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ORIGINAL PAPER

When Moral Tension Begets Cognitive Dissonance: An Investigation of Responses to Unethical Pro-Organizational Behavior and the Contingent Effect of Construal Level

Na Yang[1] · Congcong Lin[2] · Zhenyu Liao[3] · Mei Xue[1]

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Abstract
Research on unethical pro-organizational behavior (UPB) has predominantly focused on its antecedents, while overlooking how engaging in such behavior might affect employees' psychological experience and their downstream work behaviors. Integrating cognitive dissonance theory with the moral identity literature, we argue that engaging in UPB restricts moral identity internalization as a result of attempts to alleviate the cognitive dissonance about moral self-regard, which in turn translates into decreased organizational citizenship behavior and increased counterproductive workplace behavior. Moreover, employees' construal level weakens these indirect effects by alleviating the negative effect of engaging in UPB on moral identity internalization. The results from one experimental study and one multi-wave, multisource field study provide support for these predictions. Our research extends knowledge on the negative consequences of UPB for actors and organizations.

Keywords Unethical pro-organizational behavior · Moral identity internalization · Construal level · Organizational citizenship behavior · Counterproductive workplace behavior

Introduction

Unethical pro-organizational behavior (UPB), defined as "actions that are intended to promote the effective functioning of the organization or its members and violate core societal values, mores, laws, or standards of proper conduct" (Umphress & Bingham, 2011, p. 622), is pervasive in the workplace. In attempts to understand the antecedents of UPB, research has mostly focused on the theoretical lenses of identification, leadership, and individual characteristics, suggesting that employees tend to engage in UPB when they have high organizational identification (Umphress & Bingham, 2011), experience transformational leadership (Effelsberg et al., 2014), and score high on Machiavellianism (Castille et al., 2018). This line of work has provided a comprehensive explanation for what drives employees to engage in UPB and how organizations can curb its occurrence (Fehr et al., 2019; Tang et al., 2020).

Despite considerable empirical studies on the antecedents of UPB, little is known about how employees respond to their own engagement of UPB. Intended to enhance the functioning of the organization, UPB encompasses acts of commission (e.g., fabricating production data to customers) and omission (e.g., withholding product flaws to customers; Umphress & Bingham, 2011), both of which incur substantial costs for and even inflict harm on customers and clients. Engaging in UPB thus entails a tradeoff between promoting organizational interests and upholding ethical principles, and sacrificing the latter in the name of the former gives rise to cognitive tension in employees' moral self-regard (Aquino & Reed, 2002). That is, despite the pro-organizational intention to benefit the organization, engaging in UPB runs counter

✉ Congcong Lin
sslincong@163.com

Na Yang
yangna9209@163.com

Zhenyu Liao
zh.liao@northeastern.edu

Mei Xue
xueer1123@126.com

[1] School of Business, Renmin University of China, Beijing, China

[2] Shandong Institute of Talent Development Strategy, Shandong University, Jinan, China

[3] D'Amore-McKim School of Business, Northeastern University, Boston, USA

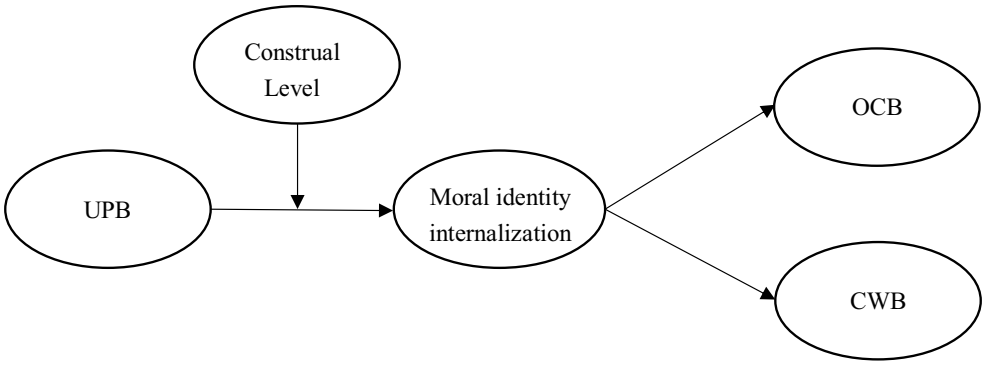

Fig. 1 Theoretical model

to moral principles that expect employees to behave morally and avoid harm, jeopardizing the positive moral self-regard (Sachdeva et al., 2009). Such an inconsistency may beget employees' conflicting cognitive experience of the self, which in turn may engender psychological and behavioral responses to alleviate such experience (Festinger, 1957; Lowell, 2012).

A consequence of the lacuna of research on this subject is the lack of understanding on whether engaging in UPB triggers employees' own responses that boomerang back to impede the functioning of their organizations. Investigating this question is both theoretically and pragmatically important because it helps shed greater light on how UPB, which is intended to benefit the organization, might ultimately hurt the organization (Baker et al., 2019; Miao et al., 2013). After all, quite a few organizations fail to curb employees' UPB, given that such behavior may yield immediate benefits (Fehr et al., 2019; Tang et al., 2020; Umphress et al., 2010).

In this research, we draw on cognitive dissonance theory to argue that employees will feel cognitively dissonant after engaging in UPB (Festinger, 1957; Lowell, 2012). To alleviate their feeling of cognitive dissonance, employees might lower their moral standards so as not to jeopardize their moral self-regard. Thus, we posit that indulging in UPB impels employees not to internalize moral identity (Cooper, 2007), which reflects the importance of their moral character in their self-regard (Aquino & Reed, 2002). To maintain consistency in their moral identity internalization, we posit that employees will subsequently reduce engagement in organizational citizenship behavior (OCB) and increase counterproductive workplace behavior (CWB).

Moreover, we argue that the magnitude of the effects of engaging in UPB on the internalization of moral identity and downstream work behaviors is contingent on employees' construal level. By capturing the extent to which employees encode and retrieve external information in abstract ways (Wiesenfeld et al., 2017), construal level shapes how employees interpret the implications of UPB. When employees maintain high levels of mental representation, they tend to construe their work behaviors in terms of desirability, which explains "why" this behavior occurs (Trope & Liberman, 2003; Trope et al., 2007). As such, these employees are more aware of the pro-organizational intention of UPB, which boosts a positive sense of being dutiful to and responsible for the organization (Haidt & Graham, 2007) and helps alleviate the cognitive tension due to the unethical element of UPB. We thus posit that employees with a high construal level are less likely to restrict their internalization of moral identity and engage in decreased OCB and increased CWB.

Our research makes three contributions to the literature. First, we extend UPB research by shifting the focus from antecedents to consequences. By investigating employees' cognitive and behavioral consequences following UPB, we broaden the nomological network of UPB. Second, our research offers a new theoretical lens to research on behavioral ethics by drawing on cognitive dissonance theory to examine how employees react to their UPB. We capture moral identity internalization as a cognitive approach that mitigates cognitive dissonance from engaging in UPB, and we link UPB to subsequent ethical (or unethical) behaviors in the workplace. Doing so broadens the application of cognitive dissonance theory in behavioral ethics literature. Third, our research identifies the contingent factor that conditions employees' responses to UPB by examining the moderating effects of construal level. This is an important contribution to the literature because it helps explain the between-person variation in employees' responses to work behaviors that impose competing elements of self-perception. The theoretical framework is shown in Fig. 1.

Theory and Hypotheses Development

Cognitive Dissonance Theory and Interpretations of UPB

Cognitive dissonance theory suggests that individuals who act in a way that is counter to an attitude or belief they hold will experience dissonance (Festinger & Carlsmith, 1959). We argue that due to its immoral nature, UPB might be considered as a counter-attitudinal behavior that triggers cognitive dissonance. Despite its pro-organizational intent, UPB running counter to universally identified moral concerns about being caring and just (Gilligan, 1982; Kivikangas et al., 2021; Kohlberg, 1971; Weaver et al., 2014). Specifically, UPB involves acts of commission and omission. These acts hurt customers and clients in the name of the organization, jeopardizing the caring and just facets of individual-based moral self-concept (Aquino & Reed, 2002; Kohlberg, 1971). Therefore, engaging in UPB is inconsistent with employees' positive moral self-regard and thus will evoke cognitive dissonance (Festinger, 1957; Festinger & Carlsmith, 1959). This argument rested on the assumption, supported by the moral evaluation and moral self-regard literatures, that individuals generally strive to establish and maintain a positive moral self-regard (Aquino & Reed, 2002; Jordan et al., 2011; Monin & Jordan, 2009). Furthermore, cognitive dissonance theory argues that free choice and efforts strengthen cognitive dissonance (Aronson & Mills, 1959; Brehm & Cohen, 1962). By definition, UPB entails discretionary behavior that is neither requested by supervisors nor prescribed in job descriptions (Umphress & Bingham, 2011). Thus, employees freely choose to engage in UPB despite the extra efforts it entails, which further amplifies the amount of dissonance. Given that cognitive dissonance theory adds a new perspective to UPB literature, we use it as our theoretical lens to understand UPB and its cognitive and behavioral consequences.

UPB and Moral Identity Internalization

Cognitive dissonance is an uncomfortable state that prompts people to take actions to reduce or eliminate it (Cooper, 2007; Festinger, 1957). Previous research on cognitive dissonance indicates that engaging in counter-attitudinal behaviors causes people to experience dissonance, and they try to reduce this dissonance by shifting their perceptions to align with their behavior (Festinger and Carlsmith, 1957; for reviews, see Cooper, 2007; Harmon-Jones & Mills, 2019). That is, rather than distorting the reality of behaviors that already happened, adjusting cognitions to these behaviors is a more feasible and predictable means to reduce cognitive dissonance (Cooper, 2007). Furthermore, considering that "not all cognitions have equal importance" (Cooper, 2007, p. 8), individuals are likely to "dilute" the importance of the cognition that is inconsistent with past behaviors to reduce dissonance (Cooper, 2007; Lowell, 2012; Simon et al., 1995).

As such, it is reasonable to infer that UPB as a kind of counter-attitudinal behavior that goes against individuals' positive moral self-regard will drive them to reduce the importance of moral cognition to alleviate their cognitive dissonance. Aquino and Reed (2002) define moral identity as incorporating two dimensions: symbolization, which reflects the sensitivity of how one's moral actions are perceived publicly, and internalization, which reflects the importance of the moral characteristics in one's self-concept. Given that the internalization dimension depicts the importance of moral cognitions in one's own conception can be a feasible approach to reduce cognitive dissonance caused by UPB. Extending this line of thought, we argue that employees are likely to mitigate cognitive dissonance by restricting moral identity internalization to help align their moral cognitions with their past UPB. Thus:

Hypothesis 1 Engaging in UPB is negatively related to moral identity internalization.

Behavioral Responses to Restricted Moral Identity Internalization

What behavioral consequences await employees who perceive a decline in moral identity internalization after engaging in UPB? Cognitive dissonance theory assumes a psychological need for consistency and consonance between cognitions and future behaviors (Festinger, 1957). Similarly, the motivating force of moral identity is also driven by the consistency principle, which indicates that an identity requires individuals to be true to themselves and, thus, to act consistently with their identity (Erikson, 1964). That being said, when moral identity occupies a centrality position in their self-conception, individuals are more likely to engage in ethical behavior, such as volunteering (Aquino & Reed, 2002), and avoid unethical behavior (Detert et al., 2008). By contrast, when moral identity is less important to their self-conception, individuals may indulge in more unethical behavior.

Building on this line of work, we specify the work context and argue that restricting moral identity internalization after engaging in UPB will further affect OCB and CWB in the workplace. OCB refers to employee voluntary behavior that contributes to "the maintenance and enhancement of the social and psychological context that supports task performance" (Organ, 1997, p. 91). CWB describes acts

that are "harmful to the organization by directly affecting its functioning or property, or by hurting employees in a way that will reduce their effectiveness" (Fox et al., 2001, p. 292). Considering that harm and help are central to morality (Cohen et al., 2014), OCBs can be considered morally praiseworthy behaviors because they benefit the organization or other employees (Cohen et al., 2014; Klotz & Bolino, 2013); conversely, CWBs are morally tainted behaviors, in that they are harmful to both the organization and other employees (Cohen et al., 2014). In this sense, the higher the level of moral identity internalization employees hold, the more likely they are to engage in OCB consistent with moral principles and the less likely they are to commit CWB violating both moral and organizational norms. However, if employees restrict their moral identity internalization by reconciling the cognitive dissonance due to UPB, they are less likely to engage in OCB and are more likely to indulge in CWB. Taken together, we argue that moral identity internalization serves as an important cognitive mechanism linking UPB with consequent OCB and CWB. Thus:

Hypothesis 2 Moral identity internalization mediates the negative indirect effect of engaging in UPB on OCB.

Hypothesis 3 Moral identity internalization mediates the positive indirect effect of engaging in UPB on CWB.

Moderating Effects of Construal Level

Cognitive dissonance theory suggests that the extent to which the specific behavior triggers the feeling of dissonance hinges on individuals' interpretation of that behavior (Harmon-Jones & Harmon-Jones, 2008; Stone & Cooper, 2001). Especially for UPB, the mixed psychological meanings combined with pro-organizational intention and actual unethical behaviors are more likely to result in diverse interpretations among different people and trigger cognitive dissonance at varying levels. Given this, we introduce a new perspective from construal level theory to examine individual differences in understanding the meanings and effects of UPB. We suggest that the negative impact of UPB on moral identity internalization varies across individuals depending on their construal level.

Construal level shapes how people think about their behavior and the meaning they ascribe to it (Rosen et al., 2016). High-level construal's actions, events, and objects are abstract, coherent, and superordinate mental representations, whereas low-level construal's are concrete, unstructured, contextualized, and subordinate representations (Trope & Liberman, 2010). As such, when evaluating and interpreting the meaning of a given behavior, people with a high construal level consider why it is enacted, while those with a low construal level consider how it is enacted (Freitas et al., 2004; Vallacher & Wegner, 1987). For example, high-level-construal people would likely to perceive "locking a door" as "securing the home" (referring to *why* they lock the door), while low-level-construal people would regard it as "turning a key" (referring to *how* they lock the door) (Trope et al., 2007).

Regarding UPB, employees with different construal levels will encode past UPB with different meanings, which may affect their subsequent moral identity internalization. Specifically, people with a high construal level tend to comprehend UPB in an abstract manner and emphasize *why* they engage in UPB—that is, the pro-organizational motives and the intent behind the UPB. In this case, high construal level has the potential to decrease the occurrence of cognitive dissonance because pro-organizational intention reflects loyalty, obligation, and responsibility to the organization (Haidt & Graham, 2007), which helps offset the dissonance caused by the unethical element of UPB and thereby mitigates the negative effect of UPB on moral identity internalization. By contrast, people with a low construal level with concrete mental representations comprehend UPB in terms of *how* to enact it—that is, the unethical details of UPB, such as the details of tricking consumers, which underlie the unethical element of UPB. In this sense, low-level construal is less likely to relieve their cognitive dissonance and thus fails to weaken the negative effect of UPB on moral identity internalization. Thus:

Hypothesis 4 Construal level moderates the negative relationship between UPB and moral identity internalization, such that the relationship is weaker for employees with a high (vs. low) construal level.

Integrating Hypothesis 4 with the mediating effects of moral identity internalization presented in Hypotheses 2 and 3, we propose two moderated mediation models in which construal level moderates the indirect effect of UPB on subsequent OCB and CWB through moral identity internalization. Specifically, a high construal level helps reconcile cognitive dissonance caused by UPB that protects employees from declining moral identity internalization and thus weakens its effects on OCB and CWB. By contrast, a low construal level fails to mitigate cognitive dissonance after engaging in UPB, and in this circumstance, employees restrict moral identity internalization, which then triggers less OCB and more CWB. Thus:

Hypothesis 5 Construal level moderates the indirect effect of UPB on subsequent OCB through moral identity internalization, such that the negative indirect effect is weaker when construal level is high (vs. low).

Hypothesis 6 Construal level moderates the indirect effect of UPB on subsequent CWB through moral identity internalization, such that the positive indirect effect is weaker when construal level is high (vs. low).

Study Overview

To test our theoretical model, we conducted one experimental study and one field study. Study 1 is an online experiment to test the proposed main and moderating effects by manipulating construal level and UPB concurrently. Study 2 is a multi-wave, multisource field study to replicate and extend the results of Study 1, thus providing external validity of our theoretical model in an organizational setting.

Study 1

Participants and Design

We invited 223 working adults in the United States, Canada, and the United Kingdom through Amazon Mechanical Turk to participate in a 2 (UPB vs. control) × 2 (construal level: high vs. low) between-subjects study in exchange for $1.00. To qualify for this study, participants had to be full-time employees who frequently interacted with stakeholders outside their organizations (e.g., marketing, retail, public relations). We removed 27 participants who failed the attention checks, reported never engaging in UPB, or did not provide appropriate essays, leaving a final sample size of 196 participants (average age = 39.12 years, SD = 10.75; 47.1% male; 79.3% Caucasian; 72.1% with a bachelor's degree or higher; average tenure = 8.39 years, SD = 8.24).

Experimental Procedure and Materials

Participants first read the study instructions and indicated their consent and then completed filler tasks adapted from Freitas et al. (2004) as the manipulation of state construal level. Next, they were asked to recall and write about an incident corresponding to their assigned condition (UPB vs. control). Following the two manipulations, participants responded to manipulation check questions, completed measures assessing moral identity internalization, and reported their demographics.

Construal Level Manipulation and Manipulation Check

The construal level manipulation tasks were a series of thought exercises about the relationship between one's actions and goals (Freitas et al., 2004). Participants in the high-construal-level condition were asked to explain *why* a person might want to complete a mundane action and then were presented with a diagram of vertically aligned boxes that were positioned in a bottom-up direction with upward arrows labeled "Why?" (for more details, see Freitas et al., 2004). The box at the very bottom of the diagram showed the statement "improve and maintain health." Participants were asked to write their first response in the box immediately above the bottom box, answering the question of why they would improve and maintain health. After writing their first response, participants wrote a second response in the box immediately above the box they had just completed with the first response. Participants then repeated this task, providing four responses in total.

In the low-construal-level condition, participants read instructions describing *how* a person completes a mundane action and then were presented with a diagram of vertically aligned boxes that were positioned in a top-down direction with downward arrows labeled "How?" (Freitas et al., 2004). Participants were presented with the same statement "improve and maintain health." However, this statement appeared in the box at the very top of the diagram. Participants were asked to write their first response in the box immediately below the top box, answering the question of how they would improve and maintain health. Then, they repeated this task, providing four responses in total.

As a manipulation check, two coders unaware of participants' assigned conditions and research questions rated the construal level of the responses (Fujita et al., 2006). If participants' responses were subordinate to the original statement "improve and maintain health," the coders rated them with a score of − 1. If participants' responses were superordinate to the statement, the coders rated them with a score of 1. If participants' responses fit neither criterion, they were scored as 0. As participants provided four responses each, the score ranged from − 4 to 4, with higher scores indicating higher levels of construal.

UPB Manipulation and Manipulation Checks

We used recall and writing tasks to manipulate UPB. In the UPB recall condition, the instruction read:

> At one time or another while working in your current organization, you might engage in some behaviors that are contrary to the accepted moral norms of society with intent to benefit your organization, your colleagues, or both. For example, you may have withheld negative information about your organization or its products from the public to make your organization look good. Similarly, you may have exaggerated the truth about your organization's products or services to customers and clients. You may also have given a good recommendation for an incompetent employee in

the hope that this employee would be hired by another organization. Please recall a time when you engaged in such a manner and write down, as specifically as you can, what you did and how it benefited your organization but ran counter to social norms with at least 3 sentences. In addition, please describe what thoughts and feelings you experienced after engaging in the behavior you described above with at least 3 sentences.

In the control condition, the instruction read:

We are interested in what you did at work today and would like you to write down, as specifically as you can, what you did with at least 3 sentences. In addition, please describe what thoughts and feelings you experienced after engaging in the behavior you described above with at least 3 sentences.

After reading the instructions, participants were asked to answer two items intended to check whether they recalled UPB (e.g., "The behaviors I described above were unethical but beneficial to my organization/to most people in my organization overall"; 1 = "strongly disagree," 7 = "strongly agree"; Cronbach's α = 0.89). In addition, we asked two coders unaware of participants' assigned conditions and research questions to rate whether the described behaviors were unethical but beneficial to the organization (1 = "strongly disagree," 7 = "strongly agree").

Moral Identity Internalization Measure

We measured moral identity internalization with a five-item scale adapted from Aquino and Reed (2002). Participants read a list of nine characteristics of a highly moral person (e.g., caring, fair, generous, honest) after engaging in the described behavior. Then, they indicated the extent to which they agreed with each statement (e.g., "I strongly desire to have these characteristics") related to these characteristics on a scale ranging from 1 ("strongly disagree") to 7 ("strongly agree") (Cronbach's α = 0.85).

Results

Manipulation Checks

The coders' ratings[1] on the construal level filler tasks were highly correlated ($r = 0.95$). As expected, participants assigned to the high-construal-level condition ($M = 3.26$, $SD = 1.33$) generated responses that reflected a higher construal level than those in the low-construal-level condition [$M = -3.06$, $SD = 1.35$; $F(1, 194) = 1091.35$, $\eta^2 = 0.15$, $p < 0.01$]. This result verifies that the construal level manipulation was successful.

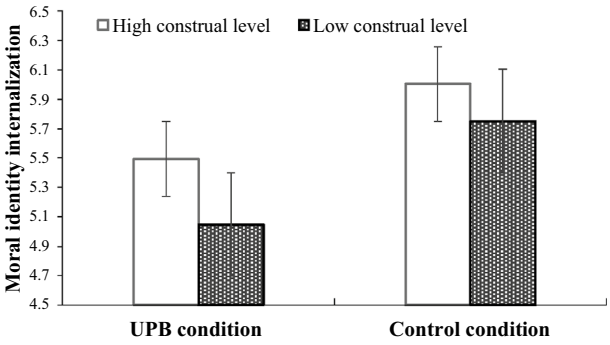

Fig. 2 Interactive effect of UPB and construal level on moral identity internalization (Study 1)

Moreover, participants in the UPB recall condition ($M = 5.12$, $SD = 1.22$) reported a higher level of agreement with their recalled behaviors that were unethical but beneficial to their organization or the people in their organization than participants in the control condition [$M = 2.76$, $SD = 1.85$; $F(1, 194) = 108.82$, $\eta^2 = 0.36$, $p < 0.01$]. In addition, the coders' ratings[2] on the UPB recall tasks were highly correlated ($r = 0.90$). The two coders rated the behaviors described in the UPB recall condition ($M = 5.34$, $SD = 1.70$) with a higher level of agreement with unethical but beneficial to the organization than the behaviors described in the control condition [$M = 1.07$, $SD = 0.20$; $F(1, 194) = 630.42$, $\eta^2 = 0.24$, $p < 0.01$]. These results confirm that our recall manipulation was effective.

Effects on Moral Identity Internalization

To test the main effect of UPB on moral identity internalization, we conducted a one-way between-subjects analysis of variance (ANOVA). The results show that participants in the UPB recall condition ($M = 5.27$, $SD = 1.34$) reported lower levels of moral identity internalization than participants in the control condition [$M = 5.88$, $SD = 0.99$; $F(1, 194) = 13.05$, $\eta^2 = 0.01$, $p < 0.01$], in support of Hypothesis 1. To test Hypothesis 4, we conducted a 2 (UPB vs. control) × 2 (construal level: high vs. low) ANOVA. As hypothesized, we found a significant interaction effect on moral identity internalization [$F(1, 192) = 4.38$, $p < 0.05$]. As Fig. 2 shows, in the low-construal-level condition, participants in the UPB

[1] We estimated inter-rater agreements for the construal level ratings. The results lend support to the use of aggregated scores from two coders (rwg(j) = 0.87, ICC1 = 0.16, ICC2 = 0.94, $p < 0.01$).

[2] We also estimated inter-rater agreements for the UPB ratings. Again, the results lend support to the use of aggregated scores from two coders (rwg(j) = 0.77, ICC1 = 0.07, ICC2 = 0.93, $p < 0.01$).

recall condition ($M = 5.05$, $SD = 0.17$) reported a lower level of moral identity internalization than participants in the control condition [$M = 6.00$, $SD = 0.16$; F (1, 192) = 16.39, $\eta^2 = 0.08$, $p < 0.01$]. Conversely, in the high-construal-level condition, moral identity internalization did not significantly differ between participants in the UPB recall condition ($M = 5.49$, $SD = 0.17$) and those in the control condition [$M = 5.75$, $SD = 0.16$; F (1, 192) = 1.25, $\eta^2 = 0.01$, *ns*]; thus, Hypothesis 4 was supported.

Discussion

Study 1 offers initial support for the causal relationship between UPB and moral identity internalization (Hypothesis 1) and the moderating effect of construal level (Hypothesis 4). However, the lack of measurement on behavioral consequences prevented us from verifying the indirect effects of UPB on OCB and CWB through moral identity internalization (Hypotheses 2 and 3), as well as the moderated mediating effects (Hypotheses 5 and 6). In addition, though high in internal validity, Study 1's findings might not be externally valid and generalizable. To address these concerns, we conducted a field study.

Study 2

Procedure and Participants

We invited 288 employees and 96 immediate supervisors working for a financial company and a railway company in East China to participate in our field study. Data collection took place at three points and over a period of one month. Employees reported UPB, construal level, and demographics at Time 1 and moral identity internalization at Time 2. Supervisors completed questionnaires assessing employees' OCB and CWB and their own demographics at Time 3. To reduce the possibility of missing data, we followed Newman's (2014) recommendation to contact each participant in the sampling frame at every wave of data collection, regardless of whether he or she had responded to past waves of data collection. We eliminated non-responses at all three points and unmatched samples. The final samples consisted of 73 supervisors (response rate = 76%) and 202 employees (response rate = 70%), with each supervisor rating an average of 2.76 employees. Of the supervisors, 60.4% were male ($SD = 0.49$), and the average tenure with the organization was 47 months ($SD = 36.31$). Of the subordinates, 49.5% were male ($SD = 0.50$), the average tenure with the organization was 32.30 months ($SD = 25.25$), and the average tenure with the immediate supervisor was 30.06 months ($SD = 24.54$).

Measures

We followed standard translation and back-translation procedures (Brislin, 1980) from English to Chinese to administer all survey items.

UPB (T1)

We measured UPB using a six-item scale from Umphress et al. (2010). A sample item is "To help my organization, I misrepresented the truth to make my organization look good." All items were assessed on a seven-point Likert scale (1 = "never," 7 = "always"; Cronbach's $\alpha = 0.94$).

Construal Level (T1)

We measured construal level with three items adapted from Venus et al.'s (2018) scale. A sample item is "At work I am focused on the big picture rather than on details." Subordinates accessed their construal level on a seven-point Likert scale (1 = "strongly disagree," 7 = "strongly agree"; Cronbach's $\alpha = 0.87$).

Moral Identity Internalization (T2)

We measured moral identity internalization with five items adapted from Aquino and Reed's (2002) scale of moral identity (same as in Study 1). To complete this measure, we asked subordinates to read a list of nine characteristics of a highly moral person (e.g., caring, fair, generous, honest) and then to visualize a person who has these characteristics. After they had a clear image of a person with these characteristics, they assessed the degree to which they wanted to be a person with these characteristics on a seven-point Likert scale (1 = "strongly disagree," 7 = "strongly agree"; Cronbach's $\alpha = 0.80$).

OCB (T3)

We measured OCB using the nine-item scale developed by Hui et al. (1999). Sample items are "Often arrives early and start" and "Willing to assist new colleagues to adjust to the work environment." Supervisors rated their subordinates' OCB on a seven-point Likert scale ranging (1 = "never," 7 = "always"; Cronbach's $\alpha = 0.94$).

CWB (T3)

We measured CWB using 11 items. Three items, which we adapted from Stewart et al. (2009), pertained to other people

in the organization. A sample item is "Said something hurtful to someone at work." The other eight items, which were based on Jones's (2009) research, pertained to the organization. A sample item is "Taken an additional or longer break than is acceptable at your workplace." Supervisors rated their subordinates' CWB on a seven-point Likert scale ranging (1 = "never," 7 = "always"; Cronbach's $\alpha = 0.94$).

Control Variables

We controlled for subordinates' demographic characteristics (i.e., gender, tenure with the organization, and tenure with their supervisors). According to previous research, gender and tenure with the organization can influence individuals' unethical behaviors (e.g., Kong, 2016; Lee et al., 2017; Razzaque & Hwee, 2002). Research also suggests that tenure with direct supervisor can influence supervisors' assessments of their subordinates' OCB and CWB (e.g., Bommer et al., 2007; Ferris et al., 2016).

Analytical Strategy

Although our proposed model operated at the individual level, our data had a nested structure (i.e., an average of 2.76 subordinates were nested within the same supervisor), which created the potential for non-independence in the data, downwardly biasing the standard errors (Bliese, 2000). Following Muthén and Muthén's (2015) recommendation, we first clustered employees by supervisors and then adopted maximum likelihood parameter estimates with standard errors (MLR) using a sandwich estimator to account for the non-independence of observations due to cluster sampling, which can provide a more conservative and accurate test (Bliese, 2000; Huber, 1967; Lin et al., 2020; Muthén & Muthén, 2015; Welsh et al., 2020). We conducted all the analyses using a latent variable structural equation model in Mplus 8 (Muthén & Muthén, 2015), which can provide a more robust approach than path analysis by mitigating potential measurement bias (Cole & Preacher, 2014; Cortina et al., 2021; Preacher et al., 2010). To reduce the potential bias of our analysis due to possible missing data, we took three steps to handle it. First, we followed Newman's (2014) guidelines to check the final data and missingness. Second, we followed Enders' (2010) suggestions to conduct a series of independent *t* tests for verifying the missing data mechanism. Specifically, we created a missing data indicator for each incomplete item, such that marking "id = 1" if an individual's score was observed and "id = 0" if the value was missing, and then used each indicator as the grouping variable in a series of independent *t* tests that compared the means of the remaining variables.[3] Third, we conducted another set of supplementary analyses by using auxiliary variables to fine-tune the missing data handling procedure[4] (Enders, 2010). To test the mediation effects (Hypotheses 2 and 3), we used the Monte Carlo bootstrapping method with 20,000 replications to create bias-corrected confidence intervals (CIs) (e.g., Selig & Preacher, 2008) and then calculated the magnitude of these indirect effects at high ($+1SD$) and low ($-1SD$) levels of the moderator to verify moderated mediation effects (Hypotheses 5 and 6). To test the moderation effect (Hypothesis 4), we used a fully latent approach to test interactions in latent variable models that was recommended by Cortina et al. (2021). Latent variable interactions were specified by forming all possible cross products of the indicators of UPB and construal level. We then used MLR estimator while specifying a random effect and a numerical integration approach to estimate the latent interaction effects (Muthén & Muthén, 2015).

Results

Confirmatory Factor Analyses

We conducted a series of confirmatory factor analyses to verify the discriminant validity of our focal variables. Specifically, the measurement model included five latent variables (i.e., UPB and construal level at Time 1, moral identity internalization at Time 2, and OCB and CWB at Time 3). Given our relatively small sample size, we first constructed item parcels following Brooke et al.'s (1988) approach. For example, we created three parcels of OCB and CWB by averaging items with the highest and lowest loadings and repeated the procedure until all items were assigned to one of the three parcels. The results showed

[3] Results of *t* tests showed that most missing data were missing completely at random (MCAR) (i.e., *t* statistic was non-significant), few missing data were missing at random (MAR) (i.e., *t* statistic was significant).

[4] We adopted MLR and used auxiliary variables to deal with MCAR and MAR. Enders (2010) and Newman (2014) have suggested that maximum likelihood method is a direct estimation technique to yield unbiased parameter estimates and accurate SEs under MCAR and MAR. The similar approach has also been used by Lin et al. (2020) and Welsh et al. (2020). Additionally, we conducted a set of tests to identify proper auxiliary variables that were correlated with the incomplete CWB (because most missingness were in CWB). In doing so, we used correlation analysis and independent *t* tests to examine the correlation between leader demographics and missingness in CWB. Results showed that leader's gender ($r = 0.21$, $p < 0.01$), education ($r = 0.39$, $p < 0.01$) related to incomplete CWB, and leader's team tenure might account for the missingness in CWB ($t = -3.04$, $p < 0.01$; $t = -3.33$, $p < 0.01$). We thus added leader's gender, education, and team tenure as auxiliary variables in our analytic model. These analyses yielded virtually identical results that did not alter our study findings.

Table 1 Descriptive statistics and correlations among study variables

Variables	*M*	*SD*	1	2	3	4	5	6	7	8
1 Gender	0.51	0.50			–					
2 Job tenure	32.30	25.25	0.10							
3 Tenure with supervisor	3.06	24.54	0.07	0.78**	–					
4 UPB (T1)	2.26	1.31	− 0.01	− 0.07	− 0.05	(0.94)				
5 Construal level (T1)	4.58	1.24	− 0.08	0.00	− 0.08	0.04	(0.87)			
6 Moral identity internalization (T2)	5.57	1.23	− 0.01	− 0.05	− 0.06	− 0.37**	0.02	(0.80)		
7 OCB (T3)	4.83	1.31	0.01	− 0.09	− 0.02	− 0.05	0.06	0.17*	(0.94)	
8 CWB (T3)	1.94	1.15	0.13	0.07	0.07	0.23**	− 0.04	− 0.19*	− 0.06	(0.94)

$N = 202$. Gender was coded as 0 = male, 1 = female

Job tenure and tenure with supervisor were in months. Reliabilities of the variables appear on the diagonals

T1 variables rated by subordinates at Time 1, *T2* variables rated by subordinates at Time 2, two weeks after Time 1, *T3* variables rated by team leaders at Time 3, one month after Time 1

*$p < 0.05$

**$p < 0.01$ (two-tailed)

Table 2 Results of Study 2: structural equation model

Variables	Moral identity internalization (T2)		OCB (T3)		CWB (T3)	
	Estimates	*SE*	*Estimates*	*SE*	*Estimates*	*SE*
Gender	0.03	0.17	0.05	0.27	0.29	0.19
Job tenure	− 0.00	0.01	− 0.01	0.01	0.00	0.01
Tenure with supervisor	− 0.00	0.01	0.01	0.01	− 0.00	0.01
UPB (T1)	− 0.41**	0.11				
Construal level (T1)	0.09	0.08				
Moral identity internalization (T2)			0.23*	0.10	− 0.21**	0.08
UPB (T1) × Construal level (T1)	0.23**	0.08				
R^2	0.20*	0.09	0.05	0.04	0.08	0.04

$N = 202$. *T1* = Time 1, *T2* = Time 2, *T3* = Time 3

Numbers shown are unstandardized parameter estimates

*$p < 0.05$

**$p < 0.01$ (two-tailed)

that the hypothesized five-factor measurement model fits the data better ($\chi^2_{(160)} = 411.00$, CFI = 0.92, TLI = 0.90, RMSEA = 0.09) than other alternative models: a four-factor model collapsing OCB and CWB ($\Delta\chi^2_{(4)} = 605.03$, $p < 0.01$; CFI = 0.72; TLI = 0.68; RMSEA = 0.16); a three-factor model collapsing UPB, construal level, and moral identity internalization ($\Delta\chi^2_{(7)} = 695.02$, $p < 0.01$; CFI = 0.69; TLI = 0.65; RMSEA = 0.17); a two-factor model collapsing UPB, moral identity internalization, OCB and CWB ($\Delta\chi^2_{(9)} = 1451.67$, $p < 0.01$; CFI = 0.45; TLI = 0.38; RMSEA = 0.22); and a one-factor model collapsing all variables into a single factor ($\Delta\chi^2_{(10)} = 1745.89$, $p < 0.01$; CFI = 0.35; TLI = 0.28; RMSEA = 0.24). These results provide support for our hypothesized measurement model. Table 1 shows the means, standard deviations, and correlations among our study variables.

Hypotheses Testing

The results are summarized in Table 2 and graphically presented in Fig. 3. Consistent with Hypothesis 1, UPB was negatively related to moral identity internalization ($b = -0.41$, $p < 0.01$). In support of Hypothesis 2, the indirect effect of UPB on OCB through moral identity internalization was negative ($b = -0.09$, $p < 0.05$), and the 95% CI [− 0.180, − 0.004] for the indirect effect did not include zero. In support of Hypothesis 3, the indirect effect of UPB on CWB through moral identity internalization was significantly positive ($b = 0.09$, $p < 0.05$), and the 95% CI [0.003, 0.172] for the indirect effect did not include zero. In support of Hypothesis 4, the interaction between UPB and construal level was significant ($b = 0.23$, $p < 0.01$). Figure 4 depicts the interaction pattern based on the tests of simple slopes.

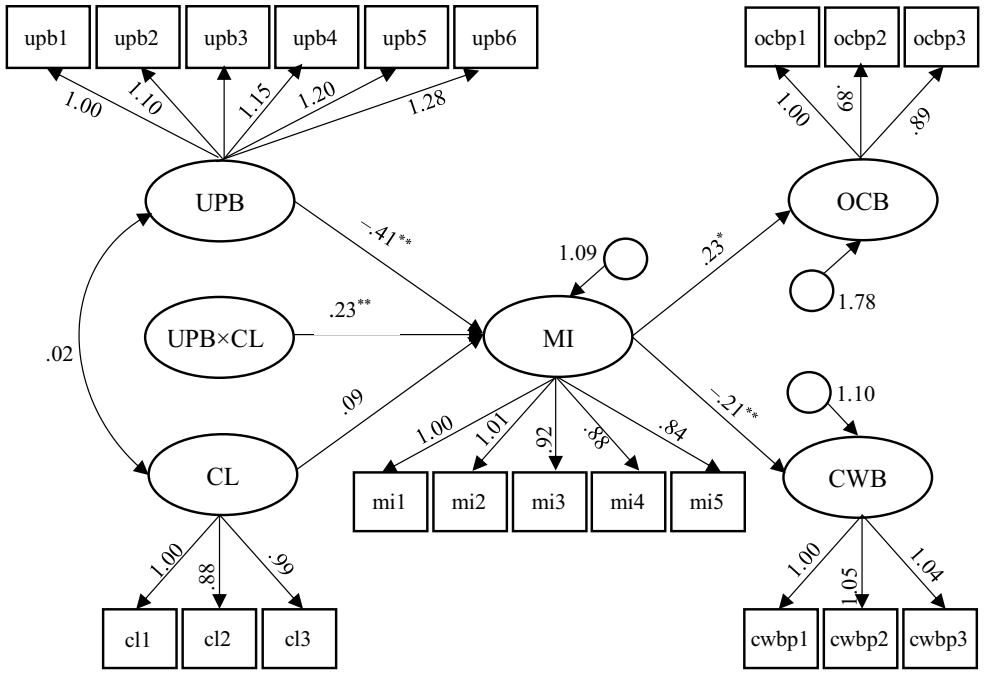

Fig. 3 Latent variable structural equation model with study variables (Study 2).
For clarity, control variables are not pictured. Numbers shown are unstandardized parameter estimates. *CL* Construal level; *UPB* × *CL* The latent interaction of UPB and construal level; MI Moral identity internalization; ocbp1, ocbp2, and ocbp3 represent the indicators of OCB by parceling original nine items; cwbp1, cwbp2, and cwbp3 represent the indicators of CWB by parceling original 11 items.*$p<0.05$, **$p<0.01$

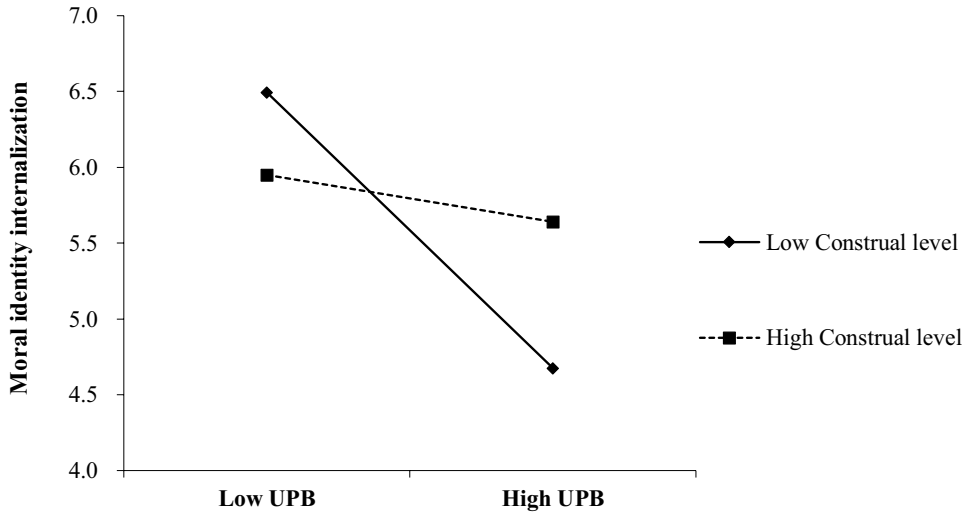

Fig. 4 Interactive effect of UPB and construal level on moral identity internalization (Study 2)

The effect of UPB on moral identity internalization was significant when construal level was low (−1*SD*, $b=-0.69$, $p<0.01$) but was not significant when individual construal level was high (+1*SD*, $b=-0.12$, *ns*).

Table 3 presents the results testing the proposed conditional indirect effects in Hypotheses 5 and 6. As the table shows, employees' construal level moderated the indirect effect of UPB on OCB through moral identity internalization, such that the indirect effect was not significant regardless of whether the construal level was low [−1*SD*, $b=-0.16$, *ns*, 95% CI (− 0.319, 0.005)] or high [+1*SD*, $b=-0.03$, *ns*, 95% CI (−0.079, 0.026)]. The difference between these indirect effects was also not significant [$\Delta b=0.13$, *ns*, 95% CI (− 0.003, 0.293)]. Therefore,

Table 3 Summary of indirect effects of UPB on OCB and CWB through moral identity at low and high construal level

Moderator variable	UPB × construal level → moral identity internalization → OCB			
	Estimates	*SE*	*p* value	95% CI
Low construal level (–1*SD*)	– 0.16	0.08	0.06	[– 0.319, – 0.005]
High construal level (+ 1*SD*)	– 0.03	0.03	0.32	[– 0.079, 0.026]
Difference between low and high	0.13	0.08	0.12	[– 0.033, 0.293]
Moderator variable	UPB × construal level → moral identity internalization → CWB			
	Estimates	*SE*	*p* value	95% CI
Low construal level (–1*SD*)	0.15*	0.07	0.02	[0.020, 0.277]
High construal level (+ 1*SD*)	0.03	0.03	0.42	[– 0.036, 0.087]
Difference between low and high	– 0.12*	0.06	0.03	[– 0.233, – 0.013]

*$p < 0.05$

**$p < 0.01$ (two-tailed)

95% CI does not include zero

Hypothesis 5 was not supported. The results in Table 3 indicate that employees' construal level moderated the indirect effect of UPB on CWB through moral identity internalization, such that the indirect effect was significant when the construal level was low [$-1SD$, $b = 0.15$, $p < 0.05$, 95% CI (0.020, 0.277)] but was not significant when the construal level was high [$+ 1SD$, $b = 0.03$, *ns*, 95% CI (– 0.036, 0.087)]. The difference between these indirect effects was significant [$\Delta b = -0.12$, $p < 0.05$, 95% CI (– 0.233, – 0.013)]. Therefore, Hypothesis 6 was supported.

Discussion

Study 2 extends the findings of Study 1 in several ways. First, we examined the behavioral consequences of UPB (Hypotheses 2 and 3) and provided a comprehensive test of our theorized moderated mediation model (Hypotheses 5 and 6). Second, the study was a field study, thus strengthening the external validity of our research. Finally, using a Chinese sample, we replicated our findings in Study 1, thereby increasing their generalizability.

General Discussion

Drawing on cognitive dissonance theory (Festinger, 1957), our research examines the cognitive and behavioral consequences of UPB. The results from an experimental study and a field study show that UPB has a direct negative effect on moral identity internalization and, in turn, has an indirect negative effect on OCB and indirect positive effect on CWB. We also identify construal level as a boundary condition that mitigates the negative effects of UPB on moral identity internalization and, thus, on CWB; however, it has no significant effect on OCB.

Theoretical Contributions

We discuss three theoretical contributions of our findings. First, we contribute to the UPB literature by investigating the cognitive and behavioral consequences of UPB, thus broadening and deepening the knowledge in UPB literature. UPB, as a complex and unique exemplar of moral transgressions, can have a strong influence on employees' cognition and subsequent workplace behaviors. To date, however, extant research on UPB has focused mainly on its antecedents (e.g., Castille et al., 2018; Effelsberg et al., 2014; Umphress & Bingham, 2011). To the best of our knowledge, only one study has explored the emotional mechanisms linking UPB to subsequent behavioral responses (Tang et al., 2020). We add to that work by examining the consequences of UPB through the new lens of cognitive dissonance theory; we find that to reduce dissonance after engaging in UPB, employees downgrade the importance of moral characteristics in their self-conception, which in turn leads to less ethical behaviors (i.e., OCB) and more unethical behaviors (i.e., CWB) in the workplace. These findings suggest that the aftermath of UPB requires special attention because UPB can lead to subsequent undesirable behaviors that may disturb organizational functioning (Chen et al., 2016; Harkrider et al., 2013).

Second, our study broadens the application of cognitive dissonance theory in behavioral ethics literature by capturing moral identity internalization as a cognitive approach to reduce cognitive dissonance due to UPB. On the one hand, our findings indicate that changing or adjusting moral identity internalization is an important approach in dissonance reduction (Gerpott et al., 2019; Leavitt et al., 2016), thus confirming the dynamic process of dissonance (Hinojosa et al., 2017). On the other hand, our study reveals that the internalization dimension of moral identity exerts a unique effect on coping with cognitive dissonance caused by UPB,

which offers a fine-grained understanding to moral identity literature.

Third, by integrating cognitive dissonance theory with construal level literature, our research contributes to identifying construal level as a boundary condition under which UPB exerts different effects on individual cognitive and behavioral responses. In other words, employees with different construal levels can feel dissonance to varying degrees after engaging in UPB, which then affects their moral identity internalization and consequent CWB. These findings respond to calls to investigate the possible individual differences in cognitive dissonance arousal (Cooper, 2007; Hinojosa et al., 2017) and also advance knowledge in cognitive dissonance literature. In addition, prior research has traditionally applied construal level to explore how people assess and judge the moral transgressions of others (Tumasjan et al., 2011; van Houwelingen et al., 2015); for example, employees make judgments on their leaders' moral transgression in line with their own construal level. We enrich that work by showing that construal level can also turn people's attention to their own moral transgressions, which broadens the application of construal level in self-moral evaluations.

Practical Implications

Our findings also have important implications for managerial practice. First, despite its intention to benefit the organization, managers tend to overlook UPB's detrimental effects. However, our findings show that engaging in UPB can decrease OCB and prompt CWB, which impedes organizational functioning. As such, managers need to be cognizant of employees' UPB and its potential negative impacts. To curb employees' UPB, we advise managers to implement punishment systems to regulate their unethical behavior. Mangers can also integrate ethicality into the organizational culture to encourage employees' moral sense and moral attentiveness and thereby reduce the incidence of UPB in workplace.

Second, our research identifies moral identity internalization as an important mechanism linking UPB to decreased OCB and increased CWB. Thus, managers should be alert to the decrease of employees' moral identity internalization. To develop an ethical and productive workforce, we encourage organizations to pay attention to morality in daily management, such as by incorporating moral identity tests into recruitment and selection processes, establishing ethics training, fostering an ethical climate, and developing ethical leadership (Gerpott et al., 2019).

Finally, we found that the detrimental effects of UPB on employees' moral identity internalization and subsequent CWB can be decreased by enhancing employees' construal level. Trope and Liberman (2010) argue that construal level is likely to be malleable. In this regard, organizations could provide training programs to develop and enhance employees' construal level. In addition, we suggest that managers enhance their own construal level (Venus et al., 2018) and act as a role model for their subordinates, to elevate employees' construal level.

Limitations and Future Directions

Despite its contributions, this research has some limitations that future research can address. First, in the field study, we found no significant intervention effect of construal level on the relationship between UPB and OCB through moral identity internalization (Hypothesis 5 was not supported); however, construal level moderated the indirect effect of UPB on CWB (Hypothesis 6 was supported). This means that construal level has a greater potential to weaken the indirect effect of UPB on subsequent unethical behaviors (i.e., CWB) through moral identity internalization than the indirect effect on ethical behaviors (i.e., OCB). A possible reason is that high construal level is associated with stronger moral norm compliance (Ledgerwood & Callahan, 2012), whereas moral norms have a greater effect on restraining unethical behaviors than on encouraging ethical behaviors. In this regard, we call for research to explore the role of construal level in predicting ethical and unethical behavior, which can help shed greater light on behavioral ethics.

Second, from a cognitive perspective, although we found that moral identity internalization is a mediator, other alternative paths may explain the relationship between UPB and subsequent workplace behaviors. Recent research suggests that engaging in unethical behavior can also lead to other moral cognitions, such as the perceived loss of moral credits (e.g., Liao et al., 2018, 2019), or moral emotions, such as emotional ambivalence (Tang et al., 2020). Thus, employees may experience other cognitive and affective changes after indulging in UPB. Further research could examine other alternative mediators to broaden understanding of the consequences of UPB.

Third, further research should consider other boundary conditions other than construal level, such as those related to norms. By definition, UPBs violate hypernorms regardless of whether they are consistent with or defy organizational norms (Umphress & Bingham, 2011). Given the higher value that societies place on hypernorms than organizational norms, most people use hypernorms as a primary source of individual-level ethical evaluation (Bailey & Spicer, 2007). Therefore, our theoretical premise hinges on that most people would experience cognitive dissonance after engaging in UPB because doing so jeopardizes the universally identified moral concerns about being caring and just derived from hypernorms (Gilligan, 1982; Kivikangas et al., 2021; Kohlberg, 1971). Nonetheless, this theoretical assumption

necessitates further empirical validations, especially with employees who are generally at the low level of internalized moral identity initially because they might be less likely to attend to their moral self-regard (Monin & Jordan, 2009; Schaumberg & Wiltermuth, 2014).

Furthermore, our argument about engaging UPB would evoke cognitive dissonance, may be strengthened under some conditions serve to enforce hypernorms, including high level of ethical leadership (Avey et al., 2012) and corporate social responsibility (Basu & Palazzo, 2008; Liao et al., 2019). Therefore, we invite researchers to explore alternative boundary conditions that support hypernorms at both team and organizational levels. In addition, hypernorms may have less effects on individuals with a high level of organizational identification (Umphress & Bingham, 2011) or loyalty to organization. In this sense, other individual difference also needs to be examined as potential moderators.

Fourth, although we conducted an experimental study and used a multi-wave, multisource design in the field study, both tested the between-person effects of UPB on consequent cognitive and behavior outcomes. A recent study has used experience sampling approaches to explore the consequence of UPB on a daily or episodic basis (Liu et al., 2017; Tang et al., 2020). This is an optimal way to capture the impact of UPB with regard to some internal states, such as emotions or perceptions, on employee behavior, performance, or well-being (Spector & Meier, 2014). Therefore, we call for within-person research to test the robustness of our findings in terms of the consequences of UPB.

Finally, we show that some of our variables were slightly positively skewed due to their low base-rate nature (e.g., UPB, CWB), which may constrain the ecological validity of our findings. Although statistical evidence from social psychology shows that real data are often not normally distributed (Blanca et al., 2013), we still conducted supplementary analyses to reduce this concern. Specifically, we followed Liao et al.'s (2021) recommendations to conduct a series of robustness tests, including using (1) maximum likelihood estimates with robust standard errors, (2) transformed data of low base-rate variables, and (3) data after eliminating outliers. The results of these analyses verified the robustness of our findings and did not alter our conclusions. Therefore, we suggest that our findings should be interpreted by considering the scaling and ranges of the low base-rate variables (UPB and CWB) and their negative impact on employees and organizations even with relatively low levels of occurrence (Preacher & Kelley, 2011). We also recommend that future research use diverse samples to reduce potential measurement bias and further validate our findings on the effect of UPB.

Moreover, some effect sizes in our field study (especially the indirect effects of UPB on OCB and CWB through moral identity internalization) are relatively small, which might raise concerns with the study's practical importance and the replicability of our findings. As Preacher and Kelley (2011) suggest, small effect sizes can still have important practical implications depending on the research context (e.g., the importance of the outcome variables, the likely impact of the results). Thus, given UPB has severe consequences for employees and organizations, we believe that our findings are valid and practically meaningful despite the relatively small effect sizes. Instead, these small indirect effect sizes may actually underscore opportunities for future research to further validate our findings and identify other potential processes that could explain additional variance.

Conclusion

Drawing on cognitive dissonance theory, we examined *why* and *how* employees' past UPB affects consequent cognitive and behavioral outcomes. Our research reveals that employees perceive a decline in moral identity internalization following UPB, which further reduces OCB and prompts CWB. Furthermore, we identified construal level as a moderator from construal level theory that mitigates the negative effect of UPB on moral identity internalization and the positive indirect effect on CWB. As such, our results extend knowledge on UPB by highlighting both the moral identity perspective (Aquino & Reed, 2002) and construal level perspective (Trope & Liberman, 2010) under a cognitive dissonance framework (Festinger, 1957). Overall, our research sheds new light on the cognitive and behavioral consequences of past UPB and provides pertinent implications for research and practice.

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