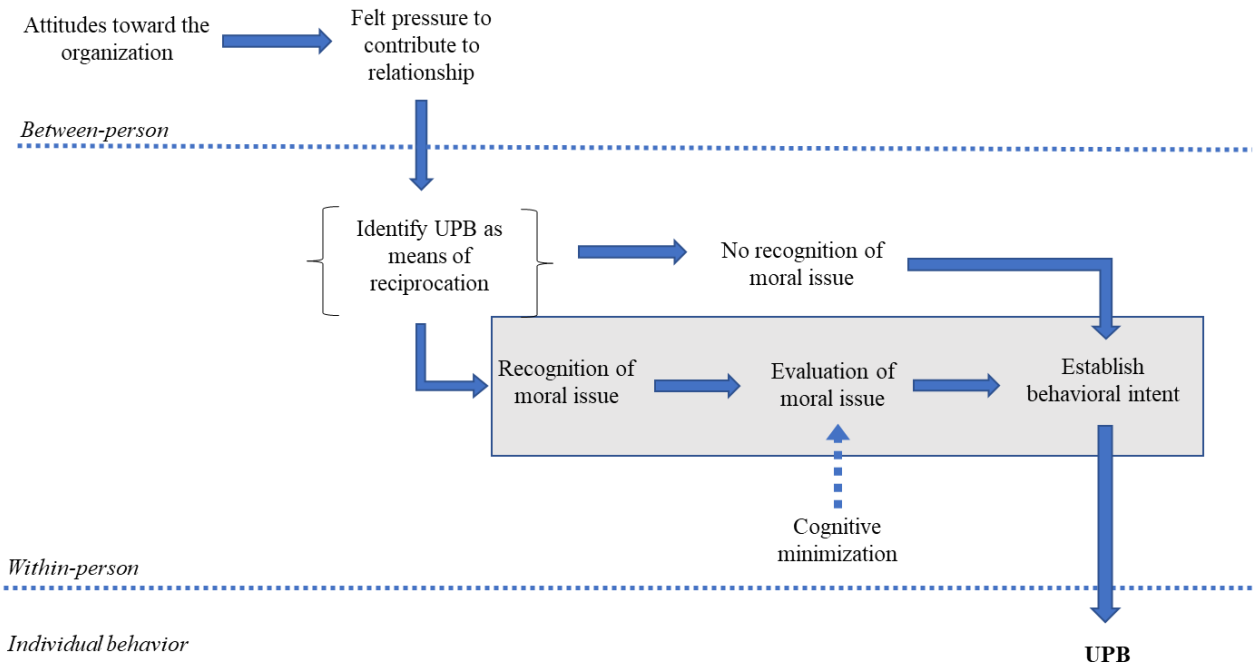

Figure 1
Heuristic Model of Proposed Steps in UPB Decision Making[1]

In terms of citizenship pressure, research has examined the role of citizenship pressure regarding OCB and will be discussed in more detail in the following sections. We believe that the notion of pressure can extend to UPB decision-making processes as well. While some UPBs may be performed out of true compassion or identification toward the organization, some research suggests that external or environmental pressures can generate feelings of anxiety regarding the organizational exchange relationship or relationships with others inside the organization. Thau and colleagues (2015) found that the risk of social exclusion was positively associated with UPB when employees had a

[1] Note: The bracketed item in the model was not tested in the present study. UPB is inferred to take place given previous decision-making process models for helping behavior that specify the necessity of recognizing one's ability to help when another is in need (Spector & Fox, 2002). The grey box in the figure indicates the stages borrowed from Rest's four-stage model of ethical decision-making (Rest, 1986).

high need for inclusion. Lawrence and Kacmar (2016) found that job insecurity predicted UPB, mediated by emotional exhaustion. Tian and Peterson (2016) found that ethical pressure, or pressure to compromise their ethical values, led accountants to be more lenient in evaluating fraudulent accounting practices. Common across these studies is the notion that access to positive social resources, such as job security or in-group status, may be seen as threatened by the employee if external or environmental contexts suggest the employee is insufficiently contributing to the organization, group, or relationship. The employee may therefore turn to UPB as a way to increase social exchange contribution, thereby securing those resources and encouraging future exchanges.

Given this and other research, it appears likely that when an individual is under pressure to maintain or advance organizational relationships and is presented an opportunity to engage in UPB that would satisfy that demand, the individual's moral evaluation of the behavior may become skewed toward being more tolerant. By internally forming rational arguments aimed at justifying the moral violation as necessary or important, individuals can reduce the sanctions placed upon themselves that are typically experienced leading up to or following unethical behavior engagement. Because the moral implication of the behavior is therefore lessened, UPB becomes a more attractive option as an exchange resource for the individual to offer to satisfy perceived social exchange demands. These processes will be discussed further below in the section on moral disengagement, which reflects cognitive processes related to the engagement in unethical behaviors.

In the following section, I will review the literature on citizenship pressure (felt pressure to perform OCBs). OCB is like UPB in that both behaviors are not formally

required in job descriptions, are often motivated by an intent to help, and are both offered by employees within the context of strong organizational exchange relationships characterized by strong identification (Cropanzano & Rupp, 2005; Rioux & Penner, 2001; Umphress et al., 2010). No research has yet empirically examined the role of felt pressure to reciprocate positive treatment (i.e., citizenship pressure) in UPB. Considering the theoretical nearness of OCB to UPB, it is worth investigating if the elicitation process of OCB due to felt obligations is like that of UPB, in that both behaviors are aimed at satisfying exchange-related demands. Before doing so, however, it is first necessary to review how and why OCB is produced by such perceptions. Thus, I will next review the literature on pressure to perform OCB.

Citizenship Pressure

Organizational citizenship behavior, or discretionary, extrarole behavior that promotes the effective functioning of the organization (Organ, Podsakoff, & Mackenzie, 2005), has become a staple criterion in the study of exchange relationships in the workplace. OCB has repeatedly been shown to be related to concepts such as LMX, organizational justice, transformational leadership, perceived organizational support, and many more (Lynch, Eisenberger, & Armeli, 1999; for reviews, see Podsakoff, MacKenzie, Paine, & Bachrach, 2000 and Spitzmuller, Van Dyne, & Ilies, 2008). Examples of OCB include going out of your way to assist a coworker, protecting organizational property, or having above average work attendance (Williams & Anderson, 1991).

Within a social exchange framework, OCB can be used by employees to reciprocate positive behavior. As an organization escalates the relationship from one that

is purely transactional, such as monetary payment in exchange for time worked, to one that is more social, with resources such as support or justice, the employee will not only develop a sense of identity, or "we-ness," with the organization (Rupp & Cropanzano, 2002), but also a sense of obligation to support the organization in some way. Because the organization progressed the relationship beyond what the employee perceived as being transactionally required, the employee can use OCB, in addition to other resources such as increased effort (Eisenberger, Armeli, Rexwinkel, Lynch, & Rhoades, 2001) or rule-following (Konovsky & Pugh, 1994) to reciprocate in kind.

Historically, OCB has been positioned as a desirable outcome that employers should seek to maximize from their employees. Indeed, research suggests that employees who feel more positively about their organizations are more likely to engage in OCB. Predictors of OCB are many, including job satisfaction, affective commitment, perceptions of fairness, leader support and perceived relationship strength, as well as several dispositional traits such as conscientiousness and empathy (LePine, Erez, & Johnson, 2002; Spitzmuller, Van Dyne, & Ilies, 2008). However, recent research has suggested that individuals may perform OCB not only because they want to, but also because they feel external obligation or pressure to do so.

Employees may feel that refraining from engaging in citizenship behaviors, despite not being technically required by a job description, will negatively impact their standing within the organization. Known as *citizenship pressure,* feelings of obligation regarding participation in OCB are thought to stem from a number of motivations, such as a desire to meet perceived expectations or standards (Vigoda-Gadot, 2006), an assumption that citizenship is a formal requirement of the job (McAllister, Kamdar,

Morrison, & Turban, 2007), or a desire to remain in good standing with one's employer (Bolino, Turnley, Gilstrap, & Suazo, 2010; Marinova, Moon, & Van Dyne, 2010). They therefore choose to engage in OCB partially because they fear the negative repercussions of *not* engaging in them.

Citizenship pressure can develop because of many different circumstances and can stem from both explicit direction from management as well as implicit evaluations or perceptions made by the employee. For instance, job creep occurs when one's role responsibilities gradually expand to include contributions that were previously considered discretionary. While employees may carry out these behaviors to be evaluated positively by management or peers, the implicit demand of new responsibilities can introduce strain on the employee to perform them (Van Dyne & Ellis, 2004). Job creep can also lead to *escalating citizenship*, in which regularly engaging in OCB gradually becomes a standard component of the job. This forces the employee to go to even further lengths to appear as a "good soldier," iteratively resetting a baseline level of behavior further and further away from their formal job description (Bolino & Turnley, 2003). Employees could also feel pressure due to subjective OCB norms, in which they must engage in OCBs to keep up with coworkers' OCB involvement, and failing to do so could put them at a comparative disadvantage (Erhart & Naumann, 2004). Perceived citizenship pressure could also be a product of his or her personality or individual differences, such as conscientiousness, workaholism (Ng, Sorensen, & Feldman, 2007), or personal OCB norms, each of which generate a sense of obligation to go the extra mile for work even when there is no clear direction or need to do so.

Because OCBs performed under pressure are not entirely volitional, employees may experience a sense of injustice or anger regarding the pressure (Bolino & Klotz, 2003), or feel fatigued by the constant requirement (Bolino, Hsiung, Harvey, LePine, 2015). Thus, despite its positive relationship with OCB, citizenship pressure has been shown to also be associated with negative outcomes such as increased job stress and work-family conflict, decreased job satisfaction, and increased intentions to quit (Bolino et al., 2010). In its entirety, this body of research shows strong indication that while OCB is generally a reflection of a strong employee-organization relationship, OCB may also be a symptom of a harmful employee perception regarding behavioral expectations.

While positive organizational attitudes and perceptions increase willingness to engage in OCB (Dukerich, Golden, & Shortell, 2002; Callea, Urbini, & Chirumbolo, 2016), we posit that these attitudes, namely organizational identification, can evoke feelings of citizenship pressure that might mechanize the identification-OCB relationship in certain situations. That is, as an individual's identification grows, his or her desire to contribute to the relationship will grow as well so as not to lose the resources that the relationship provides. In a paper discussing the similar topic of OCB norms, Ehrhart and Naumann (2004) suggest that as an individual becomes more attached or attracted to the group of which they are part, the link between subjective OCB norms and behavior will strengthen, as employees are more driven to fulfill the norms and further secure their place in the organization. Another paper examining role perceptions and OCB found that those with more favorable attitudes regarding their organization are more likely to view OCB as in-role rather than extra-role, in which case the employee has less discretion to engage or not engage in the behavior (Tepper, Lockhart, Hoobler, 2001). We therefore

expect for organizational identification to have a similar effect on citizenship pressure. That is, it is likely that employees who wish to secure or enhance their identity as members of their organization will experience citizenship pressure. Conversely, when organizational identification is low, there is less urgency to satisfy citizenship demands as the employee's self-esteem is less personally tied to their organizational membership, and therefore less concerned with maintaining the relationship. It is therefore hypothesized that:

Hypothesis 1: Organizational identification will be positively associated with perceived pressure to engage in citizenship behaviors.

Citizenship Pressure and UPB

While the citizenship pressure literature until this point has solely focused on its relationship with OCB, which are generally perceived as beneficial and socially acceptable, it is possible that citizenship pressure could encourage employees to perform UPB. There is substantial theoretical overlap between OCB and UPB suggesting this is the case. First, because both OCB and UPB are extrarole behaviors, both can be offered by employees as an additional way to advance the relationship beyond intrarole behaviors (Masterson et al., 2000; Umphress & Bingham, 2011). As the social exchange relationship grows, the confines of one's job may limit the extent to which one can escalate the relationship via intrarole behaviors alone. Behaviors such as OCB or UPB allow the employee to go "above and beyond," thereby increasing his or her social exchange contributions.

Second, past empirical research demonstrates that engagement in both OCB and UPB also tends to increase as organizational identification develops (Callea, Urbini, &

Chirumbolo, 2016; Kong, 2015; Umphress et al., 2010, Van Dick, Grojean, Christ, & Wieseke, 2006). Theoretically, an employee who strongly identifies with his or her organization positions his or her membership in the organization as central to one's self-concept, and experiences successes and failures of the organization as if they were happening to them. (Ashforth & Mael, 1989). Because one's state of well-being is intertwined to that of the organization, organizational identification encourages one to perform behaviors that are supportive and enhancing to fate of the organization with which he or she identifies (Mael & Ashforth, 1995).

Lastly, there is evidence that willingness to engage in both OCB and UPB increases as a response to threats to the integrity of social or organizational relationships (Lawrence & Kacmar, 2016; Tian & Peterson, 2015, Van Dyne & Ellis, 2004). Employees may therefore attempt to increase their contribution to the exchange relationship as a way to ensure that exchanges continue. Thau et al. (2015) found that when an employee perceived that he or she was at risk of being excluded from a group, the employee was more willing to engage in UPB as a way to enhance their contribution to the group and therefore his or her value. Similarly, Loi, Ngo, Zhang, and Lau (2011) found that LMX was a stronger predictor of altruistic helping when job security was low. The authors suggest that when job security is at risk, employees will be more attentive and work harder to gain and retain work resources contributive to job security, such as LMX. Helping behavior therefore serves as a way to enhance LMX and therefore shield oneself from an insecure job situation (Loi et al., 2011; Sparrowe & Liden, 1997). For these and other reasons, we conclude that when employees perceive that their group

membership and access to organizational resources is in danger, both UPB and OCB can be used as a way to boost contributions and secure their position.

Given the significant overlap between OCB and UPB, it is likely that employees will perform UPB in a way similar to OCB in response to citizenship pressure (Bolino et al., 2010). That is, when opportunities for discretionary unethical behaviors present themselves, and these behaviors would help to satisfy the perceived pressure to contribute to the social exchange relationship, employees may more readily engage in the behavior. By neutralizing the moral violation, the unethical act is less discomforting, and the behavior could be carried out without interference from one's self-concept (Moore, Detert, Treviño, Baker, & Mayer, 2012; Umphress & Bingham, 2011). It is therefore predicted that:

Hypothesis 2: Perceived pressure to engage in citizenship behaviors will be positively associated to UPB.

Despite these similarities, one obvious difference between OCB and UPB is the moral violation that is present with UPB but not OCB. Rationalizations such as "The organization would want me to do this," or "The organization needs me to do this," as suggested by Kelman and Hamilton (1989), indicate that employees place the needs of the organization above that of the wellbeing of the customer, environment, or society. That is, the employee looks beyond what they instinctually believe to be "moral" behavior to contribute to the exchange and therefore retain their identity as a member of the group. Though there is no moral implication to avoid, a similar cognitive exercise appears to take place when considering OCB. Drawing from social identity theory, the desire to remain within the social exchange relationship and therefore retain their identity

as a member of the organization is important for the employee's self-concept. To therefore contribute to the well-being of the organization is to partially contribute to their own, and behaviors that do so, such as OCB or UPB, will likely be viewed more favorably. Employees may therefore rationalize the sacrifice of personal resources, such as personal comfort, stress, or work-family balance, in favor of OCB, as being necessary or desired by the organization (Bolino et al., 2010) in similar ways as rationalizing UPB. However, to better understand the role that these rationalizing cognitions play in the ultimate decision, they must be directly studied. We aim to incorporate a particularly prominent rationalization process, moral disengagement, which we believe helps to clarify how citizenship pressure influences UPB.

Moral Disengagement

According to Bandura (1986), employees tend to self-govern their behavior to remain within ethical boundaries in order to avoid the self-condemnation they expect would occur following an unethical behavior. However, if the connection between the unethical behavior and self-condemnation were to be distorted or ambiguated, the behavior may appear less detestable. Bandura theorized that such a disruption to this connection can occur via cognitive mechanisms that aim to excuse the immoral behavior and avoid distress. Bandura proposed eight cognitive mechanisms, with examples including morally justifying the behavior as serving the greater good, diffusing responsibility across multiple members of a group, and others (see Table 1). Collectively, these eight mechanisms make up *moral disengagement.*

Table 1. *Mechanisms of Moral Disengagement (Bandura, 1986)*

Mechanism	Description
Moral Justification	Reframe the unethical act as being in service of the greater good.
Euphemistic labeling	Rename the harmful act to appear more benign.
Advantageous comparison	Contrasts between a behavior under consideration and an even more reprehensible behavior to make the former seem innocuous.
Displacement of responsibility	Attribute responsibility of unethical act to authority figures who may have tacitly condoned or explicitly directed the behavior.
Diffusion of responsibility	Disperse responsibility for one's actions across members of a group.
Distortion of consequences	Minimize the seriousness of the effects of the unethical act.
Dehumanization	Frame the victims of the unethical act as undeserving of basic human consideration.
Attribution of blame	Assign responsibility to the victims themselves.

Related to unethical behavior, moral disengagement has shown to be predictive of self- and other-reported unethical behavior beyond other similar individual differences such as moral identity, cognitive moral development, Machiavellianism, and dispositional guilt (Moore et al., 2012). Negative affect was found to predict unethical behavior more strongly for those high in moral disengagement compared to those who were low (Samnani, Salamon, & Singh, 2014). Moral disengagement also moderated the relationship between having previously been insulted and retaliation, such that individuals retaliated more strongly if they had a propensity to morally disengage (White-Aljmani & Bursik, 2014). The relationship between high self-monitoring and unethical

behavior was also mediated by moral disengagement (Ogunfowora, Bourdage, & Nguyen, 2014).

While moral disengagement is often examined as an individual difference, Bandura also theorized moral disengagement to occur in the form of a process in which the act of moral disengagement is activated via environmental cues. Bandura views moral disengagement as a "dynamic disposition," where certain situations are more likely to activate moral disengagement than others, but individuals will vary systematically regarding their propensity to respond to it (Bandura, 1999). He and other researchers (Bonner, Greenbaum, & Mayer, 2014; Moore, 2015) view these two forms, the characteristic and the process, as interactive. Because research has shown moral disengagement to mechanize relationships between more distal predictors and behavior, as well as influence the strength of relationships between predictors and behavior, moral disengagement has been observed as both a mediating and moderating factor (see Moore, 2015 for a review).

For the process of moral disengagement to occur, situational factors must activate one or more of the cognitive mechanisms. When individuals perceive the expected outcome of an immoral behavior to be highly desirable, they will often experience a dissonance between their personal adherence to ethicality and their desire for the outcome. This dissonance triggers moral disengagement mechanisms to resolve the internal conflict, as it neutralizes self-sanctions while also allowing for the valued benefit to be enjoyed (Bandura, 1990; Moore et al., 2012). As an example, when the opportunity arises for a car salesperson to lie to a customer regarding a car's accident history, the salesperson's self-regulatory processes should encourage the salesperson to resist the

behavior and tell the truth. However, because the outcome of the lie (selling the car) is highly desirable, moral disengagement mechanisms that are appropriate for the situation, such as distortion of consequences ("they'll never be able to tell a difference anyway") or advantageous comparison ("this car's history isn't nearly as bad as that car we sold last week"), will become activated to cancel the moral implication of the behavior. Thus, the behavior will be allowed to pass through self-regulating barriers and the salesperson can avoid self-sanctions that would be damaging to his or her self-esteem.

Previous research has found that citizenship pressure increases willingness to engage in OCB (Bolino et al., 2010). Considering this link, it is reasonable to conclude that satisfying citizenship pressure via OCB is a desirable outcome to the individual, as it secures the individual's position within the organization-individual social exchange relationship. As moral disengagement is typically activated when the outcome of a decision is desirable (Bandura, 1999; 2002), it is likely that experiencing citizenship pressure will more readily activate moral disengagement compared to when no pressure is present. That is, individuals may, knowingly or unknowingly, deploy moral disengagement cognitive resources in order to more aptly justify certain behaviors with the ultimate goal of satisfying citizenship pressure.

Hypothesis 3: Citizenship pressure will be positively related with moral disengagement.

Prevention Regulatory Focus

While we expect citizenship pressure to increase the likelihood of moral disengagement becoming activated, we recognize that there are other factors that could influence this relationship as well that are worth testing. In considering what may come

into play during the moral disengagement activation process, one's regulatory focus would certainly be impactful as it regulates the individual's cognitions and behavior in the pursuit of some goal (Higgins, 1997). Such self-regulation typically takes place in one of two foci: *promotion* focus and *prevention* focus. Having a promotion focus involves having a tendency to engage in riskier, more goal-forward behaviors in attempt to attain advancement, while prevention focus adheres to an avoidance of harmful outcomes, even if doing so means missing out on opportunities. Promotion focus has been shown to predict behaviors that are generally reflective of personal achievement such as innovative performance (Lanaj, Chang, & Johnson, 2012), OCB, and task performance (Gorman, et al., 2012; Neubert, Wu, & Roberts, 2013), while prevention focus has been shown to relate to CWB and safety performance (Lanaj et al., 2012) and produce feelings of dissatisfaction in one's job (Gorman et al., 2012). Only one study has examined regulatory focus in the context of UPB. Graham and colleagues (2015) examined promotion regulatory focus amidst a three-way moderation with leadership style and gain/loss framing, and found that charismatic leadership that used loss framing produced greater levels of UPB when promotion regulatory focus was low, but not when promotion regulatory focus was high.

While promotion focused individuals are typically strongly attached and committed to their organization and tend to display high levels of motivation (Whitford & Moss, 2009) and optimism (Gorman et al., 2012), prevention focused individuals tend to be more neurotic, focus more heavily on negative emotions, and worry more frequently (Lanaj, Chang, & Johnson, 2012; Van Dijk & Kluger, 2004). Our proposed relationship between citizenship pressure and moral disengagement activation presumes

that the anxious and uncomfortable feelings that an individual may feel as a result of the citizenship pressure may push them to engage in moral disengagement. For someone with a promotion focus, this perception may not be interpreted as a threat to the relationship, but rather an opportunity to rise to the challenge and perform their best (Amabile, Barsade, Mueller, & Staw, 2005). For someone with prevention focus, however, the threat of damaging an exchange relationship via unfulfilled citizenship demands, and thus losing the resources that the relationship offers, could push the employee to exercise moral disengagement more readily. The likelihood of this is reflected in the fact that prevention focused individuals tend to hold higher perceptions of continuance commitment (Neubert, Wu, & Roberts, 2013), and feel negatively regarding their levels of engagement in OCB (Koopman, Lanaj, & Scott, 2015). Considering this, it is likely that they may not be able to tolerate the uncertainty that could result from letting the relationship weaken. Having a prevention focus could therefore facilitate the activation of moral disengagement in order to more easily justify engaging in behaviors that could relieve such uncertainty. It is therefore hypothesized that:

> *Hypothesis 4: Prevention regulatory focus will moderate the relationship between citizenship pressure and moral disengagement, such that the relationship will be stronger when prevention regulatory focus is high.*

Regarding the relationship between moral disengagement and UPB, very few studies have examined this relationship. Lee and Schwarz (2017) found that moral disengagement mediated the relationship between psychological entitlement and UPB, such that psychological entitlement can lead to UPB when moral disengagement becomes activated. Valle, Kacmar, and Zivnuska (2016) found that moral disengagement mediated

the relationship between perceptions of organizational politics and UPB, where organizational politics encouraged employees to morally disengage and therefore engage in UPB without constraint. Zhu (2018) found that moral disengagement mediated the relationship between authoritarian leadership and UPB, such that authoritarian leadership produces higher levels of UPB due to moral disengagement. More relevantly, Ebrahimi and Yurtkoru (2017) found moral disengagement to mediate the relationship between affective commitment and UPB. Lastly, Chen, Chen, and Sheldon (2016) found that moral disengagement mediated the relationship between organizational identification and UPB. The authors of these studies explicate these findings to suggest that when organizational identification is high, the prosocial outcome of UPB will be more highly desirable. These four studies align to Bandura's perspective, where moral disengagement is activated prior to the behavior in order to justify the engagement in the UPB despite its unethical implication. The individual can then engage in the desired behavior that helps their organization, while also minimizing damage to self-esteem that would typically follow engaging in such personally devalued behaviors (Chen et al., 2016, Ebrahimi & Yurtkoru, 2017; Lee et al., 2017; Valle et al., 2016).

Chen and colleagues (2016) were the first to introduce moral disengagement as an active influence on the elicitation of UPB in the context of social identity and social exchange, but we aim to further unpack this process of elicitation. While Chen and colleagues (2016) position moral disengagement as a direct result of organizational identification, we suggest that the perception of citizenship pressure precedes the activation of moral disengagement. That is, it is expected that there would be less reason for moral disengagement mechanisms to be activated and deployed when no external

clues suggesting insufficient contributions to the relationship are present. Conversely, perceived pressure to contribute to the relationship will push employees to consider a broader range of behavioral options, potentially including behaviors of unethical nature (Mitchell, Baer, Ambrose, Folger, & Palmer, 2018). Evidence of this link has been shown in the accounting literature, in that fraud is more likely to occur when employees perceive a climate that encourages behaviors that instrumentally benefit the organization (Murphy & Free, 2015). In order for the behavior to be carried out without damaging the individual's self-esteem or identity as a moral person, moral disengagement mechanisms are deployed (Bandura, 1999). However, if moral disengagement is not activated and the individual's self-regulatory processes remain intact, the individual will be better equipped to resist the temptation to engage in the behavior despite the relational implication of doing so. We therefore predict a mediating relationship, with moral disengagement mediating the relationship between citizenship pressure and UPB.

Hypothesis 5: Moral disengagement will mediate the association of citizenship pressure with UPB.

When examining the evolution of UPB through organizational identification, citizenship pressure and moral disengagement, it would be remiss to ignore that the willingness with which an employee engages in a UPB as a result of citizenship pressure is likely partially contingent on the nature of the specific UPB in question. Umphress and Bingham (2011) even suggest that the severity of an unethical behavior is likely highly influential, and that it is crucial to examine the impact that severity of the behavior has rather than assuming a linear relationship. To examine this factor, we draw upon research surrounding the *moral intensity* of unethical behaviors.

Moral Intensity

Despite its potentially altruistic motives, UPB constitutes unethical behavior; thus, factors from the unethical decision-making literature may also be relevant to the UPB decision making process. During any ethical decision-making process, a wide variety of factors come into play (see Craft, 2013 for a review). While individual differences and organizational attitudes dominated the ethical decision-making literature for several decades, it wasn't until Jones' (1991) introduction of *moral intensity* as part of his Issue-Contingent Model that researchers began to account for situational factors that may be influencing one's decision. Moral intensity refers to six situational characteristics that an employee may implicitly consider when faced with an opportunity to engage in unethical behavior. Those characteristics are 1.) magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect (Jones, 1991, see Table 2 for more information). These characteristics are thought to work together interactively, such that the more intense the behavior, the more vivid, salient, and extreme it will be perceived.

Table 2. *Moral Intensity Components (Jones, 1991)*

Component	Description
Magnitude of Consequences	The sum of the harms done to victims of the moral act in question
Social Consensus	The degree of social agreement that a proposed act is evil
Probability of Effect	Joint function of the probability that the act in question will take place and the act in question will cause the harm predicted
Temporal Immediacy	Length of time between the present and the onset of consequences of the moral act in question
Proximity	Feeling of nearness (social, cultural, psychological, or physical) that the moral agent has for victims of the evil act in question
Concentration of Effect	Inverse function of the number of people affected by an act of a given magnitude

Moral intensity has been shown to impact each stage of Rest's Four-Stage model of ethical decision-making, in that it influences one's recognition, evaluation, intent, and ultimate engagement in unethical behavior (Leitsch, 2006; May & Pauli, 2002; McMahon & Harvey, 2007). Further, there is evidence that moral intensity acts as a buffer between predictors of unethical behavior and the behaviors themselves (Craft, 2013; May and Pauli, 2002; O'Fallon & Butterfield, 2005). Douglas, Davidson, and Schwartz (2001) found that perceiving a morally intense situation weakened the relationship between ethical orientation and judgment. Douglas et al. (2001) also found moral intensity moderated the relationship between ethical culture, as represented by an emphasis on rule following and a clear code of conduct, and ethical judgments. Bhal and Dadhich (2011) found that moral intensity moderated the relationship between leader-member exchange and whistleblowing. Several other studies have found support for perceptions of the

situation influencing the relationship between a variety of predictors and unethical recognition, judgment, intent, and behavior (Callanan, Rotenberry, Perri, & Oehlers, 2010; Greenberg, 2002). These and other research studies suggest that the more morally intense a behavior is perceived to be, the more capable employees are to resist motivations of the behavior and establish moral, rather than immoral, intent.

Given its observed tendency to buffer against predictors of unethical behavior across individuals and situations (Bhal & Dadhich, 2011; Callanan et al., 2010; Douglas et al., 2001; Greenberg, 2002), moral intensity will likely be integral in the elicitation of UPB. However, the specific role that moral intensity may play in the current process, particularly regarding the deployment and ultimate effectiveness of moral disengagement mechanisms, is difficult to theoretically predict. It therefore may be beneficial to consider two models, represented by two competing hypotheses, that differ in their proposed theoretical rationale regarding moral intensity.

The first model positions moral intensity as an influencing factor on the relationship between moral disengagement and UPB. That is, because more intense behaviors are more easily resisted (May & Pauli, 2002), it is possible that moral intensity will buffer against the influence of moral disengagement on UPB. A study by Moore (2008) found that moral disengagement mechanisms can be deployed when moral dissonance is expected, but not yet experienced. As a result, moral disengagement mechanisms may already be activated by the time the moral intensity of the situation is considered as part of one's moral evaluation. As such, the moral intensity of a situation may not prevent moral disengagement mechanisms from deploying, but the individual will be less able to excuse the behavior via moral disengagement mechanisms as the

moral intensity of the behavior grows. As the immorality of the act becomes undeniable, moral disengagement mechanisms will be of little to no use. When the moral intensity of a behavior is quite low, protecting the self-esteem via moral disengagement mechanisms will therefore be much more effective as the illegitimacy of the mechanisms as actual rationale arguments becomes less clear. Thus, engaging in the behavior will become more likely. It is therefore hypothesized that:

> *Hypothesis 6a: Moral intensity will moderate the relationship between moral disengagement and UPB, such that the relationship will be stronger when moral intensity is low, and weaker when moral intensity is high.*

As a counter-perspective, it may also be possible that moral intensity could influence the actual deployment of the moral disengagement mechanisms rather than the effectiveness of them. According to Rest's four-stage model, an individual must first recognize via circumstantial clues that a behavior has moral salience in order to make a moral evaluation. Many studies have found that moral intensity influences this moral recognition stage in addition to the other stages (May & Pauli, 2002; McMahon & Harvey, 2007), indicating that moral intensity is relevant to the decision-making process even prior to the evaluation stage. This aligns with Bandura (1990) and Moore (2015), who suggest that moral disengagement is triggered by contextual cues which help determine the moral salience of a situation. As this contextual information is being considered to determine the efficacy of morally disengaging, it is likely that this information also includes the moral intensity of the behavior.

While escalated perceptions of citizenship pressure may cause moral disengagement mechanisms to be activated more frequently, it is likely that increasing levels of moral intensity would cause moral disengagement to be implicitly or explicitly deemed inappropriate. Thus, deployment of the mechanisms may be hampered or avoided altogether. Conversely, if a behavior is not morally intense, cognitive mechanisms may be deployed in attempt to go forward with neutralizing the relatively low level of self-criticism which would result. As such our second competing hypothesis regarding moral intensity is:

> *H6b: Moral intensity will moderate the relationship between citizenship pressure and moral disengagement, such that the relationship will be weaker when moral intensity is high and stronger when moral intensity is low.*

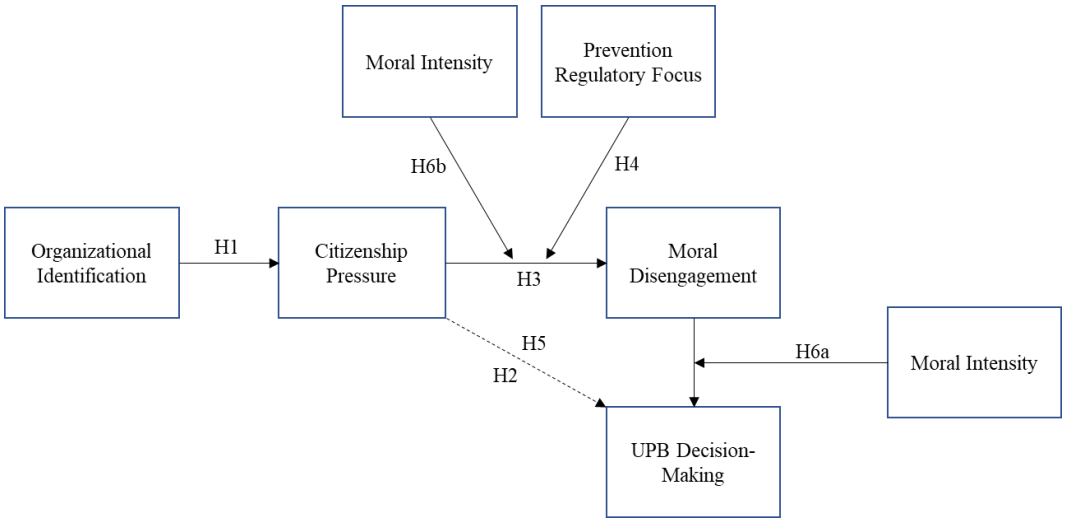

Figure 2
Hypothesized Model

Method

Participants

Seven hundred and fourteen participants were recruited from Amazon Mechanical Turk (MTurk). Some research suggests that MTurk samples may be more representative than college student samples, such that MTurk will select from a wider range of occupations, age, and education level, therefore typically leading to more generalizable representation (Berinsky, Huber, & Lenz, 2011; Mason & Suri, 2012). Beyond this, the current study aims to address workplace behavior, and a typical college student would likely lack much workplace experience in one's professional career path.

Participants first responded to a prescreen measure. Nine participants did not consent to this prescreen and withdrew from the study. Participants were qualified to take part in the full study if they were employed (89 people screened out), worked more than 19 hours per week (28 people screened out), and were employed by an organization other than themselves (i.e., self-employed; 57 people screened out). A comprehension check was also included, in which a snippet of a news story was presented, followed by 3 questions regarding basic facts of the story. 19 people failed this comprehension check. Those that were screened out by the prescreen were dismissed and did not take part in the full study. When the screened-in participants were asked if they were interested in continuing to the full study, 33 people opted out of doing so. In total, 226 participants were removed as part of the prescreening procedure. In the full study, six participants failed to respond correctly to the attention check items ("For this question, please select strongly agree.") which were dispersed throughout the survey. After all screening procedures, 473 participants remained.

Because we created new, vignette version of the UPB scale, we designed our data collection to help validate our measure. Thus, one-third (n = 161) of the sample was randomly assigned a form of the survey that used the *original* UPB items as put forth by Umphress et al. (2010). This subsample was held separate from the main study sample and used in exploratory analyses concerning vignette validity, which will be discussed in a later section.

After setting aside one-third of the sample, data for the 312 remaining participants administered were screened using several psychometric procedures. First, we noted that only 5 observations in the entire dataset were missing. To impute these values, the participant's mean for the rest of the scale items was used. Insufficient effort responding (Huang, Curran, Keeney, Poposki, & Deshon, 2012) was examined using three established methods: 1.) Long-string responding, which examines the number of consecutive items for which a single response option was used, 2.) individual reliability, which examines the reliability for items on the same scales by splitting each scale in half and assessing correlations of the half sets, and 3.) psychometric antonyms, which identifies individuals whose responses do not meet typical response patterns for items that are strongly negatively correlated. Using cut-offs recommended by Johnson (2005), 19 participants were flagged by the long-string responding method, individual reliability, and psychometric antonyms (6, 2, and 11, respectively). These participants were removed. Multivariate outliers were also identified using Mahalanobis Distances, calculated using the between-measures only (df = 6). Two participants were identified and removed, leaving a final sample size of 291.

For the sample used to test the hypotheses (N = 291), demographics were as follows: 171 (59%) were female, and 118 (41%) were male. Racially, 208 (71%) were Caucasian/White, 22 (8%) were African American/Black, 27 (9%) were Asian/Asian American, 22 (8%) were Hispanic/Latin American, and all other races made up the remaining 4%. Regarding religious beliefs, 86 (30%) reported as Christian - Protestant, 62 (21%) as Catholic, 55 (19%) as agnostic, 49 (17%) as atheist, and 17 (6%) as Other, with all other religions making up the remaining 7%. The average age of the sample was 38.50 (*SD* = 20.21). The sample was relatively well-educated, with 178 (61%) holding a bachelor's degree or higher, 32 (11%) holding an associate degree, and 54 (19%) having had some college education, leaving 27 (9%) with a high school diploma or less.

Regarding work-related information, 46% percent reported working for their current organization for 5 or more years, and 22% indicating tenure of 2-5 years. Only 14% indicated tenure of less than one year. 122 (42%) reported being in a role in which others report to him/her, and the most common Bureau of Labor Statistics occupational category (Office of Management and Budget, 2018) was Management (15.4%), followed by Business and Financial Operations (12%). The breakdown of BLS occupations can be seen in Table 3.

Table 3. *Occupational category breakdown of sample*

Occupational category	N	%
Management	46	15.8
Education, Instruction, and Library	37	12.7
Business and Financial Operations	35	12
Office and Administrative Support	25	8.6
Sales	23	7.9
Healthcare Practitioners and Technical	21	7.2
Computer and Mathematical	19	6.5
Healthcare Support	17	5.8
Transportation and Material Moving	11	3.8
Food Preparation and Serving	10	3.4
Life, Physical, and Social Science	8	2.7
Architecture and Engineering	6	2.1
Installation, Maintenance, and Repair	6	2.1
Arts, Design, Entertainment, Sports, and Media	5	1.8
Legal	4	1.7
Production	5	1.7
Community and Social Service	4	1.4
Personal Care and Service	3	1
Military	3	1
Building and Grounds Cleaning and Maintenance	2	0.7
Farming, Fishing, and Forestry	1	0.3
Protective Service	0	0

Measures

Unethical pro-organizational behavior vignettes (Appendix A). The six items from Umphress and colleagues' (2010) original UPB scale were adapted into vignette form. This was done for two reasons. First, the vignettes were thought to give participants more contextual information to make better-informed ratings of moral recognition, evaluation, behavioral intent, moral intensity, and moral disengagement based on situational features. Second, because vignettes allowed us to address and account for a wider range of contextual details, vignettes were expected to increase the likelihood that participants interpreted each UPB in a way that adheres to the construct definition set forth by Umphress and Bingham (2011). Presenting the items in their original form may

have allowed for extraneous variance in ratings due to participants inferring or imagining situational variables. These differences in interpretation have the potential to not only morph the scenario's behavior from a UPB to something else entirely such as an OCB or compliance behavior, they also could influence their ratings of the behaviors. However, building the vignettes based on Umphress et al.'s (2010) original items allow us to take advantage of the scale development and item generation techniques that the researchers completed in order to determine the most appropriate behaviors to measure.

By adapting the Theory of Planned Behavior (Azjen, 1991), which suggests that behavioral intention mediates the relationship between determinants - attitudes, norms, and behavioral control - and the behavior itself, the current study aimed for these vignettes to in part measure behavioral intentions with the assumption that intentions would ultimately predict behavior given the same situation. There is some criticism of using vignettes in unethical behavior research due to the potential for weak intentions-behavior linkages (Mudrack & Mason, 2013a), largely believed to be due to poorly designed scenarios (Mudrack & Mason, 2013b) or inaccurate depictions of the real world (Evans et al., 2015). However, there is substantial evidence to suggest that such a link is both theoretically and practically substantive (Chang, 1998; Randall & Gibson, 1991), with many studies finding strong correlations between reported intentions and behavior (Armitage & Conner, 2001; Stone, Jawahar, & Kisamore, 2009). Further, the use of personalized information embedded into each vignette in the current study is was intended to help create a sense of realism within the scenarios, therefore further strengthening this intention-behavior link.

Umphress and colleagues (2010; 2011; 2018) specify several parameters that are necessary for a behavior to be theoretically considered a UPB, which are as follows: 1.) the behavior must be either illegal or morally unacceptable to the larger community, 2.) there must be an intent to benefit the organization in some way, and 3.) the behavior must be purposeful - accidental or incidental behaviors are not considered UPB, and 4.) the behavior is not explicitly ordered by management, nor included in a job description. Thus, information in the vignettes aimed to reflect these parameters.

Further, Umphress and colleagues (2010; 2011; 2018) elaborate on several situational aspects that are *not* theoretically relevant when determining if a behavior is or is not a UPB. Specifically, 1.) there is no specification regarding the behavior's benefit to the self, though the co-occurrence of self- and organization-specific benefit is probably likely 2.) the ultimate result of the behavior is irrelevant, and 3.) the behavior's congruence or incongruence with organizational norms is irrelevant. While it is quite possible that perceptions or expectations related to these details are influential in the decision-making process, specific mention of these details in our vignettes could have caused outcome measures to unintentionally capture reactions to these features rather than features related to the current research question. For instance, a vignette that explicitly states a salesperson's expected commission on a fraudulent sale may influence participants' endorsement in the salesperson's decision separately from the predictors of interest. Therefore, to avoid allowing such details to contaminate participants' evaluations and ultimate behavioral choices, no information pertaining to the previously stated details was included. Further, no information regarding pressure, either citizenship

pressure or in-role pressure, was included or implied. The vignettes in their entirety can be seen in Appendix A.

UPB Decision- Making. The extent to which a participant agrees with the behavior being carried out in the vignette was measured by items that aim to reflect the moral recognition, moral evaluation, and behavioral intent of the ethical decision. This framework adheres to the four-stage model of ethical decision-making (Rest, 1986), a widely used model in the literature. These items were borrowed or adapted from previous research that have also adapted Rest's framework.

To measure the moral recognition of the UPB, respondents indicated their level of agreement to the following item: "The scenario presents an ethical problem." The item was presented on a 7-point scale. This item is very commonly used when examining moral recognition of a situation (Leitsch, 2006; May & Pauli, 2002; Sweeney & Costello, 2009).

To measure moral evaluation, the Moral Evaluation Scale (MES; Reidenbach & Robin, 1990) as validated by Shafer (2008) was used. This scale consists of 6 semantic differential items: "just/unjust," "fair/unfair," "morally right/morally wrong," "acceptable to my family/not acceptable to my family," "culturally acceptable/culturally unacceptable," and "traditionally acceptable/traditionally unacceptable." Respondents were instructed to indicate on a 7-point scale where each vignette falls according to each item. This scale is commonly used when examining moral evaluation (McMahon & Harvey, 2007; Shafer & Simmons, 2011), and is considered an effective tool for moral evaluation measurement.

To measure behavioral intent, the following single item was used: "If I were in this situation, I would have made the same decision." Several previous studies have found variations of this item to be an adequate measure of behavioral intent (Leitsch, 2006; May & Pauli, 2002; Sweeney & Costello, 2009). The item was presented on a 7-point scale. The final stage of Rest's model, engagement in the behavior, was not measured because these are hypothetical scenarios.

Organizational identification (Appendix B). Organizational identification was measured with the widely used Organizational Identification scale developed by Mael and Ashforth (1992). This six-item scale instructs participants to rate their level of agreement on a 1-5 scale. Example items include "The organization's successes are my successes," and "I am very interested in what others think about my organization."

Citizenship pressure (Appendix C). To assess perceptions of citizenship pressure, Bolino et al.'s (2010) citizenship pressure scale was used. This scale borrows behaviors presented in previous instruments that measure three forms of OCB: individual initiative (Bolino & Turnley, 2005), helping (Settoon & Mossholder, 2002), and loyalty behaviors (Moorman & Blakely, 1995). Respondents were asked to indicate how often they feel pressured to engage in these behaviors on a 5-point scale (1 = Never feel pressured; 5 = Always feel pressured). Thirty-four items were presented in total. Two example items are "Attend work-related functions on personal time," and "Participate in community activities for the benefit of the company or organization." Scores from the three subscales were aggregated into one overall citizenship pressure score at the recommendation of Bolino et al. (2010) in order to examine broad perceptions across all types of OCBs.

Moral intensity (Appendix D). Moral intensity was measured by adapting May and Pauli's (2002) Moral Intensity scale. For each of the six vignettes, participants indicated their level of agreement to 16 items addressing all 6 moral intensity characteristics: magnitude of consequences, probability of effect, proximity, temporal immediacy, concentration of effect, and social consensus. Each characteristic is represented by 2 to 4 items and was measured on a 7-point scale. Example items include: "There is a very small likelihood that my decision will actually cause any harm (reverse-coded, probability of effect)," and "my decision will impact my co-workers (proximity)." Aligning to previous research (Nill & Schibrowsky, 2005; Paolillo & Vitell, 2002) subdimensions were collapsed into a single score to represent the overall intensity of the behavior.[2]

Moral disengagement (Appendix E). To measure moral disengagement activation, eight items were created specific to each vignette. Each of these items represented one of the cognitive mechanisms of moral disengagement. Items were intended to capture potential manifestations of each mechanism according to the specific details of each vignette. For instance, following a vignette which involves overlooking an accounting error, example items include "Overlooking the mistake might be worth it to make sure my company survives and we all keep our jobs (moral justification)" and "If

[2] Little consistency has been found in previous research when attempting to factor analyze the moral intensity construct. For instance, both Leitsch (2006) and Sweeney and Costello (2009) conducted factor analyses of moral intensity responses, and both studies found substantial inconsistencies in factor loadings across different scenarios. The current study conducted a similar set of factor analyses and found similar results, as the factor structure did not remain consistent for any two scenarios. This is not necessarily problematic – moral intensity components represent perceptions of situational characteristics, so one wouldn't expect these perceptions to be correlated any more than one would expect details of different situations to be correlated.

nobody else has mentioned it [the accounting mistake], it's not my place to bring it up (diffusion of responsibility)." All 48 items can be seen in Appendix E.

Prevention Regulatory Focus (Appendix F). Prevention regulatory focus was examined using the Neubert, Kacmar, Carlson, and Chonko (2008) Work Regulatory Focus Questionnaire. This questionnaire consists of two subscales, prevention focus and promotion focus, and while the current hypothesis only addresses prevention focus, both subscales were be presented to assist in exploratory analyses. The full scale consists of 18 items presented on a 5-point scale (strongly disagree to strongly agree). Example prevention focus items include "Fulfilling my work duties is very important to me," and "At work, I am often focused on accomplishing tasks that will support my need for security."

Additional Variables. For exploratory purposes, we assessed other variables that we suspect relate to likelihood of performing UPB. Ethical climate was measured using the Ethical Climate Questionnaire (Victor & Cullen, 1988), which consists of 26 items each on a five-point scale (Appendix G)[3]. This questionnaire measures perceptions regarding five different climate types: Caring, Law and Code, Rules, Instrumental, and Independence. While all five climate types have been shown to influence unethical choice (Martin & Cullen, 2006), only the Caring and Instrumental climate types were measured in attempt to minimize rater fatigue and given their relevance to the current study. The Caring climate type is primarily based around perceptions of ethical climates being driven by a general sense of concern for the well-being of others in the organization. This could potentially be relevant to the current study given the core

[3] While Victor and Cullen's original study uses a six-point scale (0 = Completely False; 5 = Completely True), the current analysis utilized a five-point scale in order to maintain consistency with other measures.

hypotheses concerning one's perceived need to provide helpful resources. An example item is "The most important concern is the good of all the people in the company as a whole." In contrast, the Instrumental climate type refers to the perception that self-interest guides behaviors in the organization, and that decisions should primarily be made to benefit either one's personal interests or the interests of the organization. Because the behaviors measured in the current study tend to involve behaviors that help the organization at the expense of others, this climate type may be influential. An example item is "Work is considered substandard only when it hurts the company's interests." The other three climate types, Rules (internal codes of conduct), Law and Code (external principles held by society, religious groups, or professional groups), and Independence (personal moral convictions), while valuable, were thought to not be as active in the current study relationships. This was also determined in part due to findings by Stachowicz-Stanusch and Simha (2013), who found that Caring and Instrumental were specifically shown to predict corruption, whereas the other three types did not.

In addition to ethical climate, participants were asked to rate the relevance of each vignette to their current job. They were instructed to consider the current scenario and indicate on a five-point scale (1 = strongly disagree; 5 = strongly agree) how likely it is that they might experience a situation similar to the one presented in the scenario. This item was used for exploratory purposes during analysis.

Procedure

The present study included both within-person and between-person measures (for a breakdown of which measures are measured at each level, see Table 4). Six vignettes reflecting UPB were constructed and presented in a randomized order. These vignettes

correspond to the six self-report items included in the original UPB scale by Umphress and colleagues (2010). Following each vignette, participants were instructed to respond to surveys regarding their moral evaluation of the UPB, moral intensity, and moral disengagement as presented in that vignette (thus, these are within-person measures).

After all vignettes and corresponding scales were presented, participants completed a filler task that involved word categorization. There were three rounds of categorization. In the first, participants bucketed a list of 20 words as being real or fictional words. The second asked participants to bucket names of countries as being real of fictional. The third asked participants to bucket words as being spelled correctly or incorrectly. This task was chosen because it was not too cognitively taxing, but still required enough time to complete that some psychological distance was injected between the within- and between-person measures, thereby lessening the potential for priming effects. There was a set time allotment of 3 minutes for each of the three categorization rounds, so even if a participant finished the task quickly, the time elapsed by the filler task remained the same across participants. Following the filler task, participants completed the between-person measures.

Vignettes and questionnaires were presented using Qualtrics, a widely used web-based survey platform. Prior to reading the vignettes, participants were asked to provide a pseudonym, such as initials, an abbreviation, or a nickname, for their organization. This pseudonym was then implanted into the vignettes where appropriate using the piping functionality within Qualtrics. Not only does this retain the original survey items' reference to the respondent's organizations, but it also may have helped to generate a sense of realism for the participants within each vignette. Such realism is beneficial for

behavioral research using vignettes (Aguinis & Bradley, 2014), as it should help to put the proposed behavior into the social and organizational context which the participant would realistically encounter. To control for the effect of vignette length, vignettes were constrained to be between 130 and 170 words.

Table 4. *Presentation Order of Study Measures.*

Measure	Measurement Level
Inclusion criteria	Between-Person
UPB Decision-Making	Within-Person
Moral Disengagement	Within-Person
Moral Intensity	Within-Person
Organizational Identification	Between-Person
Citizenship Pressure	Between-Person
Prevention Regulatory Focus	Between-Person
Ethical Climate	Between-Person
Demographic Information	Between-Person

Note: The ordering of above measures is reflective of the order which will be presented to participants. Within-person measures will be measured iteratively; all three measures will be presented following each vignette.

Pilot Study 1

Because this study used newly created vignettes that have yet to be used in research, it was necessary to conduct a pilot study in order to ensure the vignettes were being understood and interpreted correctly, that no unanticipated conclusions or assumptions were being made when reading them, and that the evaluations of them were not so one-sided, either positively or negatively, that might attenuate variance in within-person measures. Thus, a small interview-style pilot study consisting of 5 undergraduate students was conducted to gauge qualitative reactions to the vignettes. Each participant read all 6 vignettes, and was asked to respond verbally and open-endedly to a series of questions regarding the clarity of the vignette, the acceptability of the behavior, thought processes cognitive justifications that might have motivated the behavior, and thoughts

on how common the behavior is in daily life. Overall, results were encouraging in that the vignettes appeared to be interpreted easily and without issue. The acceptability of the behaviors ranged between 3 and 7 on a 10-point scale, indicating that the behaviors were seen as moral gray areas. Only two modifications were necessary across all vignettes: a clarification was added to Vignette 5 regarding one's expected job duties, and a clarification was added to Vignette 1 in order to aid in the understanding of the term "severance." Otherwise, all vignettes remained as originally written.

Pilot Study 2

While the vignettes are aimed at providing additional situational context that provides control regarding the correct interpretation of the situation, it is also possible that the added information could introduce fundamental differences compared to the Umphress et al. (2010) items from which the vignettes stem. If comparing the vignettes to the original items as stimuli and differences in scale scores arise, it would be difficult to identify whether these differences are driven by issues with the vignettes themselves, such as the interpretation of the content, contextual clues that contaminate ratings, or method effects triggered by longer stimuli, or if they were due to the items not providing enough context upon which one could make a fair evaluation. On the other hand, if such differences are not observed, then it may be the case that the added context of the vignette is not necessary and that the original items are sufficient to test hypotheses. It is therefore reasonable to expect there to be moderate intra-scenario consistency across forms – enough to assure that similar constructs are being measured, but not so much to negate any value that the vignette approach brings.

To investigate similarities and differences in rating tendencies in response to vignettes compared the original items, a second pilot was administered to a classroom of business major undergraduates (n = 46). Each participant viewed both sets of stimuli (vignettes and items) in a randomized order (either vignettes first or items first). They also responded to the within-person UPB decision-making measures and several other scales that previous research determined were significantly associated with UPB (leader-member exchange, organizational identification, and moral identity).

The aim of the pilot was to examine if there were within- and between-scenario mean differences across forms for the outcome measures. “Within-scenario mean differences” would indicate that mean scores on key variables significantly differed between the vignette and item forms of the *same* scenario. “Between-scenario mean differences” would indicate significant variability among the six scenarios in each format. In addition, “within-scenario correlations” were observed in order to determine the consistency of respondent rank orders across forms (e.g., even if the mean scores differ, the rank orders may be consistent). Finally, format-based differences in relationships with known covariates were also tested, under the assumption that if one form was observed to have stronger relationships with the covariates than the other, then that form may contain less noise in the ratings that it produces.

First, we tested for within-scenario mean differences (between the item score and the vignette score for the same scenario) using Student’s T-test. Results indicated that there were some mean differences in within-scenario scores for moral recognition. Two of the 6 scenarios demonstrated significant differences, and 3 of the remaining 4 were trending towards significance. In all cases, the original items were less recognized as a

moral dilemma (m = 4.10) compared to the vignettes (m = 4.86). A possible cause for these differences is that the vignettes may generally be providing the reader with the additional context necessary to recognize the behaviors as immoral, whereas the original items are vaguer and may be more difficult to determine if actual violations took place. There were no significant mean differences observed between formats for the other outcomes (moral evaluation and behavioral intent).

Table 5. *Pilot study 2 mean differences across formats*

	Moral Recognition			Moral Evaluation			Behavioral Intent		
Scenario	Vign.	Item	diff	Vign.	Item	diff	Vign.	Item	diff
1	4.63	3.96	0.67	4.71	4.89	-0.18	3.50	3.63	-0.13
2	4.72	4.00	0.72	4.42	4.66	-0.24	3.91	3.96	-0.05
3	4.87	4.28	0.59	4.86	4.89	-0.03	3.52	3.96	-0.44
4	4.89	3.87	1.02*	5.17	5.48	-0.31	2.93	3.37	-0.44
5	5.20	3.98	1.22*	5.64	5.96	-0.32	2.91	2.70	0.21
6	4.87	4.46	0.41	5.20	4.66	0.54	3.15	3.93	-0.78
Total	4.86	4.10	0.77*	5.00	5.09	-0.09	3.32	3.52	-0.27

Note: * indicates $p < .05$.

In observing within-scenario/between form correlations, an interesting finding was that only moral evaluation produced a significant correlation between forms. Thus, only for moral evaluation was the rank order significantly consistent. This indicates that there could be some substantial difference in how these stimuli are being interpreted in regard to moral recognition and behavioral intent, at least for some individuals.

Finally, relationships with known covariates were assessed, which was thought to help indicate the source of any deviation between forms. Unfortunately, however, no significant relationships with these covariates were found for either the vignettes or the items. While the results of this pilot were surprising, they were not necessarily bad – it is quite possible that mean differences in ratings as well as a lack of consistency across forms could be indicative that context of the vignette is helping to control for any

contaminating thought processes. However, given the inconclusive results, we decided to collect further data. As previously mentioned, in the main study, a subsample of the study sample (one-third) was administered the item formats instead of the vignettes. Effects of form will be observed again with the full sample. Hypothesis testing, however, will be done using only those that were administered the vignettes.

Results

Means and standard deviations of all scales can be seen in Table 6, and correlations and reliability coefficients can be seen in Table 7. Because multiple vignettes were presented to each participant, it was necessary to evaluate whether any vignettes were being rated substantially differently than the others on the within-person measures. While some deviation is expected as the context of each scenario differs, scores that deviated too greatly from the within-person mean, or scenarios that lacked variance, could indicate that the behavior in the scenario is too immoral or too benign in order to produce enough variance to test hypotheses. Further, low consistency with the other scales may indicate that reactions to the problematic vignette are contaminated by some other unexpected construct beyond what is currently being measured. Therefore, for each within-person scale, an ANOVA was conducted to evaluate differences in scores by vignette. When examining patterns of the results, scenario 5 (ignoring a billing mistake) appeared to be rated as a more severe moral violation than the others.

Table 6. *Scale means (standard deviations)*

	Scenario						
	Overall	1	2	3	4	5	6
Moral Recognition	5.84	5.56^{c}	5.66^{c}	6.04^{ab}	5.70^{bc}	6.19^{a}	5.90^{bc}
	(0.78)	(1.28)	(1.29)	(0.95)	(1.30)	(1.21)	(1.24)
Moral Evaluation	5.40	5.16^{c}	5.12^{c}	5.46^{b}	5.21^{bc}	5.91^{a}	5.53^{b}
	(0.97)	(1.42)	(1.47)	(1.28)	(1.37)	(1.21)	(1.32)
Behavioral Intent	2.98	2.95^{b}	3.20^{ab}	3.00^{ab}	3.38^{a}	2.57^{c}	2.75^{bc}
	(1.23)	(1.72)	(1.88)	(1.75)	(1.91)	(1.82)	(1.70)
Moral	2.84	3.03^{ab}	2.87^{b}	2.91^{ab}	3.09^{a}	2.34^{d}	2.63^{c}
Disengagement	(0.69)	(0.84)	(0.94)	(0.88)	(0.86)	(1.10)	(0.80)*
Moral Intensity	3.06	2.68^{c}	2.99^{b}	3.10^{b}	3.01^{b}	3.15^{b}	3.47^{a}
	(0.56)	(0.81)	(0.84)	(0.77)	(0.78)	(0.80)	(0.77)
Org. Identification	3.37						
	(1.06)						
Citizenship Pressure	2.61						
	(0.84)						
Regulatory Focus	4.15						
(Prevention)	(0.57)						
Ethical Climate	3.54						
(Caring)	(0.71)						
Ethical Climate	2.89						
(Instrumental)	(0.86)						

Note: Moral Recognition, Moral Evaluation, and Behavioral Intent utilized a 7-item scale. All other measures utilized a 5-item scale.

*These values reflect this scale after one item was removed based on factor analysis results.

Values that share like superscripts ^{a,b,c,d} are not significantly different ($p < .05$) from one another. Differing superscripts indicate significant differences ($p < .05$), with ^{a} denoting the highest values and ^{d} denoting the lowest values.

Table 7. *Correlations*

Variable	1	2	3	4	5	6	7	8	9	10	11	12
1. Org. Identification	(.91)											
2. Citizenship Pressure	.12*	(.96)										
3. Prev. Reg. Focus	.31**	-.03	(.83)									
4. Moral Recognition	-.08	-.15**	.07	-								
5. Moral Evaluation	-.13*	-.11	-.03	.54**	(.95)							
6. Behavioral Intent	.15*	.18**	.00	-.46**	-.70**	-						
7. Moral Intensity	-.05	.00	.01	.36**	.61**	-.67**	(.93)					
8. Moral Disengagement	.04	.15*	.03	-.39**	-.62**	.80**	-.72**	(.84)				
9. Eth. Clim. – Caring	.41**	-.08	.40**	-.04	.03	-.06	.05	-.13*	(.78)			
10. Eth. Clim. - Instrumental	-.13*	.43**	.01	-.06	-.10	.22**	-.08	.24**	-.19**	(.83)		
11. CMV – computer self-eff.	.07	-.18**	.17**	.20**	.07	-.06	.05	.00	.07	-.04	(.92)	
12. CMV – desirable resp.	.04	-.20**	.08	.06	.19**	-.27**	.23**	-.36**	.28**	-.12*	.12*	(.86)

Note. * indicates $p < .05$. ** indicates $p < .01$. The diagonal contains coefficient alpha values. For within-person measures (moral evaluation, moral intensity, and moral disengagement), average coefficient alphas are shown. Because moral recognition and behavioral intent are single-item indicators, no coefficient alpha scores are shown.

While significant deviation across scenarios is not necessarily problematic, the scenario was reviewed to inspect for potential features that may have caused the higher scores on moral intensity. The vignette concerns choosing to ignore a billing mistake in which a client was overcharged. It is possible that because this vignette directly involves a financial loss, rather than a more interpersonal violation as with exaggerating during a sales pitch, the immorality of the behavior may appear more quantifiable and therefore be more difficult to ignore. While steps were taken in the vignette to minimize contamination, such as omitting the true dollar amount of the charge and specifying the billing error as not directly tied to the reader's job, it is possible that this vignette is being evaluated in a fundamentally different way because of these issues. More information would be needed to understand for certain. To examine the extent to which scenario 5 followed the same response patterns as the others, we computed scenario-total correlations (akin to item-total correlations in a traditional scale). Encouragingly, the scenario-total correlations for vignette 5 were comparable to those of the other vignettes. while the distribution of responses differed from the other scenarios, correlations with the remaining scenarios were uniform with other vignettes, therefore indicating consistency among response patterns across scenarios (see Table 8). The vignette was therefore retained in the current analysis.

Table 8. *Scenario-total correlations*

	Scenario					
	1	2	3	4	5	6
Moral Recognition	.37	.41	.54	.51	.46	.38
Moral Evaluation	.52	.67	.68	.61	.54	.47
Behavioral Intent	.51	.61	.63	.51	.48	.40
Moral Disengagement	.64	.69	.73	.62	.63	.56
Moral Intensity	.37	.67	.66	.64	.57	.44

Note: Each score represents the correlation between a measure score for a particular scenario and the remaining scores for the same measure across the rest of the scenarios.

Common Method Variance

Given the survey length, morally sensitive content, and cross-sectional design, common method variance was heavily considered. A three-pronged approach recommended by Williams and McGonagle (2016) was utilized. This approach incorporates 1) including and controlling for a measured marker variable (a variable thought to be conceptually unrelated to the focal variables, but measured using the same approach), 2) including and controlling for a direct measure of a hypothesized source of method variance, and 3) modeling an unmeasured latent variable reflecting method variance. These three techniques are frequently used in research independently; however, Williams and McGonagle recommended applying a combined, "hybrid" approach in attempt to account for different kinds of method variance at once. The approach, which builds upon similar approaches by Williams, Hartman, and Cavazotte (2010) and Rafferty and Griffin (2004), involves a series of nested CFA models. This sequence of models is used to identify the extent to which method variance is playing a part in the relationships between scales, and if such is the case, pinpointing which type or types of method variance are evident. In the current study, the marker variable used was computer self-efficacy (Compeau & Higgins, 1995; see Appendix I) due to no theoretical rationale for it to be correlated with any of the study variables. The measured cause variable selected was social desirability (Hart, Ritchie, Hepper, & Gebauer, 2015; see Appendix J) due to its frequent use as a control variable in ethical decision-making research (Burnett, 2017; Pitesa & Thau, 2013; Thau et al., 2015) in order to target bias in responses due to impression management (Greco, O'Boyle, & Walter, 2015).

The large number of within-person measures (which would have to be modeled separately for each of the scenarios) posed a problem in terms of necessary power required to model the large number of parameter estimates that a full model would require. Therefore, it was necessary to select a subset of variables for inclusion in the CMV model. To select variables, correlations were assessed in order to identify the variables that seemed to show the greatest CMV effects. These correlations can be seen in Table 7. While computer self-efficacy was largely unrelated to substantive variables, social desirability had strong correlations with many substantive variables, particularly with those that measure moral constructs. The strongest correlation was between social desirability and aggregated moral disengagement (average moral disengagement across the scenarios; $r = -.36$, $p < .01$). Constructs less related to moral decision-making (prevention regulatory focus, organizational identification, etc.) did not have as strong correlations. We chose to focus on the variables that seemed to have the greatest CMV effects in order to gauge an upper bound on the extent to which CMV may affect the relationships of interest. We therefore included the following variables in our CMV analysis: moral evaluation, moral disengagement, and moral intensity.

As an additional way to increase power, moral intensity, which includes 15 items, was parceled using the item-to-construct balancing technique (Little, Cunningham, Shahar, & Widaman, 2002), which buckets items into parcels according to the rank order of factor loadings. Three parcels were created, dropping the number of indicators for moral intensity down from 15 to 3. As a final note, rather than perform this analysis six times across the six scenarios, we focused on the scenarios with the strongest (scenario 3) and weakest (scenario 6) relationships between the moral constructs being included in the

analysis (moral disengagement, moral intensity, and moral evaluation), and social desirability. This should help us gauge an upper and lower bound for the degree of CMV distortion in the relationships, with the assumption that CMV for the other four scenarios will fall within the range.

To walk through the steps, results from scenario 3 will be presented. The full set of results for the CMV tests can be seen in Table 9 for scenario 3 and Table 10 for scenario 6. Williams and McGonagle's approach involves four main stages, each of which will be discussed in greater detail in the following paragraphs. A general overview of the steps is that: first, a "measurement model" is built to obtain factor loading and error variances for method indicators. Next, a baseline model is built to act as a comparison for future models. Following this baseline model, a series of models iteratively fixing specific parameters incrementally pinpoint which source(s) of method variance is influential and where. This step includes testing whether method effects are consistent across items within the same scale, whether they are consistent across scales, and whether latent variable relationships were impacted. Finally, method influence is quantified for both variance in indicators as well as latent variables.

The first model, the measurement model, resembles a typical factor analysis model in which all indicators, method and substantive, load onto their respective latent factors, which are allowed to covary (χ^2 (*df*) = 2287.83 (855)). Typical checks regarding discriminant validity (no factor correlations above .80) were satisfied, and while maximizing fit is not critical, fit indices was still checked to ensure that no substantial issues exist.

The next model built was a “baseline model,” which was used as a comparison for subsequent models. The baseline model includes two modifications: first, the method factor loadings and error variances were fixed to the values obtained from the measurement model in step 1. This is done so in order to “lock in” the observed impact of our method indicators on latent method variables. Second, the method latent variables were made orthogonal to substantive latent variables in order to simplify the partitioning of indicator variance in a future step and aid in model identification (χ^2 (df) = 2322.81 (909)).

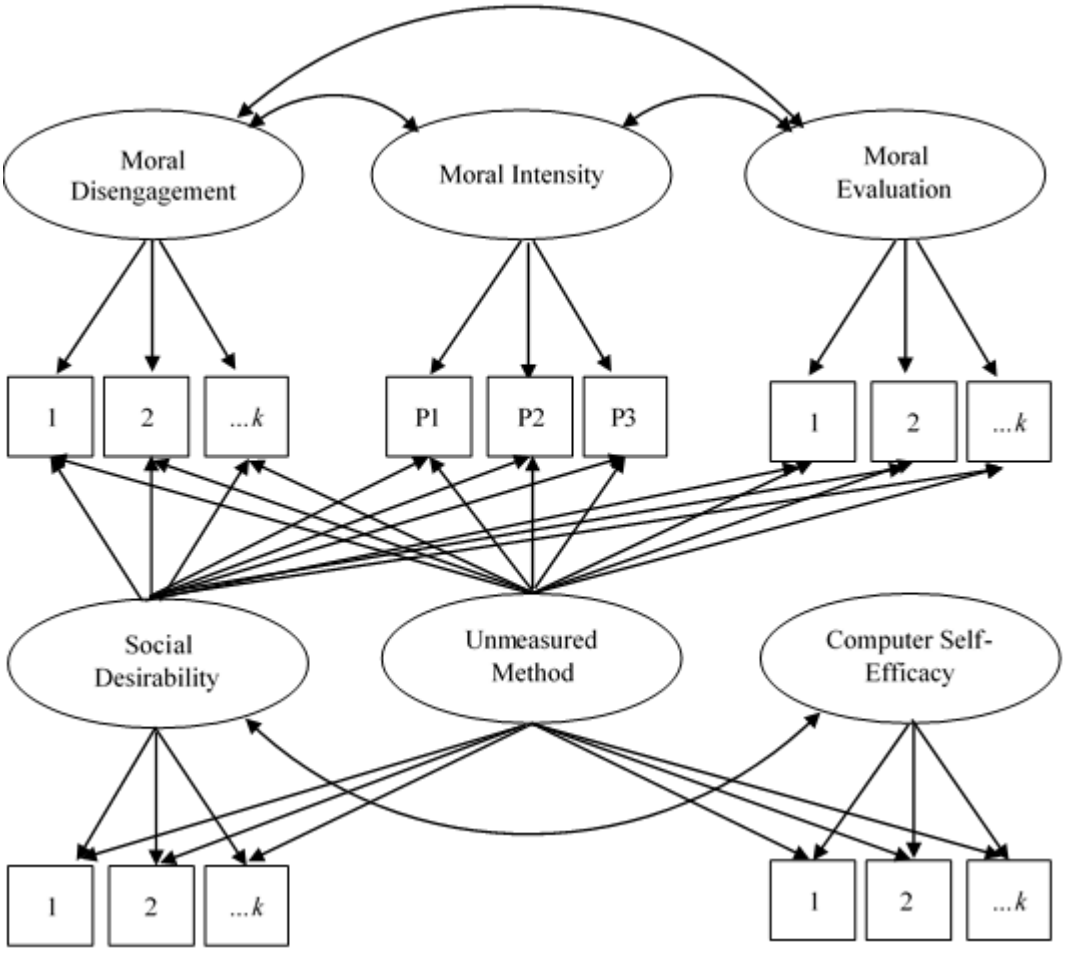

Figure 3
Final model retained (model CIUU) from CMV analysis for scenario 3.
Note: factor loadings linking the substantive indicators and social desirability latent variable are constrained to equal within-measures.

The several models that followed involve iteratively allowing *both* freely estimated substantive indicators and the fixed method indicators to load onto each latent method variable, one method variable at a time. Comparisons are then made with the previous model, and if fit improves whenever indicators are allowed to load onto both substantive and method factors (and therefore allow for both factors to explain indicator variance), then it is concluded that an effect of the method variable present as it is partially influencing substantive indicators scores. The new model is then retained for

future comparisons. If fit does not improve or worsens, then it can be concluded that no CMV is present. Substantive indicators were linked first to only the measured cause variable (model CU, with "C" denoting the Measured Cause variable of social desirability, and "U" denoting the "unconstrained" method suggested by Williams et al. (2010)), social desirability, in order to observe its unique impact. Fit of model CU improved compared to baseline ($\Delta\chi^2$ (Δdf) = -77.41 (-18), $p < .001$), thus, model CU was retained, and it was concluded that a significant effect of social desirability on substantive scores was present. This same approach was repeated for the marker variable (model MU, with "M" denoting the marker variable), computer self-efficacy, but no significant improvement of fit was found ($\Delta\chi^2$ (Δdf) = -27.67 (-18), $p = .07$). Finally, the approach was taken with an unmeasured latent variable (model UU, with "U" denoting the unmeasured variable), and fit again improved ($\Delta\chi^2$ (Δdf) = -312.82 (-42), $p < .001$). Thus, model UU, which allows each substantive indicator to load onto the measured cause and unmeasured variable, but not the marker variable, was retained.

Before continuing, it should be noted that Williams and McGonagle's original article recommends that the previous step involve loading only the substantive indicators onto the unmeasured method variable. However, doing so in the current study would create an interpretational problem, in that the 3 substantive variables currently being used are very highly correlated with one another. Estimating an unmeasured variable made up of only shared variance between three highly correlated factors would likely capture a substantial amount of substantive variance as well, rather than method alone (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). The impact of method is therefore conflated with substantive relationships and is therefore difficult to accurately identify. To correct for

this, the previous model (UU) linked substantive indicators *as well as* marker indicators and measured cause indicators to the unmeasured method variable. Doing so should give a less biased estimate of method effects as it captures shared variance across all scales, rather than the substantive measures alone. In addition, the unmeasured method variable was made orthogonal to the marker and measured cause method variables in order to force any shared variance to appear through the items. Similar adjustments regarding the unmeasured method variable were made in all future models.

Next, we tested whether method effects were equal for all items within the same scale. In a similar iterative approach as the previous step, the substantive indicators loading onto each method variable are constrained to be equal within substantive measures (in other words, all moral intensity indicators loading onto social desirability are constrained to equal, and the same goes for moral disengagement and moral evaluation). If constraining the model in this way does not produce a significant decrease in model fit, as measured by change in chi-square, then the model effects are said to be equal. This test of equality is only done for the method variables that were deemed influential from the previous set of models (in this case, the measured cause variable of social desirability and the unmeasured variable). For social desirability (model CIUU, with "CI" indicating the "intermediate" step being applied to the measured cause variable of social desirability), constraining the factor loadings to be equal did not result in worse fit ($\Delta\chi^2$ (Δdf) = 20.16 (15), p = .17), suggesting that the effects of social desirability were equal across items.

However, when this test was repeated for the unmeasured method factor (model CIUI, with UI indicating the "intermediate" step being applied to the unmeasured

variable), fit significantly worsened ($\Delta\chi^2$ (Δdf) = 275.65 (38), $p < .001$). Thus, the effects of the unmeasured sources of method variance significantly differed across items. We therefore reverted back to the previous model (CIUU) in which the equality constraints are in place for social desirability but not in place for the unmeasured variable. According to Williams et al. (2010), upon rejection of this null, researchers can examine the unconstrained standardized loadings from the previous model (in which equality constraints were not in place for the unmeasured variable) to get a better understanding of the difference in factor loadings. In this case, the largest range of within-measure factor loadings that load onto the unmeasured variable was .64 (moral evaluation), indicating inconsistent method effects of the unmeasured variable when being freely estimated.

Next, between-factor equality constraints were tested for the remaining method effect, social desirability. This model tested whether social desirability had an equivalent effect on each of the substantive variables. Specifically, factor loadings linking substantive indicators and the social desirability method factor were constrained to equal within *and* between substantive factors in order to assess if method effects are impacting substantive variables equally. When compared against the within-factor equality constraint model, fit significantly worsened ($\Delta\chi^2$ (Δdf) = 29.52 (2), $p < .001$), indicating that method effects were significantly different across substantive variables. Standardized factor loadings for the items onto the social desirability factor ranged from .13 to .25.

Table 9. *Common Method Variance Model Comparisons – Scenario 3*

Model	Description	Comparison	χ^2 (*df*)	$\Delta\chi^2$ (Δ*df*)
Measurement	Link all indicators to their respective factors.		2287.83 (855)	
Baseline	Fix method factor loadings and error variances to that of measurement model. Fix substantive-method variable correlations to zero.		2322.81 (909)	
CU	Estimate paths from MC method factor to all substantive indicators.	Baseline vs. **CU**	2245.40 (891)	-77.41 (-18)***
MU	Estimate paths from MC and marker method factors to all substantive indicators.	**CU** vs. MU	2217.73 (873)	-27.67 (-18)
UU	Estimate paths from MC and unmeasured method factors to all substantive indicators.	CU vs. **UU**	1932.59 (849)	-312.81 (-42)***
CIUU	Fix MC method factor loadings for substantive indicators to equal within-measures.	UU vs. **CIUU**	1952.75 (864)	20.16 (15)
CIUI	Fix MC and unmeasured method factor loadings for substantive indicators to equal within-measures.	**CIUU** vs. CIUI	2228.40 (902)	275.65 (38)***
CCUU	Fix MC method factor loadings for substantive indicators to equal within- and between-measures.	**CIUU** vs. CCUU	1982.27 (866)	29.52 (2)***
R	Fix substantive factor correlations to that of the baseline model	**CIUU** vs. R	1954.60 (867)	1.85 (3)

Note: * indicates $p < .05$; ** indicates $p < .01$; *** indicates $p < .001$.
MC = Measured Cause.
Bolded model in comparison indicates the model retained according to the comparison.

Table 10. *Common Method Variance Model Comparisons – Scenario 6*

Model	Description	Comparison	χ^2 (*df*)	$\Delta\chi^2$ (Δ*df*)
Measurement	Link all indicators to their respective factors.		2203.53 (814)	
Baseline	Fix method factor loadings and error variances to that of measurement model. Fix substantive-method variable correlations to zero.		2225.09 (868)	
CU	Estimate paths from MC method factor to all substantive indicators.	Baseline vs. **CU**	2160.89 (851)	-64.20 (-17)***
MU	Estimate paths from MC and marker method factors to all substantive indicators.	**CU** vs. MU	2138.82 (834)	-22.07 (-17)
UU	Estimate paths from MC and unmeasured method factors to all substantive indicators.	CU vs. **UU**	1850.06 (810)	-310.82 (-41)***
CIUU	Fix MC method factor loadings for substantive indicators to equal within-measures.	**UU** vs. CIUU	1913.58 (824)	63.52 (14)***
CUUI	Fix unmeasured method factor loadings for substantive indicators to equal within-measures.	**UU** vs. CUUI	2077.35 (847)	227.28 (37)***
R	Fix substantive factor correlations to that of the baseline model	**UU** vs. R	1855.55 (813)	5.48 (3)

Note: * indicates $p < .05$; ** indicates $p < .01$; *** indicates $p < .001$.
MC = Measured Cause.
Bolded model in comparison indicates the model retained according to the comparison.

Next, we tested whether CMV significantly influenced the relationships among substantive variables. To do so, we fixed the substantive factor correlations to those observed in the baseline model and compared the model fit against our previous model, in which the CMV factors were permitted to influence the correlations. A significant decrease in fit indicates that the factor correlations were significantly impacted by CMV. This would indicate that there was a statistically significant difference in the correlations when CMV was controlled for versus when it was not. For our model, no significant decrease in fit was found ($\Delta\chi^2$ (Δdf) = 1.85 (3), p = .60), indicating a lack of bias in the substantive correlations. When comparing the unconstrained correlations of the previous model, the largest change in correlation was .057 (moral evaluation and moral intensity; from r = .62 in the unconstrained model to r = .57 in the fixed model), while the smallest change was .01 (moral disengagement and moral intensity; r = -.80 in the unconstrained model vs. r = -.78 in the fixed model).

Given these results were in reference to scenario 3, which had the highest Pearson correlations between social desirability and the three substantive variables, it is therefore quite likely that the presence of method effects is similar or lesser for the other scenarios. This is reiterated by the fact that scenario 6 was also tested, which had the lowest correlations among social desirability and substantive variables. Results of the CMV analysis for scenario 6 were similar to that of scenario 3, with the main difference being that fixing the substantive indicators loading onto social desirability to equal (CIUU) resulted in worse fit than when they were freely estimated, indicating that the impact of social desirability was not equal within measures. When examining the impact on substantive correlations, again no significant impact was found. These results seem to

suggest that, compared to scenario 3, the influence of method effects for scenario 6 are not as influential given the lack of consistent impact within-measures. This is also consistent with the fact that social desirability had lower correlations with scenario 6 measures compared to scenario 3 measures. While method variance appeared to be present in responses across both scenarios, substantive relationships were not substantially affected.

Finally, the impact of CMV is quantified for both scenarios, both in terms of the variance in the substantive indicators accounted for as well as in the substantive latent variables. To examine variance accounted for in substantive indicators, standardized factor loadings linking each indicator with method factors were averaged for each substantive variable. Results can be seen in Table 11. In general, the unmeasured variable does appear to account for a substantial amount of variance in the moral evaluation measure, but not beyond what previous research has shown (MacKenzie, Podsakoff, & Paine, 1999; Williams & McGonagle, 2016). It should be noted however, that the method effects may be more impactful on moral evaluation than the other two measures.

Table 11. *Percent of variance accounted for by latent method variables*

		Social Desirability		Unmeasured	
Substantive Indicators	Scenario:	3	6	3	6
Moral Evaluation		4.3%	5.0%	22.6%	24.2%
Moral Disengagement		5.5%	3.9%	3.8%	2.9%
Moral Intensity		1.7%	4.0%	4.5%	4.5%

Note: Marker Variable not shown as retained model did not link substantive indicators to marker variable for either scenario.

To examine variance accounted for in the latent variables, composite reliability (coefficient omega, ω) scores were calculated. These reliabilities allow us to decompose the reliability estimate to determine how much of the reliability of the substantive latent variable is due to either the substantive or method variances (Viladrich, Angulo-Brunet, & Doval, 2017). For both scenarios, the unmeasured variable accounted for a substantial amount of the reliability estimate for moral evaluation (ω = .23 for both scenarios), indicating that nearly a quarter of the moral evaluation score appears to be driven not by the moral evaluation latent construct, but by the unmeasured construct. Social desirability had relatively little impact on all three latent variables.

Table 12. *Reliability decomposition*

		Social Desirability		Unmeasured	
Substantive Indicator	Scenario:	3	6	3	6
Moral Evaluation		.07	.08	.23	.23
Moral Disengagement		.10	.07	.05	.04
Moral Intensity		.02	.04	.05	.05

Note: Coefficient omegas shown. Marker Variable not shown as retained model did not link substantive indicators to marker variable for either scenario.

Overall, the results of this CMV analysis suggest that there is evidence that at least some amount of method effects are present. Regarding social desirability, strong correlations were found with the three constructs of moral intensity, moral evaluation, and moral disengagement. This is not surprising and parallels other research involving moral decision-making (Thau, et al., 2015; Zuber & Kaptein, 2014). CFA models that allowed for substantive indicators to load onto the social desirability method factor obtained better fit than those that did not, indicating that a significant portion of substantive variance can be attributed to social desirability. In addition, the extent to

which social desirability impacts item responses seems to depend on the scenario, since scenario 3 (which had the highest correlations with social desirability) saw more uniform impact of social desirability within-measures, while impact on items was inconsistent in scenario 6 (which had the lowest correlations with social desirability). Despite substantive factor correlations not being impacted by method variance, the fact that both scenarios saw social desirability as influential on responses as well as strong correlations with substantive variables encourage us to include social desirability as a control variable for all hypothesis testing.

The marker variable of computer self-efficacy did not appear to have any influence on responses. According to Lindell and Whitney (2001), the marker variable is most adept at identifying method variance attributed to measurement-specific influences, such as the order of measures, the format of the measurement tool, the content of the items, and other influences, and not necessarily responding in a particularly motivated way. This gives us confidence that such measurement-related issues are not at play here.

Finally, the unmeasured marker variable appears to influence both indicator variance and latent variable variance. While an advantage of this approach is that it allows for the modeling of item-level covariances not attributable to the covariance of the substantive constructs, this can also act as disadvantage in that it is unclear what specific construct is driving the covariance. In attempt to more further isolate effects of method alone, the current study modified Williams and McGonagle's approach to link marker and measured cause method indicators onto the unmeasured variable in addition to the substantive indicators. This was thought to prevent substantive covariance between the highly correlated study variables to inflate the presumed effect of the unmeasured

variable. After doing so, the effect of the unmeasured variable seen currently is relatively consistent with or lower than other research utilizing the unmeasured approach (MacKenzie, Podsakoff, & Paine, 1999; Williams & McGonagle, 2016), and considering the substantive correlations were not significantly influenced, we can conclude that these method effects do not compromise the findings of the current study.

Check for Order Effects

The order of the vignettes was randomized for each participant, so we therefore checked for order effects (Cacioppo & Petty, 1979; Montoya et al., 2017). For example, the vignettes presented near the beginning may be rated as more egregious as the vignettes presented near the end. There may also be effects of fatigue given many of the measures between vignettes are identical and therefore repetitive. To test if order effects were evident, six MANOVAs were conducted, one for each scenario, with order position predicting each of the within-person measures of moral recognition, evaluation, behavioral intent, moral disengagement, and moral intensity.

Prior to examining the relationships, the assumption of correlated outcomes was checked and satisfied. The assumption of equal covariance matrices was checked as well using Box's M Test, which 3 of the 6 scenarios (scenario 1, 5, and 6) failed. According to Cohen (2008), the conservatism of Box's M Test may lead to overly stringent results and therefore Type I error. They recommend confirming the assumption violation with Bartlett's Test, which is not as conservative. Bartlett's Test was examined for each individual ANOVA rather than the MANOVA models, and while moral evaluation and behavioral intent ANOVAs were non-significant, all 3 moral recognition ANOVAs were significant, indicating unequal variances for moral recognition responses across scenarios

and therefore violating the equality of covariance assumption. The MANOVAs for scenarios 1, 5, and 6 therefore excluded the moral recognition outcome. The moral recognition outcomes for these three scenarios were tested independently as ANOVAs, and all were non-significant.

Due to six unique MANOVAs being tested, each with 15 unique contrasts being made, the potential for Type I error is increased. The alpha cut-off for these tests was therefore adjusted to .01 based on a Bonferroni correction, which divides alpha by the number of tests being conducted (6). After applying this correction, results showed that all MANOVAs were non-significant, with only scenario 2 nearing significance (Pillai's = .093, $df = 5$, $p = .02$). It is therefore reasonable to proceed under the assumption that order position does not appear to have any substantial impact on response patterns.

Hypothesis Testing

To test Hypothesis 1, a person-level linear regression with the control variable of social desirability and organizational identification as predictors and citizenship pressure as the outcome was examined. Results indicated a significant relationship ($\beta = .10$, $p < .05$). Thus, hypothesis 1 was supported.

Table 13. *Regression of citizenship pressure on organizational identification*

Predictor	B	95% CI	*beta*	*r*	R^2
(Intercept)	3.02***	[2.51, 3.54]			
Social Desirability	-0.18**	[-0.27, -0.08]	-0.20	-.20**	
Org. Identification	0.10*	[0.01, 0.19]	0.13	.12*	
					R^2 = .056**

Note. * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$

To test Hypothesis 2, the relationship between citizenship pressure and UPB decision-making while controlling for social desirability, three separate multilevel regressions were carried out between citizenship pressure and the within-person measures

of UPB decision-making: moral recognition, moral evaluation, and behavioral intent. After intraclass correlation coefficients (ICCs) suggested significant variation in intercepts due to person-level differences, random intercepts models, or models which allow for intercepts of the citizenship pressure-UPB decision-making relationships to vary between groups, were fit. While controlling for social desirability, significant relationships were found for moral recognition (γ = -.13, p < .01) and behavioral intent (γ = .19, p < .01), such that stronger perceptions of citizenship pressure were associated with a lower tendency to recognize scenarios as moral violations and a higher willingness to engage in the behavior. The relationship with moral evaluation was not significant (γ = -.09, p = .19). Thus, partial support was found for Hypothesis 2.

Table 14. *Hypothesis 2: Moral recognition, moral evaluation, and behavioral intent regressed onto citizenship pressure*

	Null			Random Intercepts		
Predictor	Estimate	*SE*	*p*	Estimate	*SE*	*p*
Moral Recognition						
Intercept	5.84	.05	< .001	5.73	.21	< .001
Social Desirability				.03	.05	.57
Citizenship Pressure				-.13	.05	< .01
AIC	5488.29			5493.41		
τ_{00}	.42			.41		
σ^2	1.10			1.10		
ICC	.27					
Moral Evaluation						
Intercept	5.40	.06	< .001	4.64	.26	< .001
Social Desirability				.18	.06	< .001
Citizenship Pressure				-.09	.07	.19
AIC	5650.17			5648.72		
τ_{00}	.76			.72		
σ^2	1.13			1.13		
ICC	.40					
Behavioral Intent						
Intercept	2.98	.07	< .001	4.28	.32	< .001
Social Desirability				-.30	.07	< .001
Citizenship Pressure				.19	.08	< .01
AIC	6705.29			6689.41		
τ_{00}	1.17			1.04		
σ^2	2.13			2.13		
ICC	.35					

Note: Social desirability and citizenship pressure were grand-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residuals

Hypothesis 3, which proposed a positive relationship between citizenship pressure and moral disengagement, was tested using a multilevel regression, with citizenship pressure and the social desirability control variable as predictors and the within-person measure of moral disengagement as the outcome. After ICC scores determined there was evidence of substantial variation across persons, the citizenship pressure-moral

disengagement relationship, controlling for social desirability, was found to be not significant (γ = .06, p = .16). Thus, Hypothesis 3 was not supported.

Table 15. *Hypothesis 3: Moral disengagement regressed onto citizenship pressure*

	Null			Random Intercepts		
Predictor	Estimate	*SE*	*p*	Estimate	*SE*	*p*
Intercept	2.81	.04	< .001	3.86	.18	< .001
Social Desirability				-.24	.04	< .001
Citizenship Pressure				.06	.05	.16
AIC	4254.68			4226.13		
τ_{00}	.40			.34		
σ^2	.50			.50		
ICC	.44					

Note: Social desirability and citizenship pressure were grand-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residuals

Hypothesis 4 proposed that prevention regulatory focus would moderate the relationship of citizenship pressure with moral disengagement. To test this hypothesis, a hierarchical, multilevel regression was conducted including the control variable of social desirability, the citizenship pressure and prevention regulatory focus variables, and their interaction term. Prior to testing the relationship, collinearity between predictors was checked and was satisfactory (tolerance scores did not fall below .90).

Block 1 of the regression represented the null model, which included no predictors and examined if moral disengagement scores varied due to person (similar to an ANOVA). Substantial person-level variation was found in moral disengagement, thus necessitating the use multilevel modeling. Block 2 contained a random intercepts model that included the control variable of social desirability, citizenship pressure, and prevention regulatory focus. Block 3 contained a random intercepts model that introduced the interaction term of citizenship pressure and prevention regulatory focus. Results can

be seen in Table 16. The interaction term was non-significant (γ = -.04, p = .58). Hypothesis 4 was therefore not supported.

Table 16. *Hypothesis 4: Prevention regulatory focus moderating the relationship between citizenship pressure and moral disengagement*

	Block 1			Block 2			Block 3		
Predictor	Est.	*SE*	*p*	Est.	*SE*	*p*	Est.	*SE*	*p*
Intercept	2.81	.04	< .001	3.87	.18	< .001	3.88	.18	< .001
Social Desirability				-.25	.04	< .001	-.25	.04	< .001
Citizenship Pressure				.07	.05	.16	.07	.05	.13
Prev. Reg. Focus				.07	.07	.30	.07	.07	.33
Citizenship Pressure × Prev. Reg. Focus							-.04	.08	.58
AIC	4254.68			4230.63			4235.57		
τ_{00}	.40			.34			.34		
σ^2	.50			.50			.50		
ICC	.44								

Note: Social desirability, citizenship pressure, and prevention regulatory focus were grand-mean centered.

τ_{00} denotes variance in intercepts

σ^2 denotes the within-person residuals

Hypothesis 5 proposed that moral disengagement would mediate the relationship between citizenship pressure and UPB decision-making. Because both the mediator and the outcome of this analysis were measured within-person, a multilevel 2-1-1 mediation model was specified, with moral disengagement and UPB decision-making entered at level 1 and citizenship pressure as well as the social desirability control variable entered at level 2. Following the recommendations made by Pituch and Stapleton (2012) and Tofighi and Thoemmes (2014), within-group and between-group effects were separated out by group-mean centering the mediator and reintroducing the group mean as a level 2 predictor. In other words, the participant's deviation from their own mean score on moral disengagement was entered at level 1, and the participant's mean score for moral

disengagement was entered at level 2. This procedure allows for the estimation of both within- and between-person indirect effects.

While there is some debate in the literature regarding the existence of bias in within-person indirect effects in 2-1-1 mediation models, Pituch and Stapleton (2012) argue that this approach is viable as long as the *a* path of the mediation (the path from the predictor to the mediator) is estimated separately using the uncentered level 1 mediator variable (i.e., in a separate analysis). This is necessary because person-centering the mediator variable for the estimation of the *a* path would set the person-level mediator means (*a* path outcomes) to zero, resulting in an *a* path estimate of zero as well as an indirect effect estimate of zero (see indirect effect equation below). Using an uncentered mediator allows for the estimation of the *a* path as the person-level means are allowed to vary. The centered mediator (moral disengagement) can then be entered into the separately estimated *b* path (the path from the moral disengagement to UPB decision-making). In addition, the person-level moral disengagement mean will be entered into the *b* path calculation as well. Adding each participant's mean score on moral disengagement as a level 2 predictor partials out the effects of between-person differences in mean levels of moral disengagement. This, then, isolates the effects of within-person variance in moral disengagement (i.e., deviations from the individual's own mean level of moral disengagement). A within-person indirect effect can then be estimated using:

$$Indirect\ effect_w = \ ab_w$$

where *a* represents the unstandardized path from citizenship pressure to moral disengagement (which, as we mentioned, should be calculated using a separate equation), and b_w represents the unstandardized within-group path of moral disengagement to the

outcome. Confidence intervals for this effect can then be computed using the path estimates and standard errors. To measure the between-person indirect effect (i.e., the indirect effect associated with between-person differences in mean levels of moral disengagement), an identical approach can be used, substituting the b_b in for b_w in order to indicate the between-group *b* path (Pituch & Stapleton, 2012; Zhang, Zyphur, & Preacher, 2009). Thus, two indirect effects are involved with this hypothesis – one in which within-person deviations from one's own mean level of moral disengagement is the mediator, and one in which between-person differences in mean levels of moral disengagement is the mediator.

Three mediation models were assessed – one for each outcome measure. Prior to each model, null models were built to ensure that enough variation between persons was present to necessitate a multilevel approach, and this assumption was not surprisingly satisfied for each outcome. To estimate *a* path (identical across each model), the following equation was adopted using an uncentered level 1 mediator variable serving as the outcome:

$$M_{ij} = \beta_{0j} + r_{ij}$$

$$\beta_{0j} = \gamma_{00} + \gamma_{01}Z_j + \gamma_{02}X_j + u_{0j}$$

where $\gamma_{01}Z_j$ represents the control variable of social desirability, and $\gamma_{02}X_j$ represents the citizenship pressure predictor. This unstandardized estimate of the *a* path was $\gamma_{02} = .06$ ($p = .16$), indicating a non-significant relationship between citizenship pressure and level 2 moral disengagement when controlling for social desirability. (This path is identical to the one tested in Hypothesis 3).

Next, the full model, assuming random intercepts and fixed slopes, was fit for each outcome using the following:

$$\text{Level 1: } Y_{ij} = \beta_{0j} + \beta_{1j}(M_{ij} - M_j) + r_{ij}$$

$$\text{Level 2: } \beta_{0j} = \gamma_{00} + \gamma_{01}Z_j + \gamma_{02}X_j + \gamma_{03}M_j + u_{0j}$$

$$\beta_{1j} = \gamma_{10}$$

…and subsequently tested against a random slopes model, which allows for slopes to vary across persons by adding an error term for the slope of the mediator:

$$\beta_{1j} = \gamma_{10} + u_{1j}$$

Results indicated the model allowing for random slopes was a better fitting model for all three outcomes (moral recognition: $\Delta\chi^2$ (Δdf) = 26.36 (2), $p < 001$; moral evaluation: $\Delta\chi^2$ (Δdf) = 119.45 (2), $p < 001$; behavioral intent: $\Delta\chi^2$ (Δdf) = 37.57 (2), $p < 001$). The variance in slopes τ_{11} was estimated at .19, .16, and .18 for moral recognition, moral evaluation, and behavioral intent, respectively. Each of these is significant as 95%; confidence intervals did not include zero. Path estimates and standard errors for within- and between- person *b* paths were generated and can be seen in Table 17. Indirect effects were then manually computed using the equation above, and confidence intervals were generated using the RMediation package in R (Tofighi & Mackinnon, 2011). Neither indirect effects at the within- nor the between-person level were significant for any of the three outcomes, thus failing to support Hypothesis 5. Indirect effect estimates can be seen in Table 17.

Table 17. *Multilevel mediation unstandardized estimates: Moral disengagement as a mediator of the relationship between citizenship pressure and UPB decision making elements*

Outcome	Estimate	SE	95% CI
Moral disengagement (*a* path)	.06	.05	[-.03, .16]
Moral recognition			
b path (within)	-.52***	.05	[-.61, -.43]
Indirect effect (within)	-.03	.02	[-.08, .01]
b path (between)	-.44***	.06	[-.58, -.32]
Indirect effect (between)	-.03	.02	[-.07, .01]
Moral evaluation			
b path (within)	-.89***	.05	[-.98, -.82]
Indirect effect (within)	-.06	.04	[-.14, .02]
b path (between)	-.77***	.06	[-.89, -.65]
Indirect effect (between)	-.05	.04	[-.12, .02]
Behavioral intent			
b path (within)	1.20***	.05	[1.10, 1.30]
Indirect effect (within)	.08	.06	[-.03, .19]
b path (between)	1.33***	.07	[1.21, 1.47]
Indirect effect (between)	.09	.06	[-.03, .21]

*** indicates $p < .001$

Hypothesis 6a, which proposed that moral intensity would moderate the relationship between moral disengagement and UPB decision-making, was tested using a 1 x (1-1) multilevel moderation model for all three outcomes of interest (indicating that the predictor, moderator, and outcome of each analysis are all measured at level 1). The equation for this model was as follows:

$$Y_{ij} = \beta_{0j} + \beta_{1j}(person - centered\ moral\ disengagement) + \beta_{2j}(person - centered\ moral\ intensity) + \beta_{3j}(interaction\ term) + r_{ij}$$

$$\beta_{0j} = \gamma_{00} + \gamma_{01}(social\ desirability) + \gamma_{02}(moral\ disengagement\ person\ mean) + \gamma_{03}(moral\ intensity\ person\ mean) + u_{0j}$$

$$\beta_{1j} = \gamma_{10} + u_{1j}$$

$$\beta_{2j} = \gamma_{20}$$

$$\beta_{3j} = \gamma_{30}$$

…which includes level 1 predictors for person-centered moral disengagement, person-centered moral intensity, their interaction term, and level 2 predictors for the social desirability control variable, and the aggregated moral disengagement and moral intensity variables represented by person-level means. Level 2 moral disengagement and moral intensity variables were included in the model in order to partial out any between-person effects, which would reflect broader tendencies to morally disengage or view situations as morally intense across contexts. This contrasts with the aim of the current analysis, which is to determine if the moral intensity moderation occurs situation-by-situation. Intercepts and moral disengagement slopes were allowed to vary in order to estimate the moderating effects of moral intensity.

For the moral recognition outcome, the variance in moral disengagement slopes was significant (τ_{11} = .15), as were the main effects for moral disengagement (β_{1j} = -.31, p < .001) and moral intensity (β_{2j} = .40, p < .001). These were qualified by a significant interaction (β_{3j} = .12, p < .05), such that the negative relationship between moral disengagement and moral recognition is weaker when moral intensity is high and stronger when moral intensity is low (Bliese, 2002).

Similar results were found for moral evaluation, in that there was significant variation in slopes (τ_{11} = .13), and main effects for both moral disengagement (β_{1j} = -.70,

$p < .001$) and moral intensity ($\beta_{2j} = .40$, $p < .001$) were significant. After controlling for the between-group effects, the within-group interaction term between moral disengagement and moral intensity remained significant ($\beta_{3j} = .10$, $p < .05$), such that the negative relationship between moral disengagement and moral evaluation became weaker at higher levels of moral intensity.

Finally, for behavioral intent, slopes once again varied significantly ($\tau_{11} = .16$) and significant main effects of moral disengagement ($\beta_{1j} = .96$, $p < .001$), and moral intensity ($\beta_{2j} = -.45$, $p < .001$) were observed. However, the interaction term failed to reach significance ($\beta_{3j} = .02$, $p = .75$). Thus, moral intensity did not appear to influence the slopes of moral disengagement and behavioral intent. See Figure 4 for the person-level slopes and simple slopes of all three analyses.

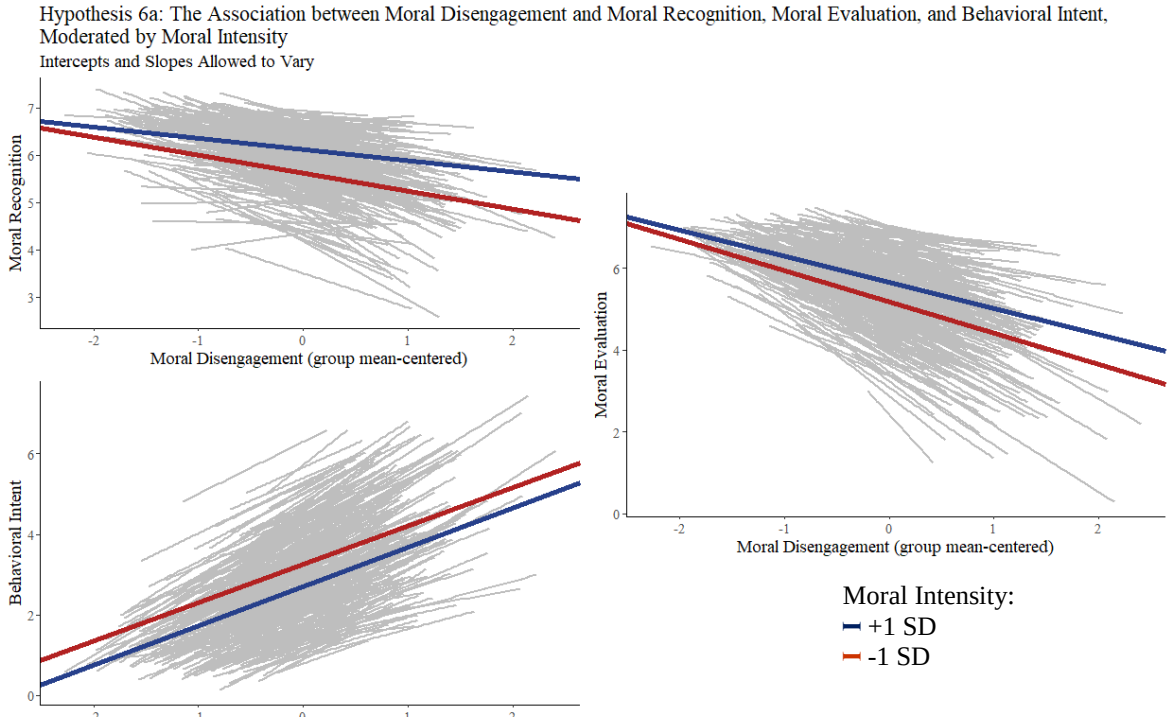

Figure 4.
Note: Gray regression lines indicate each participant's line of best fit regarding moral disengagement and the outcome. The red and blue bars represent aggregated slopes at one standard deviation above and below the mean.

Hypothesis 6b proposed that moral intensity would moderate the relationship between citizenship pressure and moral disengagement. It was tested using a cross-level (1 x (2-1)) multilevel interaction model, in which the citizenship pressure predictor and social desirability control variable are measured at level 2 and the (person-centered) moral intensity moderator is measured at level 1. After establishing a null model that determines there is significant variation in moral disengagement based on person (τ_{11} = .04, χ^2 = 11.67, p < .01), the following model was fit:

$$Y_{ij} = \beta_{0j} + \beta_{1j}(moral\ intensity) + r_{ij}$$

$$\beta_{0j} = \gamma_{00} + \gamma_{01}(social\ desirability) + \gamma_{02}(citizenship\ pressure) + \gamma_{03}(moral\ intensity) + u_{0j}$$

$$\beta_{1j} = \gamma_{10}(citizenship\ pressure) + u_{1j}$$

…which includes the level 1 person-centered moderator moral intensity, the level 2 social desirability control variable, the level 2 citizenship pressure variable, and also, the level 2 moral intensity variable in order to partial out between-person effects and therefore prevent them from conflating the interaction. Finally, the equation predicting B_{1j} reflects the cross-level interaction of citizenship pressure and moral intensity. Cross-level interactions are most commonly employed when testing the moderating effect of the level 2 variable on the relationship between two level one variables (Woltman, Feldstain, MacKay, & Rocchi, 2012). However, an interaction with a level 1 moderating variable and level 2 predictor (which the current analysis suggests) is mathematically equivalent and therefore appropriate to test the current hypothesis (Bauer & Curran, 2005).

Prior to testing the interaction, a random intercepts model including the control variable of social desirability, citizenship pressure, and moral intensity was first fit and tested against a random slopes model in which slopes were allowed to vary across persons, and this random slopes model proved to be better fitting and therefore retained. When allowing both intercepts and slopes to vary and controlling for social desirability, both main effects of level 1 moral intensity (β_{1j} = -.59, p < .01) and level 2 citizenship pressure (γ_{02} = .09, p < .01) on moral disengagement were significant. However, the interaction of the two failed to reach significance (γ_{10} = -.02, p = .54). Hypothesis 6b was therefore not supported.

Table 18. *Moderation of moral intensity on the relationship between citizenship pressure and moral disengagement*

	Random Intercepts		Random Slopes		Slopes as outcomes	
Predictor	Est.	*SE*	Est.	*SE*	Est.	*SE*
Intercept	5.92***	.17	5.91***	.17	5.91***	.17
Social Desirability	-.13***	.03	-.12***	.03	-.12***	.03
Citizenship Pressure	.09*	.03	.09*	.03	.09*	.03
Moral Intensity (L1)	-.58***	.02	-.59***	.03	-.59***	.03
Moral Intensity person-mean (L2)	-.84***	.05	-.84***	.05	-.84***	.05
Citizenship Pressure × Moral Intensity					-.02	.03
AIC	3505.53		3498.46		3505.17	
τ_{00}	.15		.16		.16	
σ^2	.34		.34		.33	
τ_{12}			.04		.04	

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$
Citizenship pressure was grand-mean centered while moral intensity was group-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residual
τ_{12} denotes the variance in moral intensity slopes

Additional Analyses

Impact of Stimulus Form

Given the unclear results of first Pilot Study 2, which suggested that presenting vignettes as stimuli may be evoking fundamentally different responses compared to presenting the original items written by Umphress et al. (2010). As mentioned previously, one-third of the study sample was administered the original items instead of the vignettes, with the goal of identifying if responses to core measures differ based on stimuli form.

One-hundred and forty-one participants were administered the original items from Umphress et al. (2010) as stimuli. Pseudonym text piping was also utilized to increase external validity and maintain consistency with the vignette group. The sample was cleansed for outliers and common method variance in an identical approach to that of the vignette group. This cleaning was done separately form the vignette group to ensure that the stimuli groups were not contaminating the findings of each other. To test for differences in responses based on form, t-tests were conducted for each within-person measure: UPB decision-making (moral recognition, moral evaluation, and behavioral intent), moral disengagement, and moral intensity. Given the six scenarios and single predictor (stimulus form), the following formula was applied for each within-person measure:

$$(Scen1 + Scen2 + Scen3 + Scen4 + Scen5 + Scen6)/6$$
$$= grand\_mean + \beta(form) + e$$

Results can be seen in Table 19. Regarding UPB decision-making, responses seemed to mimic what was observed in Pilot Study 2, where significant differences were observed for moral recognition ($t = 4.34$, $df = 192$, $p < .001$) in that moral recognition was higher in the vignette group. No significant differences were observed for moral evaluation or behavioral intent. Moral disengagement was also significantly different, such that vignettes evoked higher levels of moral disengagement compared to the items ($t = 2.80$, $df = 430$, $p < .01$). No differences were observed for moral intensity.

Table 19. *Influence of Stimulus Format*

Outcome	Vignette Group		Item Group		
	M	SD	M	SD	*t* (df)
Moral Recognition	5.84	.78	5.34	1.26	4.34 (193)***
Moral Evaluation	5.40	.97	5.57	.93	-1.69 (430)
Behavioral Intent	2.98	1.23	3.01	1.38	-.25 (430)
Moral Disengagement	2.85	.68	2.65	.67	2.80 (430)**
Moral Intensity	3.07	.56	3.17	.63	-1.68 (430)

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$

As mentioned in the discussion of Pilot Study 2, differences between the two are not necessarily condemning of the vignette approach. The fact that moral recognition was higher for the vignettes may simply suggest that the vignette provided enough context for the participant to decidedly identify that an immoral behavior was being carried out, while the original items lack such detail. It is interesting, however, that no of format effect was seen for moral evaluation or behavioral intent; it would follow that if the original item did not provide enough detail to be able to recognize that the behavior was immoral, evaluations of the behavior would be lower as well.

Regarding moral disengagement, the difference in scores could potentially be due to the specificity of the moral disengagement items. These items were written to act as cognitive reactions to the vignettes, and while care was taken to ensure that the items were still appropriate and sensible for the item group, the lower response patterns may be a symptom of not having the detail necessary to accurately determine how one would cognitively react.

While it is not completely clear what is driving these differences, we believe that the vignettes allow us a better opportunity to align to the underlying theory of UPB (Umphress et al., 2010; Umphress & Bingham, 2011) by controlling more of the details of the situation rather than leaving participants to fill in idiosyncratic details. If our

thoughts on the results of this analysis are correct, then the differences are quite possibly being driven not by noise introduced by the vignettes, but by the ambiguity introduced by the items.

Ethical Climate

Another additional exploratory analysis suggested by a committee member was to examine if there was a contextual effect of ethical climate on hypotheses involving UPB decision-making as an outcome. To examine this, several analyses were conducted. First a moderating effect of ethical climate on the relationship between citizenship pressure and UPB decision-making was tested. Because two subdimensions of ethical climate, instrumental and caring, were measured, this analysis called for six multilevel moderated regression analyses (2 ethical climate dimensions x 3 UPB decision-making outcomes). Both citizenship pressure and ethical climate were measured between-person, and therefore random intercepts models were adopted, as null models fit in during hypothesis 2 testing already revealed significant variation in scores attributable to persons.

Results indicated that for the moderating effect of both ethical climate subdimensions was nonsignificant for all UPB decision-making outcomes. However, the main effect of the instrumental subdimension of ethical climate showed to be a strong predictor of the behavioral intent outcome ($\gamma = .24$, $p < .01$). In addition, when compared to the model used to test hypothesis 3 in which ethical climate was not included, the inclusion of the instrumental subdimension caused the main effect of citizenship pressure on behavioral intent to drop to a nonsignificant level ($\gamma = .09$, $p = .33$). See Table 20 for the results of the hierarchical random intercepts models with behavioral intent as the outcome. Block 1 includes on the control variable of social desirability, Block 2

introduces the citizenship pressure and ethical climate – instrumental predictors, and Block 3 introduces the interaction term.

Table 20. *Moderation of ethical climate – instrumental on the relationship between citizenship pressure and behavioral intent*

	Block 1		Block 2		Block 3	
Predictor	Est.	*SE*	Est.	*SE*	Est.	*SE*
Intercept	4.42***	.32	4.25***	.32	4.26***	.32
Social Desirability	-.34***	.07	-.30***	.07	-.30***	.07
Citizenship Pressure			.09	.09	.09	.09
Eth. Climate – Inst.			.24**	.09	.24**	.09
Citizenship Pressure × Eth. Climate – Inst.					-.03	.09
AIC	6689.46		6687.36		6692.26	
τ_{00}	1.02		1.02		1.02	
σ^2	2.13		2.13		2.13	

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$
Social desirability, citizenship pressure, and ethical climate - instrumental were grand-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residuals

To test the impact of ethical climate subdimensions on the relationship between moral disengagement and UPB decision-making, six multilevel models were tested in order to determine if a contextual effect of ethical climate was present on the moral disengagement-UPB decision-making relationship. Specifically, these models aim to test if ethical climate has a significant impact on the person-level slopes of moral disengagement.

For each analysis, hierarchical random slopes models were fit. In each case, Block 1 containing only the control variable of social desirability, Block 2 containing the group-mean centered moral disengagement and grand-mean centered ethical climate variable, and Block 3 introduced the interaction term. Results can be seen in Appendix L. Across all six models, which included the three components of UPB decision-making (moral

recognition, moral evaluation, and behavioral intent) as outcomes, and either the instrumental or caring subdimension as the moderating variable, neither the main effects of ethical climate nor the interaction terms were significant. However, similar to hypothesis 6a, the main effect of moral disengagement was consistently strong, despite controlling for ethical climate.

Relevance of the Scenario

To investigate an additional potential influence of hypotheses that include UPB decision-making as an outcome, several analyses examining the relevance of the scenario to one's job (i.e., "In the job you have now, how likely is it that you might experience a situation similar to the one described in this scenario?") were conducted. Specifically, relevance was examined as a moderator of the citizenship pressure-UPB decision-making relationships as well as the moral disengagement-UPB decision-making relationships using multilevel regression.

To test the moderating effect of relevance on the relationship between citizenship pressure and UPB decision-making, three multilevel models were fit that included the social desirability control, a grand mean-centered citizenship pressure variable, a group mean-centered relevance variable, and the interaction term. When moral recognition was the outcome, the interaction term of citizenship pressure and relevance was significant (γ = -.07, p < .05), such that the relationship between citizenship pressure and moral recognition became more negative at higher levels of relevance. When moral evaluation was the outcome, the interaction approached significance, but failed to reach it (γ = -.07, p = .08). When behavioral intent was the outcome, the interaction was significant (γ = .14, p < .01), such that the relationship between citizenship pressure and behavioral intent

became more positive at higher levels of relevance. Results of these analyses can be seen in Appendix M.

Finally, regarding the moderating effects of relevance on the relationship between moral disengagement and UPB decision-making, three random slopes models were tested – one for each UPB decision-making stage. Each model contained the control variable of social desirability, a group mean-centered moral disengagement variable, a group mean-centered relevance variable, and an interaction term of moral disengagement and relevance. Results indicated that the interaction term was significant for all three components. Specifically, the relationships between moral disengagement and moral recognition as well as moral evaluation were more negative when the situation was more relevant. Conversely, the relationship between moral disengagement and behavioral intent was stronger at higher levels of relevance. Results of these analyses can be seen in Appendix N.

Discussion

The current study aimed to gain a better understanding of the decision-making process of unethical pro-organizational behaviors when faced with feelings of obligation regarding extra-role behaviors, or citizenship pressure. Our results support that citizenship pressure, which may be partially brought on by feelings of identification with the organization, could motivate the employee to engage in UPB as a way to contribute to the employee-employer exchange relationship. Thus, our results extend those of others by demonstrating that individuals may report willingness to engage in UPB not only because they want to, but because they feel obligated to "go above and beyond" to contribute to the organization. Furthermore, our results build a case that intent to perform UPB may

result not from a failure to classify the behavior as unethical, but instead, from a willingness to perform the behavior *despite* knowing it is unethical. This notion is supported by several of our study's findings, as described below.

Consistent with the idea that employees will feel more obligated or required to engage in OCB as their attachment to their organization strengthens (Erhart & Naumann, 2004; Tepper et al., 2001), organizational identification was observed to be positively associated with citizenship pressure. This supports our initial assumption that, while organizational identification typically produces positive feelings towards the organization (Callea et al., 2016; Dukerich et al., 2002; Tepper et al., 2001), it may also produce a felt obligation to perform actions that benefit the organization, which Bolino and colleagues (2010) suggest is accompanied by feelings of discomfort or anxiety. Our results suggest that, while organizational identification does lead to helping behavior as found in past work, it is possible that some of these behaviors intended to help may also be unethical – i.e., UPB.

Our study was one of the first to draw direct parallels between OCB and UPB, in that we proposed, and found, that the process of citizenship pressure evoking OCB would also extend to evoking UPB. However, the obvious difference between OCB and UPB is the immoral nature of UPB. A more complex process is likely occurring during UPB elicitation compared to UPB, in that an individual must balance their desire to help the organization with the implication of performing an immoral act. To better understand how this mental calculation is made, the current study aimed to unpack the extent to which each stage of Rest's (1986) ethical decision-making process (moral recognition, moral evaluation, and behavioral intent) was impacted by citizenship pressure.

Citizenship pressure did have a significant effect on moral recognition and behavioral intent, such that employees are generally less prone to recognize behaviors as immoral and more likely to indicate intent of performing the behavior when faced with citizenship pressure. This supports our hypothesis and suggests that perceiving citizenship pressure may encourage employees to be more lenient regarding unethical decisions as it would produce less dissonance should the behavior be carried out. However, there was not a significant relationship between citizenship pressure and moral evaluation, the decision-making element where the majority of the deliberation regarding right and wrong takes place (Treviño, Weaver, & Reynolds, 2006).

One potential explanation for this pattern of results may be the fact that Rest's four stage model is a deliberative model of decision-making, and it suggests that behavior will only manifest if rational thought is given to the merits and demerits of a behavior. The model excludes any influence of affect, mood, neurocognitive processes, or social influences, which many other researchers have sought to remedy (Haidt, 2001; Reynolds, 2006; Sonenshein, 2007). Considering the moral evaluation stage is where it is thought that the majority of the rational deliberation occurs (Rest, 1986; 1994) it is quite possible that moral recognition, as measured by a single, somewhat non-descript item, draws upon these additional influences not directly addressed by Rest's model. As such, the moral recognition item may represent more of a non-deliberative, "gut-feeling" (Klinker, Hackmann, 2003) type of response, or potentially more subconscious, implicit attitudes which research has shown can be influential in ethical decision-making (Marquardt & Hoeger, 2009). Then, when asked to rationally evaluate the behavior by the moral evaluation scale, the effect of citizenship pressure is diminished. This possibility of

additional variables that create distortion between moral recognition and moral evaluation is also supported by the relatively moderate correlation between moral recognition and moral evaluation (r = .54), given their proximity to one another in Rest's framework.

Another possible cause of the dissociation between moral recognition and moral evaluation is desirable responding. Social desirability (Paulhus, 1991) was identified via a common method variance analysis to be impactful on many of the morally relevant measures, including moral evaluation. However, moral recognition did not appear to be substantially impacted (see Table 7 for correlations). This suggests that moral recognition is more immune to influences of social desirability, and responses to moral recognition are "purer" in that even when responding in socially desirable ways, moral recognition appears unaffected. Moral evaluation, on the other hand, was observed to be strongly correlated with social desirability, indicating the respondents may be more prone to conflate responses in such a way that would be deemed more socially acceptable. Our findings are consistent with those of Valentine, Nam, Hollingworth, and Hall (2013), who also examined social desirability's relationships with Rest's four-stage model and found a strong relationship between social desirability and moral evaluation, while social desirability's impact on moral recognition was not significant. These results indicate that there may be some underlying differences in terms of how moral recognition and moral evaluation are conducted by participants. It should also be noted that there also remains the possibility that desirable responding could also account for substantive variance in moral evaluation, in that those who respond in a socially desirable way are likely more attuned to how one "should" behave. This attunement could potentially lead to more scrutiny regarding unethical behaviors. While the current study controlled for social

desirability in hypothesis testing, as is commonplace in unethical behavior literature (Chung & Monroe, 2003), it is possible that doing so removed a useful predictor that reflects some capacity of self-regulation.

The combination of a non-significant relationship between citizenship pressure and moral evaluation plus a positive association between citizenship pressure and UPB behavioral intent may indicate that an employee could potentially evaluate a behavior as unjust or unacceptable, but then decide to perform the behavior anyway in order to alleviate their sense of obligation regarding citizenship behaviors. This is a novel finding regarding citizenship pressure, in that this study is the first to suggest that citizenship pressure may not actually influence how unethical one evaluates a UPB to be, but it could nevertheless encourage individuals to overlook that evaluation and form intention to perform the UPB in order to meet the perceived need. Similar patterns have been observed in other research, such as Sweeney, Arnold, and Pierce (2009), who found that organizational pressure to behave unethically was positively associated with intention to act unethically in all four cases they studied. However, for 3 of the 4 cases they examined, organizational pressure to behave unethically had no impact on moral evaluations of the behavior.

The citizenship pressure-behavioral intent relationship could be influenced by social or contextual factors as well. In the current study, an exploratory analysis regarding ethical climate and its influence on UPB decision-making was carried out, and results were consistent with this argument: when included in the regression equations, the instrumental subdimension of ethical climate had a positive impact on behavioral intent, but not on moral evaluation or moral recognition. This again supports the idea that

behaviors may not necessarily result from the evaluation of a behavior alone, as the influence of social, emotional, and other non-rational influences could be substantial. Such results emphasize the importance of social context, organizational ethical culture, and ethical leadership in employees' ethical decision-making process.

The notion that citizenship pressure may exert influence on UPB willingness independently of cognitive justifications is bolstered by a lack of significant association between citizenship pressure and moral disengagement. Whereas we had expected that individuals would respond to felt pressure by morally disengaging, we found no evidence of such a process. Again, our results suggest that individuals may not engage in cognitive processes to minimize the moral violation attached to UPB but may instead increase in their willingness to perform those behaviors despite seeing them as unethical. A related phenomenon is well-established in the cognitive dissonance literature, which suggests that when individuals experiencing dissonance are not able to adjust their behavior (i.e., feel compelled to perform the act) and are not able to adjust their attitude (currently indicated by moral disengagement remaining unaffected), they may be introducing an additional, consonant cognition that supports the engagement of the behavior despite their negative evaluation of it (Festinger, 1957). That is, the attitude that the employee has regarding the behavior is unchanged by moral disengagement mechanisms, but their willingness to perform the act still increases following the consideration of the additional cognition, (e.g., "the behavior is critical to my career development", "I don't have any other choice"). This interpretation fits with the overall pattern of findings in our study; however, more work would need to be done to understand what these cognitions are, as well as how and when they are being introduced into UPB elicitation process.

Regarding moral intensity, or the extent to which a behavior is viewed as a moral violation, it was expected that in order for moral disengagement to become activated, contextual clues regarding the situation must first be assessed in order to gauge whether or not disengagement is appropriate (Bandura, 1990). Our results, however, indicated no such impact on the citizenship pressure-moral disengagement relationship. However, we did observe a substantial negative main effect of moral intensity on moral disengagement. This suggests that more severe ethical violations are more difficult to neutralize. Although this relationship has been proposed by previous researchers (Detert, Treviño, & Sweitzer, 2008), our study may be the first to our knowledge to provide empirical support for it. The presence of a main effect that is not qualified by an interaction suggests that the relationship between moral intensity and moral disengagement is unaffected by the presence of citizenship pressure. In other words, people are less likely to disengage for more severe moral violations regardless of level of felt citizenship pressure.

A fourth research question of the current study was to better understand whether situational moral disengagement is the process by which citizenship pressure affects UPB. We hypothesized that in order for citizenship pressure to ultimately influence UPB decision-making, moral disengagement must first be activated in order to alleviate any psychological discomfort that could accompany the immoral act. However, our results did not support this proposal, as all indirect effects of citizenship pressure on UPB outcomes were not significant. These results appear to primarily be driven by the fact that (as previously discussed), no significant relationship was found between citizenship pressure and moral disengagement (*a* path of the mediation).

Nevertheless, the strength of the *b* paths should be given attention: that is, the influence of within-person moral disengagement on the within-person outcome measures of UPB decision-making were strongly significant, indicating that morally disengaging from a behavior is necessary before the behavior can be carried out. The within-person design of this study also allowed us to control for between-scenario (trait-like) moral disengagement levels in order to help determine that the situation-specific deployment of these moral disengagement mechanisms is a powerful predictor of UPB.

Even more interesting is the fact that the influence of moral disengagement increases with each component of decision-making progress (B = -.59, -.89, and 1.20, respectively). The current results could suggest that moral disengagement may actually occur after an initial moral evaluation is made. Specifically, if moral disengagement is less influential on moral evaluation than it is on behavioral intent, then one possible explanation may be that, when the process of evaluation results in a judgment that behavior is unethical, this could motivate the deployment of moral disengagement as way to alleviate the discomfort that results from the desire to perform an unethical behavior (Ashforth & Anand, 2003). To gather some preliminary evidence around this idea, we estimated a multilevel model with behavioral intent as the outcome and moral evaluation, moral disengagement, and their interaction term as the predictors, along with the social desirability control variable. This analysis showed that while the interaction between the two variables is not significant, the main effect of moral disengagement remains significant despite controlling for moral evaluation. This could suggest that in some cases, even if an individual evaluates something as immoral, the deployment of cognitive mechanisms can still motivate the individual to establish intent to carry out the behavior.

While there is some question in the literature regarding if moral disengagement pre-empts the evaluation (Moore, 2008) versus occurs after it (Ashforth & Anand, 2003), the current findings seem to complement the latter perspective. More research would need to be done to unpack this further. For instance, a possible research question could pertain to the influence of the individual's *propensity* to morally disengage on the initial evaluation, while a broader summation of influences, cognitive and non-cognitive, trigger the actual activation of the disengagement mechanisms that enable to the behavior.

The three UPB outcomes also seemed to differ in terms of the role of moral intensity. A significant interaction between moral disengagement and moral intensity was found when moral recognition or moral evaluation was the outcome, but not when the outcome was behavioral intent. Specifically, moral intensity lessened the effect of moral disengagement on moral recognition and moral evaluation, presumably because the more morally intense a behavior was, the more difficult it was for the participants to rationalize the behavior. This contributes to the literature in that it is the first study to showcase the interactive effect of these two constructs on UPB decision-making, particularly on a situation-by-situation basis.

The fact that a similar pattern did not emerge for behavioral intent, however, again suggests that there may be other contributive factors that help to determine when an employee decides to engage in a behavior beyond just cognitive rationalizations. Intent to actually perform the behavior may still be prone to other factors such as social influences, concerns over job security, or other self-interests that still bar the employee from engaging in the behavior. In support of this notion, Mencl and May (2009) found that even in situations of low moral intensity, immoral behavior was still resisted when the

employee feels a sense of social closeness to the affected. Additionally, in his seminal paper introducing moral intensity, Jones (1991) acknowledges that moral intensity factors could influence one's sense of moral recognition and evaluation, but intention may be more difficult to influence due to having to compete with other self-interests or self-preservations.

Practical Implications

Our results suggest that minimization or justification of the ethical impacts of a UPB is not necessary in order for a person to report intent to perform that UPB, particularly in situations rated as more relevant to one's actual job. Instead, we found that UPB intent becomes higher as citizenship pressure increases. In applied settings, the current findings contribute to the growing body of literature surrounding citizenship pressure and its potential negative effects for organizations. While having employees that highly identify with the organization is generally beneficial (Lee, Park, & Koo, 2015), organizations should be mindful that this could also lead to feelings of obligation regarding extra-role behaviors, which previous research has shown can lead to burnout and intent to turnover (Bolino et al., 2010), and which the current study suggests may be at least partially contributing to UPB. By limiting the perception of citizenship pressure, organizations can decrease the likelihood that an employee establishes an intent to carry out unethical behaviors. Though the literature on the predictors of citizenship pressure is still developing, other organizations could look to literature of other similar negative employee perceptions, such as job stress and role overload, have been shown to be a result of perceptions such as a lack of social support, autonomy in one's job, or organizational support (Bacharach, Bamberger, & Conley, 1990; Van Yperen &

Hagedoorn, 2003). What is more, organizations should do what they can to reduce anxieties around stressful organizational practices such as layoffs (Brocker, Spreitzer, & Mishra, 2004), in which employees may feel a heightened sense of pressure to go above and beyond in order to secure their jobs.

We found that other variables were also significantly, directly, associated with likelihood of UPB, and these provide other potential levers that can be used to prevent UPBs in organizations. Considering the strong relationship between behavioral intent and the instrumental dimension of ethical climate, which reflects the perception that self-interest guides behaviors in the organization, despite controlling for moral disengagement, this likely suggests that employees are more willing to perform UPBs when they are surrounded by a culture that allows or encourages them. The fact that a similar relationship was not also found for moral recognition and moral evaluation suggests that employees are likely engaging in such behaviors despite morally disapproving of them. This highlights the importance of culture in UPB decision-making, and organizations should therefore focus efforts on reinforcing moral behavior appropriately, both by deliberately celebrating moral behavior as well as punishing immoral behavior, in order to develop a fairer and more ethical culture.

Given moral intensity was negatively associated with moral disengagement despite perceptions of citizenship pressure, organizations aiming to minimize the extent to which employees are morally disengaging from their actions may be more effective by attempting to adjust employees' perceptions of the severity of behaviors rather than reducing perceptions of citizenship pressure. To do so, organizations could seek to influence specific moral intensity components that might decrease one's moral

disengagement tendencies, such as attempting to personify the victims of UPBs as a way to evoke empathy (proximity), or by clarifying the real-world impacts of unethical behavior in order to encourage more accurate perceptions of the magnitude of consequences. Another approach may be to reinforce the idea that part of the organization's identity is to be fair and ethical (social consensus). This could have two impacts: 1.) those that strongly identify with the organization will likely align to these values in order to maintain closeness with the organization (Liu, Zhao, Li, Zhou, & Tian, 2018), and 2.) this could also serve to more directly discourage UPBs as being viable social exchange offerings, therefore making them less tempting.

Finally, given our results suggest that employees may engage in UPB to reciprocate positive treatment, organizations could consider putting clear means in place that allow employees to exhibit "above-and-beyond" behaviors, such as volunteer activities or opportunities to join additional projects. Making such opportunities available and publicizing them could re-direct employees' desire to contribute to the exchange relationship toward socially acceptable alternatives.

Potential Limitations

Several limitations deserve attention. First, while we believe that the vignettes used in the current study provide increased context above and beyond the typically used self-report scales, we acknowledge that vignettes still provide less context than would be available in a real employee decision. To reduce this misalignment as much as possible, steps were taken when constructing the vignettes to try to include as much relevant information as possible, while also excluding overly specific information that might bias responses. We implanted the organization pseudonym as provided by the participant into

the vignettes, thus putting the vignette in the context of the participant's actual job and social situation. Any social or organizational context necessary for UPB decision-making was therefore drawn upon by real-life factors, rather than purely hypothetical ones. The data suggest this was particularly true for vignette scenarios that participants perceived as more relevant to their real-life jobs, as relevance was found to be a significant moderator variable. In addition, because our analyses indicated that moral evaluation and moral disengagement were significantly higher among participants who read vignettes as opposed to those who received the self-report items, we believe that the additional context provided by the vignettes was effective in providing a fuller picture of participants' decision-making processes. Nevertheless, we acknowledge that a) it will be difficult to compare our results with those of past researchers using the self-report items and b) the vignettes provide limited context relative to real-world settings.

Furthermore, we were required to develop a new method of measuring moral disengagement that fit with our vignettes. The utilization of this measure, which focuses on situational (within-person) deviations in moral disengagement, differentiates this study from most moral disengagement literature to date, which examines trait moral disengagement (for a review, see Moore, 2015). While the measure in the current study was designed to allow for the direct measurement of each mechanism in such a way that was specifically tailored to each scenario, doing so did introduce several challenges. First, items were not consistent across scenarios. While this did allow us to more closely examine disengagement regarding a particular scenario, it also means that response distributions may partially be driven by item-specific variance in addition to variance attributable to the construct of interest. Second, the specific mechanisms being offered as

items may not have been the only mechanisms used to disengage from the behavior. This allows for the possibility that respondents might have chosen to morally disengage in ways that are going unmeasured. Third, while the items were written to reflect scenario-specific activation, there still remains the possibility that the items were not specific enough to ensure that trait-like moral disengagement tendencies were not significantly influencing scores. While the current within-person design does provide advantages to ensure this is not the case (person-mean centering the moral disengagement variable and reintroducing the person-level mean as a control variable), an ideal design would be one in which the measurement tool can more fully isolate situation-specific moral disengagement with minimal trait-like influence. Lastly, responses to moral disengagement were likely partially influenced by some form of impression management or desirable responding (Kish-Gephart, Detert, Baker, & Martin, 2013; Zuber & Kaptein, 2014) as evidenced by our common method variance analysis and the impact of controlling for social desirability in hypothesis testing (thus, controlling for social desirability, as we did, is likely important).

Lastly, this study was one of the first to make direct comparisons between UPB and OCB, in that known predictors of OCB (citizenship pressure and organizational identification) were theorized and observed to also be predictive of UPB based on similar social exchange processes. However, there are several contrasts between UPB and OCB that this study was not able to capture that could be theoretically significant. For instance, there is the question of anonymity. Often times, employees are likely mindful of if their citizenship behavior is being observed by others, particularly if they are engaging in the OCB as a way to boost their standing with the organization. If others are witness to their

extra-role behavior, the employee can be more confident that their behavior is being acknowledged as a social exchange resource and will later be reciprocated (Eastman, 1994; Wayne & Green 1993). UPB is different, however, in that the majority of UPBs are likely being carried out in private, as public knowledge of the behavior would likely be harmful to the employee. This suggests that while OCBs may be used to alleviate citizenship pressure in more observable ways, UPBs may be motivated more so by less defined processes of reciprocation similar to those put forth by norm of reciprocity. That is, UPB may be at least partially reliant on more deontic perspectives that "what goes around, comes around", in that by contributing to the exchange relationship, the contribution will, in some way and capacity, be repaid (Cropanzano, Goldman, & Folger, 2003). There are other potential nuances that this study was also not able to capture, such as how certain dispositional traits may differentially influence each outcome, or if there is any relationship between the engagement of one type of behavior at the expense of the other. That said, the fact that we were able to observe that citizenship pressure appears to be associated with UPB in a similar way to that of OCB is a good indication that there is at least some overlap between the two overall processes that more research could seek to define.

Future Directions

Further comparison of the state and trait influences of moral disengagement on unethical behaviors would be beneficial for understanding the situational levers affecting unethical behavior. Most past studies have used global, situation-agnostic scales that more closely reflect trait-like disengagement tendencies (Barsky, 2011; Detert, Treviño, & Sweitzer, 2008; Valle et al., 2018). Given Bandura's (1990) initial proposition that

moral disengagement likely exists as both a dispositional trait and an activated state, more research is necessary to develop tools that can measure the state approach across a wide variety of contexts. In the past, researchers have attempted to measure state-like hypotheses by 1.) taking an approach similar to this study by using newly created items specific to the stimuli of the study (Kish-Gephart et al., 2014), or 2.) by measuring the influence of certain situations on responses to the trait measurement tools, with the notion that changes to responses on a trait-like scale reflect situation-specific effects (Chen, Chen, & Sheldon, 2016; Duffy, Scott, Shaw, Tepper, & Aquino, 2012; Palmer, 2013; Valle et al., 2018). Such an approach carries the underlying idea that one's dispositional moral disengagement propensity can be affected by a single stimulus or set of stimuli, which Bandura argues is unlikely (1994). What is more likely is that a state-like component of moral disengagement is being activated in direct response to the situation to which they are exposed, and that state-like response is temporarily influencing the respondent's response to the dispositional moral disengagement measure. While this study was able to adequately show that state-like activation is predictive of UPB beyond individual tendencies (aggregated moral disengagement ratings at the person-level) using a measure specifically designed to measure state-like activation, it does not fully capture Bandura's full conceptualization of moral disengagement. That is, Bandura's theory that moral disengagement is a product of a person's disposition and environment requires that both the state-like and trait-like approaches be measured and modeled simultaneously. Researchers should seek to be more attentive of the treatment of moral disengagement, both in terms of theory and measurement, to more closely align to Bandura's overall framework. For instance, researchers could examine if the trait-like tendency to morally

disengage is better suited as a moderator of state-like moral disengagement and UPB, or if state-like moral disengagement mediates the relationship between trait-like tendencies and UPB.

More broadly, this study adopts Rest's four-stage model of ethical decision-making when assessing the elicitation of UPB. While Rest's model has been foundational in the field of ethical decision-making for the past several decades (for a review, see Craft, 2013) there have been calls regarding the necessity to critically evaluate if updates to the model are appropriate (O'Fallon & Butterfield, 2005). For example, the model has received criticism for its exclusion of any emotional or non-rational components and instead relies solely on rational deduction to determine ethical choice (Craft, 2013). Evidence supports the notion that factors such as emotion (Connelly, Helton-Fauth, & Mumford, 2004), mood (Curtis, 2006) and implicit attitudes (Marquardt, 2010; Marquardt & Hoeger, 2009) are all influential in the decision-making process, so for these and others to be excluded from Rest's model may be cutting out meaningful pieces of the equation. It is quite possible that UPB is partially driven by some or all of these additional non-rational components, which could suggest that positioning Rest's stages as the outcome of interest in the current study does not fully capture the UPB elicitation process. While a more comprehensive model of ethical decision-making is certainly needed, the relationships observed in the present study could certainly benefit from the incorporation of emotion, implicit attitudes, or other influences not captured by Rest.

Lastly, this study's partial support for the relationship between citizenship pressure and UPB decision-making leaves room for further investigation. Getting a better understanding of why citizenship pressure impacts only certain parts of the decision-

making process could be helpful in pinpointing triggers that enable or disable UPB. In alignment with the Theory of Planned Behavior (Ajzen, 1991), it is our assumption based on the current results that behavioral intent is motivated by citizenship pressure, while moral evaluation is not, because there are likely other social, contextual, dispositional, or attitudinal factors that are pushing the employee to override their evaluation of the behavior to either engage or not engage in the behavior. For instance, employees exposed to highly unethical leaders (Mayer et al., 2009) or those high in political skill (Bing, Davison, Minor, Novicevic, & Frink, 2011) may be more resilient to the implications of moral violations. Future research could aim to unpack what these factors are in order to come to more comprehensive understanding of the relationship.

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Appendices

Appendix A. *Unethical Pro-Organizational Behavior Vignettes* (adapted from Umphress et al., 2010).

The following vignettes were presented to participants in a randomized order. Where quotation marks ("") are entered, participant-supplied pseudonyms were automatically piped into the vignette. Vignettes were presented 1 per page, with moral intensity, moral disengagement, and outcome measures immediately following each. The original UPB items were also administered in their original format during the second study time point.

Behavior 1:

Original item: "If it would help my organization, I would misrepresent the truth to make my organization look good."

Vignette:

While attending a conference, you strike up a conversation with a few other attendees that work for other organizations. You begin talking about your respective employers, when one member of the conversation says that they recently heard on the news that "organization" was under heavy criticism for laying off many of the workers of a newly acquired company without offering any additional pay or benefits in the form of severance packages. As an employee, you know the allegations against "organization," are true, but you also know that "organization"'s reputation is struggling because of it. To make your organization look better, you misrepresent what you know about the acquisition, stating that the plant was doomed to close in the coming months anyway, so the acquisition saved many jobs. You also state that many workers chose to retire or work elsewhere anyway, and that those few that were laid off did receive severance.

Behavior 2:

Original item: "If it would help my organization, I would exaggerate the truth about my company's products or services to customers and clients."

Vignette:

While on the phone with a potential client, you are trying to convince them to enter into business with "organization." After showing some resistance, the potential client asks you to state what "organization" has to offer, and why the products or services of "organization" is better than ABC Inc., "organization"'s biggest competitor. You know that "organization"'s products are in no way superior to ABC Inc., but you fear that "organization" may lose this important client if you are not convincing. To save the sale, you respond by exaggerating the truth regarding "organization"'s products. You mislead the client by stating that they are undoubtedly the best on the market, and describe several features of "organization"'s products in false ways to make "organization" appear as a much better choice compared to ABC Inc.

Behavior 3:

Original item:

"If it would benefit my organization, I would withhold negative information about my company or its products from customers and clients."

Vignette:

When meeting with a potential client, you are discussing what the client's experience would be like if they entered into business with "organization". You feel as though you are close to closing the deal when the client asks if "organization" has had any recent complaints from other clients related to poor quality, craftsmanship, or

longevity. The client emphasizes that having a trustworthy product is a high priority to their business, and wants to ensure that what "organization" has to offer will be adequate. You immediately think back to several recent issues that your team faced with other clients, in which the clients cancelled their contracts with "organization" due to poor product functionality and quality. However, you know that telling the current client about those issues would likely discourage her from doing business with "organization." You therefore respond by saying that "organization" rarely gets any complaints regarding quality, and that no such customer complaints are coming to mind.

Behavior 4:

Original item: "If my organization needed me to, I would give a good recommendation on the behalf of an incompetent employee in the hope that the person will become another organization's problem instead of my own."

Vignette:

You receive a phone call one day from another company, and they are seeking a recommendation regarding an employee of "organization" that you've worked with for a few years. This employee is consistently causing problems for "organization" due to his incompetence, costing the company clients and resources and damaging "organization"'s reputation. You have secretly been hoping that the employee would quit. You expect that with this employee gone, "organization" would either be able to hire someone more capable, or would be able to grow in other areas that advance the business. You therefore give a very positive recommendation to the caller, exaggerating his traits and abilities and omitting the problematic or concerning behavioral issues. Even though this is misleading,

you hope that the new company hires the employee and he becomes their problem rather than the problem of "organization."

Behavior 5:

Original item: "If my organization needed me to, I would withhold issuing a refund to a customer or client accidentally overcharged."

Vignette:

When reviewing "organization"'s transaction history from the past few months, you come across an invoice that includes a list of services that "organization" provided to another company. Although handling invoices is not specifically related to your job, you are very familiar with "organization"'s pricing, and the total amount charged to the other company does not seem correct. Upon further inspection, you see that "organization" seems to have mistakenly overcharged the company by a large amount. "Organization"'s products are very complex, and considering that a few months has passed since the transaction, it is likely that the buyer never realized the overcharge. You know that "organization"'s financial situation has been difficult recently, and every dollar is important in getting "organization" back on track. You therefore decide to ignore the mistake and choose not to point out the overcharge to either the buyer or "organization" management.

Behavior 6:

Original item: "If needed, I would conceal information from the public that could be damaging to my organization."

Vignette:

You oversee the creation of a financial infographic for “organization”’s yearly performance which will ultimately be distributed publicly and available online. The infographic is meant to be an objective summary that serves as a quick reference for potential investors to assess their interest in “organization.” This past year’s performance has been weak, as “organization” had to take on large amounts of debt to cover a failed initiative. This debt would likely be a concern for investors, which means that “organization”’s struggle would continue if knowledge about the debt were to be made public. The debt is clearly a substantial factor in “organization”’s financial situation, but because this infographic is not an official report, you may choose which information to include. You know that by omitting the debt figures, you can make “organization”’s performance look much better, even though it does not provide all the information an investor might need. You therefore choose to omit the debt figures from the infographic and focus on numbers that show your organization in a positive light.

Appendix B. *Organizational Identification Scale* (Mael & Ashforth, 1992)

	Strongly Disagree				Strongly Agree
When someone criticizes my organization, it feels like a personal insult.	1	2	3	4	5
I am very interested in what others think about my organization.	1	2	3	4	5
When I talk about my organization, I usually say ‘we’ rather than ‘they’.	1	2	3	4	5
This organization’s successes are my successes.	1	2	3	4	5
When someone praises this organization, it feels like a personal compliment.	1	2	3	4	5
If a story in the media criticized my organization, I would feel embarrassed.	1	2	3	4	5

Appendix C. *Citizenship Pressure* (Bolino et al., 2010)

	Never feel pressured				Always feel pressured
Listen to coworkers when they have to get something off their chest (H).	1	2	3	4	5
Take time to listen to coworkers' problems and worries (H).	1	2	3	4	5
Take a personal interest in coworkers (H).	1	2	3	4	5
Show concern and courtesy toward coworkers, even under the most trying business situations (H).	1	2	3	4	5
Make an extra effort to understand the problems faced by coworkers (H).	1	2	3	4	5
Always go out of the way to make newer employees feel welcome in the work group (H).	1	2	3	4	5
Try to cheer up coworkers who are having a bad day (H).	1	2	3	4	5
Compliment coworkers when they succeed at work (H).	1	2	3	4	5
Take on extra responsibilities in order to help coworkers when things get demanding at work (H).	1	2	3	4	5
Help coworkers with difficult assignments, even when assistance is not directly requested (H).	1	2	3	4	5
Assist coworkers with heavy workloads even though it is not part of the job (H).	1	2	3	4	5
Help coworkers who are running behind in their work activities (H).	1	2	3	4	5
Help coworkers with work when they have been absent (H).	1	2	3	4	5
Go out of the way to help coworkers with work-related problems (H).	1	2	3	4	5
Check email or voicemail from home (II).	1	2	3	4	5
Work on days off (e.g., weekends) (II).	1	2	3	4	5
Bring things home to work on (II).	1	2	3	4	5

Take work-related phone calls at home (II).	1	2	3	4	5
Carry a cell phone or pager for work to be reached after normal business hours (II).	1	2	3	4	5
Stay at work after normal business hours (II).	1	2	3	4	5
Work late into the night at home (II).	1	2	3	4	5
Attend work-related functions on personal time (II).	1	2	3	4	5
Travel whenever the company asks you to, even though technically you don't have to (II).	1	2	3	4	5
Work during vacations (II).	1	2	3	4	5
Go into the office before normal business hours (II).	1	2	3	4	5
Volunteer for special projects in addition to normal job duties (II).	1	2	3	4	5
Rearrange or alter personal plans because of work (II).	1	2	3	4	5
Check back with the office even when on vacation (II).	1	2	3	4	5
Participates in community activities for the benefit of the company or organization (II).	1	2	3	4	5
Defend the organization when other employees criticize it (L).	1	2	3	4	5
Encourage friends and family to utilize organization products (L).	1	2	3	4	5
Defend the organization when outsiders criticize it (L).	1	2	3	4	5
Show pride when representing the organization in public (L).	1	2	3	4	5
Actively promote the organization's products and services to potential users (L).	1	2	3	4	5

Note: H = Items derived from the Helping scale by Settoon and Mossholder (2002); II = items derived from the Individual Initiative scale by Bolino and Turnley (2005); L = items derived from the Loyal Boosterism subscale by Moorman and Blakely (1995).

Appendix D. *Moral Intensity* (May & Pauli, 2002)

Instructions: Consider the decision you made in the previous scenario and indicate your level of agreement with each question below.

	Strongly Disagree						Strongly Agree
Others will be harmed by my decision (MC).	1	2	3	4	5	6	7
The overall harm (if any) done as a result of my decision will be small (RC; MC).	1	2	3	4	5	6	7
The results of my decision will be detrimental to other people (MC).	1	2	3	4	5	6	7
My decision will have serious consequences for others (MC).	1	2	3	4	5	6	7
There is a very small likelihood that my decision will actually cause any harm (RC; PE).	1	2	3	4	5	6	7
My decision will definitely harm others (PE).	1	2	3	4	5	6	7
My decision will affect people in the local community (P).	1	2	3	4	5	6	7
My decision will impact my coworkers (P).	1	2	3	4	5	6	7
My decision will cause harm in the immediate future (TI).	1	2	3	4	5	6	7
The consequences of my decision will occur in the near future (TI).	1	2	3	4	5	6	7
My decision will harm a few people a great deal (CE).	1	2	3	4	5	6	7
The consequences of my decision will impact a small number of people in a major way (CE).	1	2	3	4	5	6	7
A few individuals will bear the brunt of my decision (CE).	1	2	3	4	5	6	7
Other employees in the company would agree with my decision (SC).	1	2	3	4	5	6	7
Others in my profession would support my decision (SC).	1	2	3	4	5	6	7

Note: MC = Magnitude of consequences; PE = Probability of effect; P = Proximity; TI = Temporal Immediacy; CE = Concentration of effect; SC = Social consensus.
RC = reverse-coded.

Appendix E. *Moral Disengagement*

Moral disengagement items were created to reflect likely representations of each moral disengagement mechanism respective of each unethical pro-organizational behavior vignette. The response options for each scale will be as follows:

1	2	3	4	5
Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree

Vignette 1 *(misrepresent the truth to make my organization look good)***:**

1. "Protecting the company's reputation will help avoid the need for future layoffs." (moral justification)
2. "Sometimes little white lies are necessary" (euphemistic labeling)
3. "It's not like I was hurting anybody" (advantageous comparison)
4. "It is what my organization would want me to do" (displacement of responsibility)
5. Everybody lies to help their company's image (diffusion of responsibility).
6. It probably won't make much of a difference in the long run" (distortion of consequences)
7. "Outsiders don't deserve to know everything about our organization" (dehumanization)
8. "People should be smart enough to fact check what an employee says about their organization" (attribution of blame)
9. "As an employee, it's my duty to stand up for my company" (appeal to higher loyalties – neutralization)

Vignette 2 *(exaggerate the truth about my company's products or services to customers and clients)*:

1. "It's okay to stretch the truth sometimes if your organization really needs help" (moral justification)
2. "It's sometimes necessary to tailor how you present information in order to make a tough sale" (euphemistic labeling)
3. "Exaggerating about the product is not nearly as bad as outright lying" (advantageous comparison)
4. "If I was speaking with clients, exaggerating the truth would just be part of the job" (displacement of responsibility)
5. "Chances are, my coworkers are doing the same thing" (diffusion of responsibility)
6. "Most clients will never be able to tell any difference" (distortion of consequences)
7. "If customers are stupid enough to believe someone without during their own research, it's on them" (dehumanization)
8. "The customer should take it upon themselves to investigate further if they really want to know" (attribution of blame)
9. "I have to do whatever I can to ensure my company profits (appeal to higher loyalties – neutralization)

Vignette 3 *(withhold negative information about my company or its products from customers and clients)***:**

1. "It's okay to stretch the truth sometimes when your company really needs help" (moral justification)
2. "I would only ever leave out a small amount of information" (euphemistic labelling)

3. “Leaving out information is much less harmful than making up false information” (advantageous comparison)
4. “If I was speaking with clients, withholding negative information would just be part of my job” (Displacement of responsibility)
5. “Any other salesperson would do the same thing” (diffusion of responsibility)
6. “Most clients go on to be satisfied with our products anyway” (distortion of consequences)
7. “Business is dog-eat-dog; what happens to the client after the deal is done isn’t my problem” (dehumanization)
8. “It’s the client’s job to research a product before purchasing it” (attribution of blame)
9. “Doing so is sometimes necessary to protect my company” (appeal to higher loyalties – neutralization)

Vignette 4 *(give a good recommendation on the behalf of an incompetent employee)***:**

1. “It was in the organization’s best interest to get rid of the employee” (moral justification)
2. “Doing so would be a win-win for both the employee and my company” (euphemistic labelling)
3. “It’s not like I helped the employee lie on their resume or something” (advantageous comparison)
4. “It is what I expect my manager would have wanted me to do” (displacement of responsibility)
5. “Others on my team would do the same thing” (diffusion of responsibility)

6. “The employee probably wouldn’t even end up getting the job anyway” (distortion of consequences)
7. “If the other organization is a competitor then it’s okay to send low performers to them” (dehumanization)
8. “If the other company can’t see that the employee would be a poor choice, then getting stuck with them is their own fault” (attribution of blame).
9. It’s what was best for my organization” (appeal to higher loyalties – neutralization)

Vignette 5 *(withhold issuing a refund to a customer or client accidentally overcharged)***:**

1. “Overlooking the mistake might be worth it if it helps my company survive and we all keep our jobs” (moral justification)
2. “What the customer doesn’t know won’t hurt them” (euphemistic labelling)
3. “It’s not like anybody was in danger or anything” (advantageous comparison)
4. “It’s not my job to point out such things” (displacement of responsibility)
5. “If nobody else has mentioned it, it’s not my place to bring it up” (diffusion of responsibility)
6. “If the customer doesn’t notice it on their own, then it probably doesn’t matter to them all that much” (distortion of consequences)
7. “What happens to the customer after the deal is done doesn’t matter that much” (dehumanization)
8. “If the customer really cared about the numbers being correct, they would have reviewed their purchase more thoroughly” (attribution of blame)
9. “My company’s need for it is more important” (appeal to higher loyalties – neutralization)

Vignette 6 *(conceal information from the public that could be damaging to my organization)***:**

1. "Lots of people would be hurt financially if our stock prices fell" (moral justification)
2. "Doing this is a way I could be helping our privacy and security" (euphemistic labelling)
3. "Leaving out details is not as bad as making things up" (advantageous comparison)
4. "If including all information was crucial, someone would have said so" (displacement of responsibility)
5. "Every organization chooses to conceal certain information from the public" (diffusion of responsibility)
6. "It's unlikely that doing so would result in much harm" (distortion of consequences)
7. "The general public isn't smart enough to understand this information anyway" (dehumanization)
8. "If the public thinks organizations will air their dirty laundry, then it's their own fault if they are misled" (attribution of blame).
9. "Failing to conceal harmful information could cause my organization quite a bit of unnecessary trouble" (appeal to higher loyalties – neutralization)

Appendix F. *Regulatory Focus* (Neubert et al., 2008)

	Strongly Disagree				Strongly Agree
I concentrate on completing my work tasks correctly to increase my job security (Pre)	1	2	3	4	5
At work I focus my attention on completing my assigned responsibilities (Pre)	1	2	3	4	5
Fulfilling my work duties is very important to me (Pre)	1	2	3	4	5
At work, I strive to live up to the responsibilities and duties given to me by others (Pre)	1	2	3	4	5
At work, I am often focused on accomplishing tasks that will support my need for security (Pre)	1	2	3	4	5
I do everything I can to avoid loss at work (Pre)	1	2	3	4	5
Job security is an important factor for me in any job search (Pre)	1	2	3	4	5
I focus my attention on avoiding failure at work (Pre)	1	2	3	4	5
I take chances at work to maximize my goals for advancement (Pro)	1	2	3	4	5
I tend to take risks at work in order to achieve success (Pro)	1	2	3	4	5
If I had an opporutunity to participate on a high-risk, high-reward project I would definitely take it (Pro)	1	2	3	4	5
If my job did not allow for advancement, I would likely find a new one (Pro)	1	2	3	4	5
A chance to grow is an important factor for me when looking for a job (Pro)	1	2	3	4	5
I focus on accomplishing job tasks that will further my advancement (Pro)	1	2	3	4	5
I spend a great deal of time envisioning how to fulfill my aspirations (Pro)	1	2	3	4	5
My work priorities are impacted by a clear picture of what I aspire to be (Pro)	1	2	3	4	5
At work, I am motivated by my hopes and aspirations (Pro)	1	2	3	4	5

Appendix G. *Ethical Climate* (Victor & Cullen, 1988)

Instructions: We would like to ask you some questions about the general climate in your company. Please answer the following in terms of how it really is in your company, not how you would prefer it to be. Please be as candid as possible. Please indicate whether you agree with each of the following statements about your company. To what extent are the following statements true about your company?

	Strongly Disagree				Strongly Agree
What is best for everyone in the company is the major consideration here (Caring)	1	2	3	4	5
The most important concern in the good of all the people in the company as a whole (Caring)	1	2	3	4	5
Our major concern is always what is best for the other person (Caring)	1	2	3	4	5
In this company, people look out for each other's good (Caring)	1	2	3	4	5
In this company, it is expected that you will always do what is right for the customers and public (Caring)	1	2	3	4	5
The most efficient way is always the right way in this company (Caring)	1	2	3	4	5
In this company, each person is expected above all to work efficiently (Caring)	1	2	3	4	5
In this company, people protect their own interests above all else (Instrumental)	1	2	3	4	5
In this company, people are mostly out for themselves (Instrumental)	1	2	3	4	5
There is no room for one's own personal morals or ethics in this company (Instrumental)	1	2	3	4	5
People are expected to do anything to further the company's interests, regardless of the consequences (Instrumental)	1	2	3	4	5
People here are concerned with the company's interests to the exclusion of all else (Instrumental)	1	2	3	4	5

Work is considered substandard only when it hurts the company's interests (Instrumental)	1	2	3	4	5
The major responsibility of people in this company is to control costs (Instrumental)	1	2	3	4	5

Appendix H. *Additional Measurement Device regarding Moral Disengagement*

Per the suggestion of a committee member, the current study also included an additional measure of a specific technique of neutralization (Sykes & Matza, 1957). Neutralization is a taxonomy of cognitive processes by which one can neutralize, or diminish, the moral implications of an immoral act. These cognitive processes are meant to serve as justifying mechanisms that allow an offender to see a deviant behavior valid while larger society does not. While commonly adopted in research regarding juvenile delinquency particularly involving violent or aggressive behavior, neutralization was suggested as a potential explanatory process by Umphress and colleagues in the initial papers on UPB.

There is substantial overlap between neutralization and moral disengagement, so much so that some (Ribeaud and Eisner (2010)) have argued for combining the two constructs into one overarching framework. In particular, both constructs include techniques aimed at denying the seriousness of the consequence (distortion of consequences vs. denial of injury), and both constructs address the act of shedding responsibility for the action in some way or another (displacement of responsibility vs. denial of responsibility). However, neutralization does describe a technique, *appeal to higher loyalties*, that is not readily captured by moral disengagement, but that may be relevant in the current study. Appeal to higher loyalties describes a cognitive mechanism that may be deployed when the demands of a higher authority, such as a gang, club, or organization, require an individual to perform an immoral act as per the norms of the group. Thus, the offender rationalizes the behavior as being beneficial to the bigger purpose, and the behavior is seen as a means to retaining group membership and benefits.

Interestingly, Sykes and Matza (1957) specify that the norms of larger society do not necessarily have to be rejected – rather, other more urgent norms attached to the higher authority tend to take precedent.

Ribeaud and Eisner (2010) conceptualize appeal to higher loyalties as being theoretically similar to the moral disengagement mechanism of moral justification. Moral justification does reframe unethical acts as in service to the greater good (Moore et al., 2012), however it does not specify that the justification is deployed as a means to benefit a particular group or organization to which one belongs. Rather, moral justification can be at play when a behavior is deemed as "personally or socially acceptable by portraying it as serving socially worthy or moral purposes" (Bandura, 1999). For instance, physically attacking someone in response to a previous action may serve to "defend one's honor" and restore justice to the situation, thus justifying the act. Appeal to higher loyalties specifically refers to the norms of an authority organization that encourage an act, independent of if the individual internally views that act as reprehensible. Thus, appeal to higher loyalties captures a specific extension to that of moral justification: it accounts for when the individual feels that they must engage in a behavior to meet certain norms.

This is directly relevant to the context of the current study, in that our hypotheses state that individuals will feel obligated to carry out behaviors that help the overall organization and satisfy exchange norms. While moral justification accounts for instances where the individual reframes the behavior as morally acceptable, appeal to higher loyalties will account for instances where the individual knowingly acknowledge the behavior's reprehensiveness, but null the moral repercussions by deeming the violation as

worthwhile in order to secure group resources. In order to account for appeal to higher loyalties in the current study, a ninth item was added to each moral disengagement measure. The mediating influence of moral disengagement was then able to be examined both in conjunction and disjunction with appeal to higher loyalties. See the ninth item in each moral disengagement question set. Note, these items differ to fit the specific context of their respective vignettes.

Appendix I. *Computer Self Efficacy* (Compeau & Higgins, 1995; included to assess common method variance)

Often in our jobs we are told about software packages that are available to make work easier. For the following questions, **imagine that you were given a new software package for some aspect of your work.** It doesn't matter specifically what this software package does, only that it is intended to make your job easier and that **you have never used it before**. The following questions ask you to indicate whether you could use this unfamiliar software package under a variety of conditions. **For each of the conditions, please rate your confidence in your ability to complete the job using the software package**. Select a number from 1 to 10, where 1 indicates "Not at all confident," 5 indicates "Moderately confident," and 10 indicates "Totally confident."

I COULD COMPLETE THE JOB USING THE SOFTWARE PACKAGE…	Not at all Confident				Moderately Confident					Totally Confident
…if there was no one around to tell me what to do as I go.	1	2	3	4	5	6	7	8	9	10
…if I had never used a package like it before.	1	2	3	4	5	6	7	8	9	10
…if I had only the software manual for reference.	1	2	3	4	5	6	7	8	9	10
…if I had seen someone else using it before trying it myself.	1	2	3	4	5	6	7	8	9	10
…if I could call someone for help if I got stuck.	1	2	3	4	5	6	7	8	9	10

…if someone else had helped me get started.	1	2	3	4	5	6	7	8	9	10
…if I had a lot of time to complete the job for which the software was provided.	1	2	3	4	5	6	7	8	9	10
…if I had just the built-in help facility for assistance.	1	2	3	4	5	6	7	8	9	10
…if someone first showed me how to do it first.	1	2	3	4	5	6	7	8	9	10
…if I had used similar packages before this one to do the same job.	1	2	3	4	5	6	7	8	9	10

Appendix J. *Balanced Inventory of Desirable Responding - 16* (Paulhus, 1991; short version by Hart, Ritchie, Hepper, & Gebauer, 2015)

Instructions: For each statement, please indicate how much you agree with it.

	Strongly Disagree						Strongly Agree
I have not always been honest with myself	1	2	3	4	5	6	7
I always know why I like things	1	2	3	4	5	6	7
It's hard for me to shut off a disturbing thought	1	2	3	4	5	6	7
I never regret my decisions	1	2	3	4	5	6	7
I sometimes lose out on things because I can't make up my mind soon enough	1	2	3	4	5	6	7
I am a completely rational person	1	2	3	4	5	6	7
I am very confident of my judgments	1	2	3	4	5	6	7
I have sometimes doubted my ability as a lover	1	2	3	4	5	6	7
I sometimes tell lies if I have to	1	2	3	4	5	6	7
I never cover up my mistakes	1	2	3	4	5	6	7
There have been occasions when I have taken advantage of someone	1	2	3	4	5	6	7
I sometimes try to get even rather than forgive and forget	1	2	3	4	5	6	7
I have said something bad about a friend behind his or her back	1	2	3	4	5	6	7
When I hear people talking privately, I avoid listening	1	2	3	4	5	6	7
I sometimes feel angry when I don't get my way	1	2	3	4	5	6	7
I have never borrowed anything without asking permission first	1	2	3	4	5	6	7

Appendix K. *Example Vignette and Question Set (1 of 6)*

Instructions:

Carefully read the scenario below. Then, answer the questions that follow as truthfully as possible.

While attending a conference, you strike up a conversation with a few other attendees that work for other organizations. You begin talking about your respective employers, when one member of the conversation says that they recently heard on the news that "organization" was under heavy criticism for laying off many of the workers there with offering any severance during an acquisition of another company. As an employee, you know the allegations against "organization," are true, but you also know that "organization"'s reputation is struggling because of it. To make your organization look better, you misrepresent what you know about the acquisition, stating that the plant was doomed to close in the coming months anyway, so the acquisition saved many jobs. You also state that many workers chose to retire or work elsewhere anyway, and that those few that were laid off did receive severance.

Please indicate your level of agreement with the following question regarding this scenario:

	Strongly Disagree						Strongly Agree
The scenario presents an ethical problem	1	2	3	4	5	6	7

Please indicate where your behavior displayed in the scenario most appropriately falls:

1	2	3	4	5	6	7
Just						Unjust

Fair	Unfair
Morally right	Morally wrong
Acceptable to my family	Not acceptable to my family
Culturally acceptable	Culturally unacceptable
Traditionally acceptable	Traditionally unacceptable

Please indicate your level of agreement with the following question regarding the behavior in this scenario:

	Strongly Disagree						Strongly Agree
If I were in this situation, I would have made the same decision.	1	2	3	4	5	6	7

Imagine yourself carrying out the behavior that the scenario describes. For the following statements, please indicate the extent to which you believe you would factor in each statement to justify your action.

	Strongly Disagree				Strongly Agree
Protecting the company's reputation at the conference will help avoid the need for future layoffs.	1	2	3	4	5
All I told were some little white lies	1	2	3	4	5
It's not like I was hurting anybody	1	2	3	4	5
I think this is what my organization would have wanted me to do	1	2	3	4	5
Everybody lies to protect their company's wrongdoings	1	2	3	4	5
They'll probably forget the whole thing soon anyway	1	2	3	4	5
Those people don't need to know the truth anyway	1	2	3	4	5
It was rude of them to ask about such a sensitive topic in the first place	1	2	3	4	5

Imagine that you had done the behavior presented in the scenario. What other thoughts might you have regarding why you decided to carry out this behavior?

_____

Consider the decision you made in this scenario and indicate your level of agreement with each question below.

	Strongly Disagree						Strongly Agree
Others will be harmed by my decision	1	2	3	4	5	6	7
The overall harm (if any) done as a result of my decision will be small	1	2	3	4	5	6	7
The results of my decision will be detrimental to other people	1	2	3	4	5	6	7
My decision will have serious consequences for others	1	2	3	4	5	6	7
There is a very small likelihood that my decision will actually cause any harm	1	2	3	4	5	6	7
My decision will definitely harm others	1	2	3	4	5	6	7
My decision will affect people in the local community	1	2	3	4	5	6	7
My decision will impact my coworkers.	1	2	3	4	5	6	7
My decision will cause harm in the immediate future	1	2	3	4	5	6	7
The consequences of my decision will occur in the near future	1	2	3	4	5	6	7
My decision will harm a few people a great deal	1	2	3	4	5	6	7
The consequences of my decision will impact a small number of people in a major way	1	2	3	4	5	6	7
A few individuals will bear the brunt of my decision	1	2	3	4	5	6	7
Other employees in the company would agree with my decision	1	2	3	4	5	6	7
Others in my profession would support my decision	1	2	3	4	5	6	7

Appendix L. *Moderation of ethical climate (caring and instrumental subdimensions) on the relationship between moral disengagement and UPB decision-making*

	Moral Recognition		Moral Evaluation		Behavioral Intent	
Predictor	Est.	*SE*	Est.	*SE*	Est.	*SE*
Caring subdimension						
Intercept	5.62***	.21	4.44***	.22	4.27***	.30
Social Desirability	.05	.05	.22***	.05	-.30***	.07
Moral Diseng.	-.53***	.05	-.90***	.04	1.21***	.05
Ethical Climate	-.07	.07	-.04	.08	.01	.10
Moral Diseng. × Ethical Climate	.07	.07	-.06	.06	-.07	.07
AIC	5304.40		4908.79		6043.15	
τ_{00}	.45		.81		1.20	
σ^2	.90		.66		1.33	
Instrumental subdimension						
Intercept	5.72***	.02	4.47***	.21	4.13***	.28
Social Desirability	.03	.05	.22***	.05	-.27***	.06
Moral Diseng.	-.52***	.05	-.90***	.04	1.21***	.05
Ethical Climate	-.05	.05	-.08	.07	.28***	.08
Moral Diseng. × Ethical Climate	-.10	.05	-.01	.04	.11	.05
AIC	5302.45		4909.06		6033.49	
τ_{00}	.45		-.80		1.15	
σ^2	.89		.66		1.33	

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$.
Final block (block 3) of each hierarchical model shown. Social desirability and ethical climate (both subdimensions) were grand-mean centered; moral disengagement was group-mean centered.

τ_{00} denotes variance in intercepts

σ^2 denotes the within-person residuals

Appendix M. *Moderation of relevance on the relationship between citizenship pressure and UPB decision-making*

	Moral Recognition		Moral Evaluation		Behavioral Intent	
Predictor	Est.	*SE*	Est.	*SE*	Est.	*SE*
Intercept	5.73***	.21	4.56***	.25	4.31***	.32
Social Desirability	.03	.05	.20***	.06	-.31***	.07
Citizenship Pressure	-.13*	.05	-.09	.07	.19*	.08
Relevance	-.06	.03	-.21***	.03	.29***	.04
Citizenship Pressure × Relevance	-.07*	.04	-.07	.04	.14**	.05
AIC	5477.61		5554.72		6588.59	
τ_{00}	.42		.75		1.10	
σ^2	1.02		.97		1.82	

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$.
Final block (block 3) of each hierarchical model shown. Social desirability and citizenship pressure were grand-mean centered; relevance was group-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residuals

Appendix N. *Moderation of relevance on the relationship between moral disengagement and UPB decision-making*

	Moral Recognition		Moral Evaluation		Behavioral Intent	
Predictor	Est.	*SE*	Est.	*SE*	Est.	*SE*
Intercept	5.69***	.20	4.45***	.21	4.20***	.28
Social Desirability	.04	.05	.23***	.05	-.29***	.06
Moral Disengagement	-.52***	.05	-.88***	.04	1.17***	.05
Relevance	-.02	.02	-.09***	.02	.14***	.03
Moral Disengagement × Relevance	-.10**	.04	-.10**	.03	.11*	.04
AIC	5302.83		4886.72		6021.12	
τ_{00}	.45		.80		1.19	
σ^2	.89		.65		1.31	

Note: * indicates $p < .05$, ** indicates $p < .01$, *** indicates $p < .001$.
Final block (block 3) of each hierarchical model shown. Social desirability was grand-mean centered; moral disengagement and relevance were group-mean centered.
τ_{00} denotes variance in intercepts
σ^2 denotes the within-person residuals