

**SOCIALLY RESPONSIBLE BEHAVIOUR AT WORK: THE
IMPACT OF GOAL DIRECTED ACTION AND LEADERSHIP**

A THESIS

submitted by

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for the award of the degree

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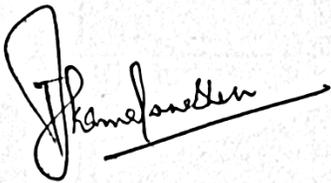
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This is to certify that the thesis entitled **SOCIALLY RESPONSIBLE BEHAVIOUR AT WORK: THE IMPACT OF GOAL DIRECTED ACTION AND LEADERSHIP**, submitted by **RAMACHANDRAN VEETIKAZHI** to the Indian Institute of Technology Madras, India and to the University of Duisburg-Essen, Germany for the award of the degree of **Doctor of Philosophy** is a bonafide record of research work carried out by him under our supervision. The contents of this thesis, in full or in parts, have not been submitted to any other Institute or University for the award of any degree or diploma.



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DEDICATION

To

my father late Prof. K. Krishna Menon

who showed me the pleasures in the pursuit of knowledge

and

my mother late Rema Devi

*who convinced me that knowledge, knowledge alone, is always
respected.*

Wherever you are, I dedicate this work to you.

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ABSTRACT

Despite the recurrence of scandals such as the ‘diesel-gate’ in bringing the focus into employee social responsibility (ESR) time and again, serious research into ESR has started only recently. Since there are considerable divergences in its conceptualization, we first attempt to bring clarity to the construct by laying its theoretical foundations by extrapolating Kohlbergian and neo-Kohlbergian moral theories to the social responsibility domain. Having defined the construct, through empirical research we then proceed to accomplish three broad objectives. First, in causal research, we investigate how business goal difficulty (BGD) impacts intention for ESR, mediated through a cognitive bias called focalism. Even though recent studies have indicated that difficult goals can lead to explicit cheating behaviour, the investigation into the impact of goal difficulty through focalism’s implicit mechanism on socially responsible behaviour has not yet been attempted. Due to its cognitive bias, focalism can cause diminished social responsibility recognition. Across two experimental studies, we establish that BGD predicts focalism, which in turn mediates the negative relationship between BGD and intention for ESR. Second, we investigate how contextual and dispositional moderators, specifically, ethical leadership (EL) of supervisors and reflective moral attentiveness (RMA) of employees, influence the aforesaid mediated relationships. The study reveals that both EL and RMA did not moderate the BGD-focalism relationship, whereas RMA moderately weakened focalism-intention for ESR relationship. These findings are theoretically and practically significant in that they demonstrate an implicit mechanism by which difficult goals can cause ESR violations. Further, our research also indicates that focalism is a powerful bias, not easily attenuated by contextual and dispositional moderators. In the second part of our empirical research, we meet the third objective of our study by developing an ESR scale. The ESR scale is developed as a superordinate multidimensional

measure incorporating the dimensions of concern orientation, norms adherence orientation, sociocentric orientation, and perseverance. Exploratory and confirmatory factor analyses on multiple employee samples across several organisations and two countries corroborate the hypothesized factor structure. The second-order multidimensional ESR scale demonstrated good reliability and validity. The ESR scale exhibited configural and metric invariance between English (India) and German versions. The predictive validity of the ESR scale is also established by testing the hypothesized relationships between paternalistic leadership dimensions and ESR through structural equation modelling. The ESR scale contributes to theory by facilitating investigations into the antecedents and consequences of employees' socially responsible behaviour. The ESR scale can also be used by organisational purposes.

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ABBREVIATIONS

AMOS	Analysis of Moment Structures
BGD	Business Goal Difficulty
CFI	Comparative Fit Index
CMD	Cognitive Moral Development
CMV	Common Method Variance
CSR	Corporate Social Responsibility
Df	Degree of Freedom
DV	Dependent Variable
EL	Ethical Leadership
ESR	Employee Social Responsibility
ISO 26000:2010 SR	International Organisation for Standardization-Guidelines for Social Responsibility
IV	Independent Variable
OCBI	Organisational Citizenship Behaviour – Interpersonal
PL	Paternalistic Leadership
PMA	Perceptual Moral Attentiveness
PRESOR	Perceived Role of Ethics and Social Responsibility
RMA	Reflective Moral Attentiveness
RMSEA	Root Mean Square Approximation
SCT	Social Cognitive Theory

SEM	Structural Equation Modelling
SET	Social exchange Theory
SPSS	Statistical Package for Social Sciences
SRMR	Standardized Root Mean Square Residual
TLI	Tucker Lewis Index

CHAPTER 1

INTRODUCTION

In recent surveys, 56% of the general population believed that capitalism does more harm to society than good while 54% believed that business serves the interest of only a few (Edelman, 2020). 22% of employees reported pressures to violate laws or norms at work (ECI, 2020). The increasing awareness of social responsibility violations by organisations and their members is demonstrated by the fact that 64% of millennials consider organisations' track record on social and environmental responsibility as critical factors of organisational reputation (BSR, 2020).

Individual roles of employees in precipitating such cynicism about organisational intentions on social responsibility are substantial (Veetkazhi et al., 2020). For instance, in the infamous Volkswagen 'dieselgate' scandal, the US Department of Justice charged Heinz-Jacob Neusser and five other key managers for prompting engineers to use deceptive devices (Ewing, 2017). The devices were meant to cheat regulators so that tests showed less emission of pollutants than they normally do on road. The US Deputy Attorney General Sally Yates said, "This wasn't simply the action of some faceless, multinational corporation, this conspiracy involved flesh-and-blood individuals who used their positions within Volkswagen to deceive both regulators and consumers" (The U.S Department of Justice, 2017, para 4). One study estimated that the excess emission caused by Volkswagen during 2008-2015 might have caused 59 deaths in the US alone (Barrett et al., 2015).

The cross-selling scandal of Wells Fargo Bank is an example of employees' social responsibility violation, under compulsion to achieve operational goals. The tremendous pressure exerted by Carrie Tolstedt, the Retail Banking head of the Wells Fargo Bank for opening new bank accounts

led sales executives to open more than two million unauthorized bank accounts (Veetikazhi and Krishnan, 2018). The sales executives were given daily targets and those who could not complete the targets were asked to stay back till targets are met. The regional managers who fell short of achieving the account-opening targets were publicly humiliated in sales review meetings in novel ways ¹(Veetikazhi and Krishnan, 2018).

On the other hand, there are numerous instances where employees stood up for social welfare against the might of powerful corporations, sacrificing their comforts. The case of Jeffrey Wigand, a former vice president at the US tobacco company Brown and Williamson is a well-known example. Wigand questioned the use of certain tobacco additives by Brown and Williamson, especially coumarin, because of their carcinogenic properties. Eventually, Wigand had to undergo a series of harassing events, allegedly by the powerful corporation, designed to discredit him (Brenner, 1996). Beyond those high-visibility instances of socially responsible behaviours by exceptional men and women, there would be many cases of good Samaritan conduct by employees who exhibit prudent prosocial behaviours, while following laws and societal norms scrupulously.

Despite its enormous importance it is, therefore, surprising that employee social responsibility (ESR) has only recently received serious research attention (Haski-Leventhal et al., 2017; Hemphill and Laurence, 2018). Even then, scholars have approached ESR from multiple fronts without an overall theoretical framework. The result of these fragmented approaches is that there are different conceptualizations of the ESR construct.

One of the primary goals of the thesis is to refine the multiplicity of approaches under an overall theoretical framework. This process brings out the dimensions of ESR, which shall then be used

¹ For instance, the regional managers were required to wear ‘gauntlets’ and run up to a board to write their performance numbers.

for the ESR scale development process. Other primary goals of the thesis are related to the investigation, through experimental studies, of the causal relationship between business goal difficulty and intention for ESR. Specifically, as is explicated in subsequent sections, we contend that business goal difficulty is negatively related to intention for ESR, mediated through the focalism. Studies have already established that goal difficulty is related to explicit cheating behaviour (e.g., Schweitzer et al., 2004); but its implicit effects are not yet investigated empirically. Relatedly, we also investigate whether ethical leadership of the supervisor and reflective moral attentiveness of the employee influence the aforesaid mediated relationship.

1.1 CURRENT OPAQUENESS IN THE ESR CONSTRUCT

One stream of researchers identified ESR as relating to corporate social responsibility (CSR). Hemphill and Laurence (2018) were among those scholars who derived ESR from CSR. Drawing sustenance for their model from Carrol's (1991) pyramidal CSR model², Hemphill and Laurence (2018) opined that employees should preserve the reputation of their organisations by working efficiently, observing all laws and regulations, following ethics codes of their organisations, and engaging in discretionary philanthropic activities. Other scholars who related ESR to CSR include Babu et al. (2020) who defined ESR as employees' voluntary activities in CSR. Vlachos et al. (2014) included even employees' voluntary work carried outside their organisations also as part of ESR. An example of such employee volunteering is teaching activities undertaken by employees of Brillio Technologies under their 'bringing smiles' CSR programme due to which more than 30000 rural students benefited through digitally-enabled learning (Brillio, 2021).

² The pyramidal CSR framework of Carrol (1991) specifies a firm's economic responsibilities at the base, with progressively rising layers of legal responsibilities, ethical responsibilities, and discretionary / philanthropic responsibilities.

Another stream of researchers considered ESR from the perspectives of behavioural ethics – the study of individual behavioural according to generally accepted societal norms (Treviño et al., 2006). From a behavioural ethics perspective, employees should strictly adhere to laws and moral norms, show concern for people, and undertake self-judgment (De Hoogh and Den Hartog, 2008). Related research on responsible leader behaviour implies that employee actions should reflect a ‘do good, avoid harm’ attitude (Stahl et al., 2016). From the behavioural ethics perspective, numerous researchers have examined employee unethical behaviour such as cheating and fraud (Veetkazi et al., 2020). Other studies have commented that an employee’s social responsibility is not restricted to abstaining from illegal behaviours. For instance, Tenbrunsel et al. (2010) opine that due to a lack of the ‘inter-generational perspective’ managers overexploit nature’s resources in a socially irresponsible manner though such actions may not be against laws of the land. Shell Nigeria managers have been criticised for their socially irresponsible acts towards Nigeria’s Ogoni tribe, in whose land Shell and its partners (Nigeria’s military government) were undertaking oil exploration. The exploration their natural habitat and caused them health problems. When their civil rights leader Ken Saro-Wiwa led an agitation against the overexploitation of their land, he was executed by the military junta in which Shell remained a silent spectator. Shell managers took the position that they do not interfere in political matters and that they followed their global code of ethics (Stahl et al., 2016). Closer home, the Endosulfan tragedy in Kerala, India caused by the insistence of the officers of the public sector firm Platanon Corporation of for continued use of the deadly insecticide despite the evolving catastrophe is well-documented (Rajendran, 2002).

There are also differing perceptions on whether ESR is a voluntary activity or it encompasses in-role activities. While many scholars consider ESR primarily as discretionary activities (e.g. Babu et al., 2020), others such as Hemphill and Laurence (2018) argue that ESR should permeate all

aspects of employee's day-to-day work. A reason for focusing on the discretionary behaviour by some scholars is due to its derivation from CSR, where managers have considerable discretion on what social problems should be addressed in their strategy (Crilly et al., 2008). On the other hand, some believe that since employees are critical internal stakeholders they must behave in a socially responsible manner in their everyday work (Hemphill and Laurence, 2018).

In other words, it is the time for a construct clean-up.

1.2 THE NEED FOR ESR SCALE

The opaqueness of the ESR construct also leads to inconsistent measurements. The use of incorrect scales leads to measurement errors and consequent erroneous conclusions (Schmidt and Hunter, 1996). The current instruments for measuring ESR have several drawbacks. For instance, the 'perceived role of ethics and social responsibility' (PRESOR) scale developed by Singhapakdi et al. (1996) and used by many researchers (e.g., Dawson, 2018; Shafer et al., 2007; Vitell et al., 2010) for measurement of socially responsible behaviour has been criticised for its lack of theoretical basis, dependence on student samples for development, and failure in demonstrating hypothesized dimensionalities in repeat studies (El Akremi et al., 2018; Etheredge, 1999). The theoretical underpinning, an essential feature of a valid and reliable scale (Hinkin, 1995) is also absent in the modified PRESOR scale by (Etheredge, 1999). Unless the latent variable, with its associated dimensions, is operationalized accurately, its true covariance with hypothesized constructs cannot be precisely investigated (DeVellis, 2012; Hinkin, 1995).

The first purpose of our research is the theory-driven development and validation of a scale for ESR. We undertake multiple studies with varying sample characteristics and in two countries (India and Germany) to affirm the reliability, validity, and generalizability of the ESR scale.

1.3 BUSINESS GOAL DIFFICULTY AS A MOTIVATOR FOR ESR VIOLATIONS

The second purpose of our research is to investigate, causally, the relationship between business goal difficulty (BGD) and ESR mediated through focalism.

Goal-setting theory (Locke and Latham, 1990, 2006) posits that specific, challenging goals motivate individuals towards higher task performance than easy, ‘do-your-best’ goals. Goal-setting’s performance-enhancing effect has been supported by numerous studies in the industry (Gallo, 2011), sports (Locke and Latham, 1985), health behaviour (Strecher et al., 1995), and academics (Morisano et al., 2010). Recent developments, however, indicate that goals have a ‘dark side’. In their ground-breaking research, Schweitzer et al. (2004) demonstrated on student samples that difficult goals, compared to ‘do-your-best’ goals led to higher incidents of cheating, particularly when the achievements were just short of targets. Welsh and Ordóñez (2014) similarly found that when there are consecutive high-difficulty goals, they deplete self-regulatory resources leading to cheating.

Taking cues from these recent lab-based findings on difficult goals, we investigate whether difficult business goals can lead to violations of ESR. While earlier studies related difficult goals to intentional wrong-doings (e.g., cheating) because of ego-depletion (depletion of self-regulatory resources) or perceived imbalance in job demand-resources (e.g., belief that the target cannot be met truthfully with given resources) (Barsky, 2008; Clor-Proell et al., 2015; Niven and Healy, 2016; Welsh and Ordóñez, 2014), they do not always explain why many people resort to ESR violations. For instance, executives are known to multitask – devising new sales campaigns, mentoring recruits, expanding the business to new areas – but these energy-sapping activities do not necessarily lead to intentional socially irresponsible behaviour. Bazerman and Tenbrunsel (2011) pointed out that ethics violations can happen without awareness of the perpetrator due to

diminished ethical recognition. The diminished ethical recognition is caused by bounded ethicality, a concept similar to bounded rationality (Simon, 1982), in which various social and psychological barriers restrict our cognitive evaluations of decision problems (Chugh et al., 2005). Implicit bias is such a psychological barrier that can constrict the cognitive evaluation of social responsibility. For instance, Banaji et al. (2003) argue that in-group bias (bias towards one's racial, cultural, or similar group) could lead to managerial partiality nonconsciously.

We propose that goal-induced focalism, a cognitive bias that affect decisions nonconsciously, can cause diminished social responsibility recognition, leading to ESR violations. In the next section, we explicate how focalism can act as a mediator to the relationship between BGD and ESR. In subsequent sections, we identify the contextual and dispositional moderators to this mediating relationship.

1.4 FOCALISM AS A MEDIATOR TO THE BGD – ESR RELATIONSHIP

Focalism, also called focusing illusion, occurs due to our narrow focus on a certain future event, ignoring other peripheral events (Lench et al., 2011; Noval, 2016; Schkade and Kahneman, 1998; Wilson et al., 2000). Focalism is known to lead to impact bias, wherein an individual tends to overestimate the impact of affective responses of the future event (Wilson and Gilbert, 2005), and also durability bias overestimating the duration in which the event would be impactful (Gilbert et al., 2012). For instance, a hyper-active police officer may prefer death to life in a wheelchair due to a leg amputation, ignoring the joyful times he/she could still have on a family dinner with children (Halpern and Arnold, 2008). A study found that even paraplegics returned to their positive moods within a few weeks of the accidents because of the many routine positive daily events of their lives (Schkade and Kahneman, 1998). Research has proven that individuals tend to

overestimate the impact of a romantic break up, or the defeat of their favourite baseball team, because of their intensive focus on such an eventuality (Noval, 2016; Wilson and Gilbert, 2013).

Intense focus on the achievement of difficult goals could lead to goal-induced focalism giving excessive weight to impacts of its non-achievement (a loss of self-efficacy, for instance). The constant rumination on goal attainment, caused by goal difficulty, may preclude any cognitive social responsibility evaluation because of the constraints imposed by our bounded ethicality (Chugh and Kern, 2016). Social and time pressures have been known to engender bounded ethicality (Bazerman and Sezer, 2016). In other words, when BGD is high, it is contended that there is a *disproportionately* high (biased) consideration of the impact of its non-achievement caused by the focusing illusion. The excessive focus, in turn, impedes conscious social responsibility evaluations of decision outcomes due to our cognitive limitations. Focalism, thus, can mediate the negative relationship between BGD and ESR.

1.5 MODERATORS TO GOAL-INDUCED FOCALISM

The third purpose of our research is to investigate the moderating roles of contextual and dispositional determinants – specifically, ethical leadership (EL) of the supervisor and reflective moral attentiveness (RMA) of the employee – in the aforesaid mediated relationship.

Ethical leaders are known to influence followers' moral behaviour by working as role models – both as moral persons as well as moral managers (Treviño et al., 2000). As a moral person, an ethical leader possesses moral traits (e.g., integrity), exhibits moral behaviour (e.g., being transparent), and make moral decisions (e.g., follows ethics codes). As a moral manager, an ethical leader communicates ethics, rewards/punishes to promote ethics, and implement ethical actions visibly (Treviño et al., 2000). Followers, therefore, may experience increased psychological safety

(Hu et al., 2018; Zheng et al., 2015) against punitive actions on non-goal attainment. EL also improves the mindful behaviour of followers (Eisenbeiss and van Knippenberg, 2015), the followers may thus engage in more cognitive evaluations on the impact of their decisions that affect society.

RMA is a trait by which individuals reflect on occurrences that have moral hues in their daily life (Reynolds, 2008). Sturm (2017) has discussed the importance of moral attentiveness, compared to other moral constructs, to decision-making as a dispositional factor. For instance, a person with a high moral identity (part of one's self-identity in which moral matters are given prominence) (Aquino and Reed, 2002) may give importance to compassion and caring, but may not evaluate occurrences from a moral point of view (Reynolds, 2008). An individual with high RMA may, therefore, utilize more cognitive space for moral evaluations, restricting the allocation of cognitive resources for rumination about the impact of business goal non-attainment. RMA can thus moderate the mediated relationship between BGD and ESR.

1.6 PURPOSE, SCOPE, AND DESIGN

Overall, therefore, there are three primary objectives of our research. First, we experimentally test the mediating role of focalism in the relationship between goal difficulty and intention for ESR. This is novel in that presently only intentional acts of cheating/fraud caused by goal difficulty are investigated, whereas focalism is a subconscious cognitive bias (Schkade and Kahneman, 1998). Second, during this causal study, we propose to test the moderating roles of EL (as a contextual moderator) of the supervisor and RMA of the follower (as a dispositional moderator). Third, we propose to develop and test an ESR scale, after refining the construct of ESR based on theory. For this, we shall be adapting and extrapolating Kohlbergian (1981, 1984) and neo-Kohlbergian (Rest et al., 1999) approaches on moral reasoning to the social responsibility domain. According to

Kohlberg's (1981) cognitive moral development theory (CMD), an individual's moral development occurs in three levels: preconventional, conventional, and postconventional. Rest et al. (1999), in their neo-Kohlbergian approach, consider moral reasoning as a process of accessing moral schemas rather than as part of stagewise moral development. After theoretically deriving the dimensions of ESR based on the above theories, we then proceed to undertake an exploratory factor analysis (EFA) to evaluate the dimensional structure and a confirmatory factor analysis (CFA) to confirm the unidimensionalities. Further, we undertake a number of studies to confirm the ESR scale's reliability and validity. We also examine the scale's generalizability by testing the invariance between Indian and German samples.

The secondary objectives of this study include an examination of how the ESR scale is correlated to theoretically related scales – as part of convergent validity studies - such as organisational citizenship behaviour-interpersonal (OCBI) (Organ, 1997; Williams and Anderson, 1991) moral identity symbolization (Aquino and Reed, 2002), nurturance (Ahmed and Jackson, 1979), amotivation (Deci and Ryan, 1985) and exhaustion (De Beer et al., 2020). Further, we investigate the relationship between paternalistic leadership (PL) and ESR, being conducted as a criterion validity test for the ESR scale.

Our research on ESR covers both managerial and non-managerial employees on regular employment, between the age of 18 years to 60 years. The scope excludes temporary and contractual employees, self-employed individuals, and voluntary workers. The study involved a total of 1361 individuals (the bulk of it from India and partly from Germany), including 206 MBA students. The samples were drawn from multiple levels (non-managerial, managerial, professional, and others) in marketing, manufacturing, and service sectors covering departments of administration, finance, sales, operations, information technology, and other.

The broad research process is given in Figure 1.1. The relationship between goal difficulty and ESR through focalism and the impact of ethical leadership and RMA on it are investigated using an experimental design. An experimental design is best suited for understanding causal relationships (Webster and Sell, 2014). The ESR scale is developed through several cross-sectional studies, with separate samples for exploratory and confirmatory factor analyses. For testing the criterion validity of the ESR scale, a 2-wave cross-sectional design was employed, in which measurements of paternalistic leadership (independent variable – IV) and ESR (dependent variable -DV) were separated by three weeks to reduce common method variance (CMV).

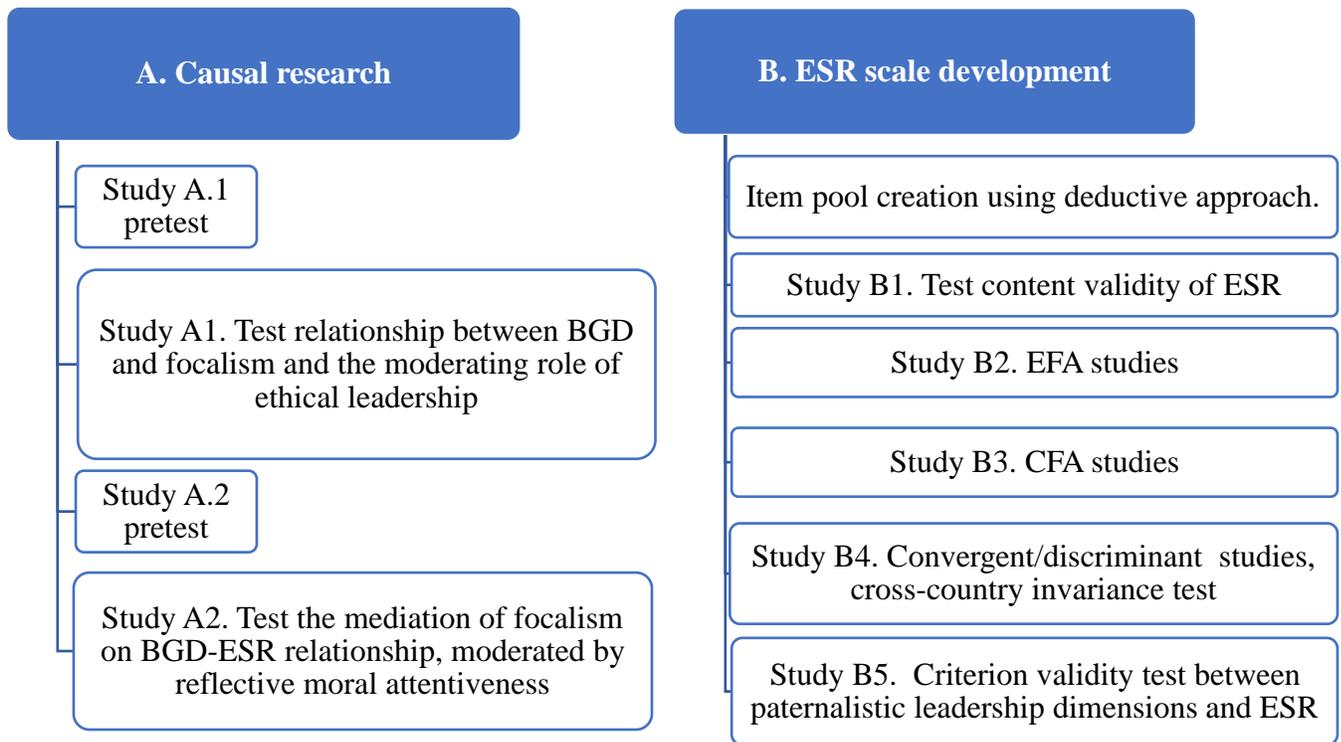


Figure 1.1 An Outline of the Research Process.

Note. ESR -Employee social responsibility, BGD – Business goal difficulty, EFA -Exploratory factor analysis, CFA – Confirmatory factor analysis.

1.7 SCIENTIFIC CONTRIBUTIONS OF THE STUDY

Our research makes several theoretical and managerial contributions, the most significant of which are as follows. First, the construct of ESR is refined based on theory, and we develop a superordinate multidimensional scale that was hitherto absent. A superordinate construct is one in which causality flows from the higher-order to its dimensions (Johnson et al., 2011). The higher-order construct has the advantage that it is more parsimonious and is useful to examine the relationship with other broad constructs such as personality and organisational culture (Johnson et al., 2011). The development of the ESR scale shall help scholars to examine the antecedents and outcomes of ESR more accurately. It will also help managers to identify departments where ESR is low and plan appropriate interventions. Second, our experimental studies demonstrate that focalism mediates the negative relationship between BGD and ESR and that ethical leadership (contextual moderator) and RMA (dispositional moderator) have little or no impact in this relationship. Even though goal-setting is known to trigger intentional cheating behaviour, our research throws new light on how BGD causes a cognitive bias (i.e., focalism) and consequently leads to ESR violations. This conclusion has important theoretical and practical significance. Our research adds to the existing research that suggests that goals are not a universal panacea and that they should be used with care (Ordonez et al., 2009) to avoid its implicit dark effects in addition to the explicit dark effects. The result also demonstrates that focalism is a persistent bias that is resistant to manipulation and that managers must especially be careful in allocating difficult goals. The silver lining is that it is still possible to attenuate focalism, as the experimental setting demonstrates, by expanding the employee's thoughts beyond the focal event.

1.8 THE STRUCTURE OF THE THESIS REPORT

The remaining part of this thesis report is organized as follows.

Chapter 2 looks at the extant literature on ESR and discusses Kohlberg's (1981, 1984) cognitive moral development theory (CMD) and Rest's et al. (2000) neo-Kohlbergian approach to moral behaviour. Extrapolating these theories on moral reasoning to the social responsibility domain, we derive the dimensions of ESR. We further examine the literature on goal difficulty, focalism, EL, and RMA and identify the research gaps and state the research questions.

Chapter 3 is partitioned into two parts. Part A deals with the hypothesis derivations concerning the experimental study, whereas Part B pertains to the hypotheses related to the ESR scale development (for establishing convergent, discriminant, and criterion-related validity). In Part A, we derive six hypotheses related to the moderated mediation involving BGD (IV), focalism (mediator), ESR (DV), EL (moderator), and RMA (moderator) based on Bandura's (1977, 1986, 1991) social cognitive theory. In Part B, three hypotheses are derived postulating positive correlations of ESR with OCBI, nurturance, and moral identity internalization; two hypotheses concern ESR's negative correlation with exhaustion and amotivation. Another two hypotheses state the absence of correlation of ESR with theoretically dissimilar constructs of social anxiety and worktime flexibility. Finally, for the criterion validity test, we hypothesize using social exchange theory (SET) (Blau, 1964) that the dimensions of PL (benevolence, morality, and authoritarianism) predict ESR.

Thereafter, the next four chapters, describing method and results, are arranged in two broad sections. Section A deals with causal studies and contains Chapter 4 on the method used in the experimental studies and Chapter 5 on corresponding results. There are two experiments in the

causal studies, apart from two pretests. Section B contains two chapters – Chapter 6 on the method used in the scale development studies and Chapter 7 on its results. There are altogether five studies in Part B – content validity studies, EFA, CFA, convergent and discriminant validity studies, and criterion validity study. we also conduct CMV analysis and cross-country invariance test.

This is followed by the concluding chapter, Chapter 8, in which we examine the theoretical and managerial implications of our research and its limitations. we then suggest a few areas of future research.

CHAPTER 2

LITERATURE REVIEW

2.1 EMPLOYEE SOCIAL RESPONSIBILITY

2.1.1 Current Research on ESR

Broadly, the employee social responsibility construct has roots in two streams of research – one belonging to CSR and the other to behavioural ethics. Hemphill and Laurence (2018) attempted to relate ESR with the pyramidal CSR framework of Carrol (1991). The pyramidal framework depicts four fundamental responsibilities of a firm, starting with the foundational economic responsibilities, with layers of legal, ethical, and philanthropic responsibilities progressively on its top. Hemphill and Laurence (2018) argued that this framework can also be made applicable at the micro-level, with employees in their day-to-day behaviours adhering to the four layers of responsibilities. Hemphill and Laurence (2018) also connected employee's acts of social responsibility to the International Organisation for Standardization (2010) (ISO)'s Guidance on Social Responsibility for Organisations (hereinafter called ISO 26000:2010 SR). These guidelines recommend that organisations should follow seven principles – accountability, transparency, ethical behaviour, respect for shareholder interest, respect for the rule of law, respect for international norms of behaviour, and respect for human rights. Hemphill and Laurence (2018) felt that these principles are equally applicable also for employees and that they should protect their organisation's reputation by adopting these principles, rather than restricting themselves to the mere involvement in CSR activities.

Vlachos et al. (2014) considered employees' socially responsible behaviour as a measure of their extra-role CSR-specific performance. Further, the authors argued that employees' ESR is related to their positive judgment of an organisation's CSR activities. A similar opinion was evident in the conceptualization of ESR by Babu et al. (2020) who surmised that corporate hypocrisy in CSR (not walking the talk) negatively affects activities such as volunteering in CSR programs. Comparing ESR with OCB and extra-role behaviour, Babu et al. (2020) suggested that the key differentiator in ESR is volunteering for a positive contribution to society. De Roeck and Farooq (2018) expanded the scope of socially responsible behaviour of employees by including voluntary activities and 'green behaviours' even outside their organisational work environment.

Rather than drawing sustenance from the top-down organisation-based CSR approach, behavioural ethics approach is founded on the individual-level bottom-up view. Treviño et al. (2006) defined behavioural ethics as the "individual behaviour that is subjected to or judged according to generally accepted moral norms of behaviour" (p.952). Treviño et al. (2006) in their review contend that behavioural ethics research encompasses broadly three areas of study: (1) individual fraudulent behaviour (2) adherence to societal norms and obeying laws, and (3) exceeding the minimum norms, such as in whistle-blowing or charitable activities. Behavioural ethics looks at social responsibility as both the following of norms and eschewing harmful acts. Adopting this 'doing good avoiding harm' concept, Stahl and De Luque (2014) opined that socially responsible leaders should promote societal welfare while refraining from behaviours that cause injustice to others, which they denoted as prescriptive and proscriptive moralities. Another influential research by Crilly et al. (2008) defined socially responsible behaviour as "discretionary decisions and actions taken by individuals in organisations to enhance societal well-being (do good) or to avoid harmful consequences for society (do no harm)" (p.176). According to Crilly et al. (2008), managers who

“are also prone to use the law to increase the return for their shareholders” (p.180) may be tempted to use the loopholes in the law for the furtherance of the business. A proscriptive behavioural ethics approach is important in this context. Therefore, unlike CSR based prescriptive view on ESR, behavioural ethics stresses both prescriptive and proscriptive behaviours of the employee.

The foregoing discussion indicates wide disparities in the conceptualization of ESR – ranging from discretionary acts (Crilly et al., 2008) to more encompassing day-to-day work (Hemphill and Laurence, 2018); from rule-focused (Hemphill and Laurence, 2018) to social welfare-focused (Crilly et al., 2008); and from engagement in CSR activities (Babu et al., 2020; Vlachos et al., 2014) to volunteering even outside work (De Roeck and Farooq, 2018). The opaqueness in the construct is unhelpful while investigating the relationship of ESR with its hypothesized antecedents and consequences. For instance, an individual may be engaged in many volunteering activities outside the work but may not participate in CSR initiatives, being untrustful of the corporate intentions of CSR. Whether such individuals can be termed socially responsible or not is a moot point.

Another important issue in the conceptualization of social responsibility is the exclusive focus of many scholars on the voluntary aspect. Employees have opportunities to exhibit socially responsible behaviour (or the lack of it) during their regular day-to-day activities. For instance, in the highly debated case of the US Secretary of Veteran Affairs Eric Shinseki’s resignation, it was reported that the stiff patient service targets imposed by him led hospital administrators to remove patients from the waiting list (to project a rosy picture of target achievement), causing untold miseries to the patients (Brunker, 2014). Similar incidents in the case of the UK public health system also caused a public outcry. In this case, the hospital staff kept patients in ambulances even though they could be accommodated within the casualty section – however, admitting them would

have increased the time lag between admission and doctor's attendance, an important benchmark for hospital efficiency (Bevan and Hood, 2006). These were displays of in-role socially irresponsible behaviours and not related to voluntary action (or inaction) of helpfulness.

By neglecting the work-related moral and social responsibility norms in the conceptualization of ESR, we would be missing an important aspect. It is important to note that cynicism about CSR initiatives is exactly due to such hypocrisy; it does not make sense when organisations cause harm to society and engage in a few charitable activities (Babu et al., 2020). Jamali (2008) has argued that the stakeholder theory (the core tenet of the stakeholder theory is that the firm should create value to all stakeholders rather than just the shareholders) is deficient in defining social responsibility because it does not provide proscriptions against such harmful acts. The concept that CSR initiatives improve organisational reputation and hence profitability is rooted in the primacy of profit goals over social wellbeing (Carroll and Shabana, 2010). By involving violations of moral/social responsibility norms during work in the conceptualization of ESR, we can achieve a more accurate characterization of it.

The conceptualization of ESR evolving from our current study, therefore, involves both discretionary work behaviours (e.g., volunteering) and socially relevant in-role work behaviours (e.g., not taking short-term benefit for firm at the cost of long-term harm to society) exhibited by an employee. However, it excludes behaviours outside the realm of work because outside the work domain the employee is like any other individual, hence the application of the term 'employee' becomes extraneous.

In Table 2.1, the different conceptualizations of ESR and related behaviours are tabulated. As can be seen, there are wide variations on the conceptualization of ESR and are also not theoretically grounded. To resolve this lacuna, we apply CMD theory.

In the next section, we draw from Kohlberg's (1981, 1984) CMD theory on moral reasoning and the neo-Kohlbergian approaches (Rest et al., 1999) to it, and adapt these theories to the social responsibility domain to derive the dimensions of ESR. CMD has been influential in behavioural ethics and laid the groundwork for many ethical decision-making models (DeTienne et al., 2019; Kish-Gephart et al., 2010; Trevino, 1986; Watson and Berkley, 2009).

Table 2.1 Definitions of ESR and Related Constructs in the Literature

Construct name	Definition	Reference
Employee social responsibility (ESR)	The employee behaviour correlates to CSR, as part of the root structure of organisational culture and as something that “is,” within and of, rather than something that is used by, organisations and their employees. ESR behaviours thus represent normal, everyday behaviours among employees that have a performance as well as an ethical focus. Some of these behaviours are directed at employee tasks, but many are not—though they have an indirect impact on organisational performance.	Hemphill and Laurence (2018, p.69)
	The combination of an employee’s socially responsible identity and socially responsible behaviour aimed at the promotion of some social good.	Haski-Leventhal et al. (2017, p.36)
Socially responsible behaviour (SRB)	Discretionary decisions and actions taken by individuals in organisations to enhance societal well-being (do good) or to avoid harmful consequences for society (do no harm).	Crilly et al. (2008, p.176)
Prosocial behaviour	A broad category of acts that are defined by some significant segment of society and/or one’s social group as generally beneficial to other people.	Penner et al. (2005, p.366)

Responsible leader behaviour	Intentional actions that are taken by leaders to benefit the stakeholders of the company and/or actions taken to avoid harmful consequences for stakeholders and the larger society.	Stahl and De Luque (2014, p.238)
Organisational citizenship behaviour (OCB)	Discretionary individual behaviour, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organisation.	Organ (1988, p.4)

2.1.2 Adapting Kohlbergian and neo-Kohlbergian Approaches to the ESR domain

Kohlberg (1981, 84) developed CMD from the foundations of the work done by the Swiss philosopher Jean Piaget. Piaget (1976) argued that children’s evaluations of moral norms are related to their cognitive development, and not entirely on parental upbringings or teaching. In the early stage of cognitive development, children believe in moral realism or moral heteronomy- a belief that moral norms are absolute and externally imposed. Higher cognitive development leads to moral autonomy when they understand that rules are not absolute but are products of mutual cooperation for justice and fair play (DeTienne et al., 2019; Piaget, 1965). Kohlberg was also influenced by Socrates’s ideas of knowledge and the Kantian philosophy of categorical imperativeness of moral rules (DeTienne et al., 2019). Like Piaget, Kohlberg, based on his experiments on children, theorized that individuals develop moral reasoning by cognitive evaluation in stepwise stages (Figure 2.1). The six stages form three levels: preconventional, conventional, and postconventional. Kohlberg illustrated an individual’s progress to the higher levels of moral reasoning by examining his/her responses to the Heinz dilemma³.

³ The moral vignette goes like this - Heinz’s wife is in deathbed due to a rare type of cancer. Doctors think that they can save her with a type of radium which has been invented by the druggist of the same town. Though it costs only

The preconventional stage of cognitive moral development includes stages one and two. Stage one is characterized by obedience to authority. Individuals in this stage adhere to moral rules because of the risk of punishment if the rules are violated. In Heinz dilemma, stage one individual may respond that it is not prudent to steal to save his wife as he may get caught and be punished. Stage two is characterized by instrumentality and self-interest. Here the individuals look for personal benefits as the goal of moral reasoning. For instance, a typical response to Heinz dilemma by the stage-two individual would be to reason that if he does not steal even when his wife is in trouble, his reputation will grow and the community may award him.

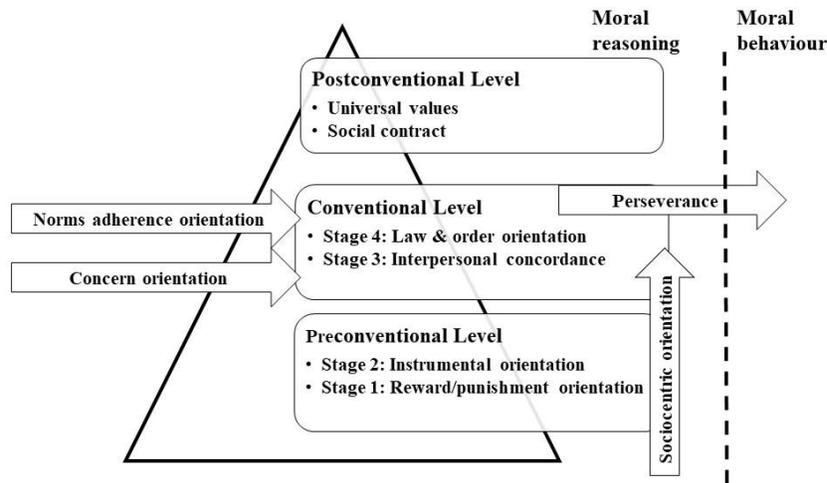


Figure 2.1 ESR Dimensions Drawn from Kohlbergian and Neo-Kohlbergian Theories.

\$200 to make the drug, the druggist charges \$2000. Heinz borrows money from friends and family but could collect only \$1000. He becomes desperate and steals the drug to save his wife. Is it morally permissible to do it?

The conventional level of moral reasoning has two stages. In stage three, there is an increased reliance on interpersonal concordance. Individuals begin to understand the importance of maintaining social harmony ('good boy/nice girl' syndrome) which influences their moral thoughts. A stage-three person may respond to Heinz dilemma with the argument that, to be a good citizen, Heinz should not steal the drug. Stage four is characterized by a desire to adhere to law and order. The individuals in this stage consider that laws and societal norms are sacrosanct and must be obeyed to maintain order. In stage four, an individual may ponder violating laws have consequences for society.

The final level also consists of two stages. Stage five denotes 'social contract orientation,' whereas stage six is characterized by universal moral principles. In the social contract orientation, individuals believe that laws are for the greatest good, but there are times one must go against the law. The last stage - stage six - represents the Kantian principles of universality of moral laws. People who reach the last stage are willing to act according to their internalized moral rules even when they have to go against the will of society.

One of the criticisms against Kohlberg's CMD is the insufficient empirical evidence for stages five and six of moral development. Kohlberg (1984) himself admitted that it is rare that anyone reaches stage six, and that people ordinarily do not achieve the postconventional stage of moral development. Most people can reach only up to the conventional stage of moral reasoning (Blay et al., 2018; DeTienne et al., 2019; Robin et al., 1996; Stahl et al., 2011). Rest et al. (1999) commented:

Kohlberg eliminated Stage 6 from his scoring system for lack of finding empirical cases of Stage 6 thinking. Furthermore, there is little evidence for Stage 5 scoring in Kohlbergian studies from around the world (Snarey and Keljo, 1991). Gibbs (1979), a

co-developer of the scoring system, even proposed that true Piagetian stages of moral judgment stop with Stage 4. The lack of empirical data for Stages 5 and 6 postconventional thinking is a serious problem for Kohlberg's enterprise because he defined the stages from the perspective of the higher stages. The seriousness of this problem is underscored by the fact that virtually every critic in the book *Lawrence Kohlberg: Consensus and Controversy* (Modgil and Modgil, 1986) finds the absence of Stages 5 and 6 to be a fatal flaw (p.22).

In their neo-Kohlbergian approach, Rest et al. (1999) considered these stages as moral schemas - knowledge structures that are part of long-term memory. Rest et al. (1999) agreed that moral judgment can be rooted either in self-interestedness (personal interest schema) of the preconventional level or in sociocentrism (maintaining norms schema) of the conventional level. The maintenance of norms and laws is what upholds social order. Rest et al. (1999) also deliberated on a postconventional schema, more as to how it relates to the fundamental questions on what constitutes morality. According to Rest et al. (1999), the postconventional schema relates to this “unsettled business of much of current moral philosophy” (p.388). From an organisational perspective, we are interested in the conventional level of morality because of its focus on maintaining social wellbeing and avoiding social responsibility violations. Another drawback with the Kohlbergian moral reasoning approach is that it does not say whether moral reasoning results in moral behaviour. Here, we adapt Narvaez and Rest’s (1995) argument that moral judgment does not automatically lead to moral actions *per se*. For moral behaviour to occur, the individual should give priority to the moral values over other values and should have the ego strength to implement the chosen action (Narvaez and Rest, 1995).

Thus, the key features of Kohlbergian and neo-Kohlbergian approaches to moral behaviour at the conventional level are: (1) a concern for interpersonal concordance (2) adherence to laws and moral norms (3) sociocentrism in approach and (4) perseverance on moral actions. Both concern

for concordance emerge from the conventional level of CMD. Sociocentrism derives from the movement from the preconventional level (which signifies self-interest) to the conventional level (where social interests is of prime concern). Perseverance is related to the ability to convert moral reasoning to behaviour.

An examination of the ISO 26000:2010 SR's seven principles of social responsibility for organisations also indicates the focus on these four elements. we give below the seven principles briefly, correlating them with CMD and ESR.

Accountability. To be accountable for their actions to society. Accountability demonstrates sociocentrism and prevents self-interestedness.

Transparency. Transparency is important because it affirms that society's interests are given primacy over personal interests.

Ethical behaviour. Observing moral codes are paramount for the survival of society.

Respect for stakeholder interest. Organisations should show profound concern for the welfare of others as well as a commitment to the stakeholders. This can arise only with perseverance.

Respect for the rule of law. Again, the overriding importance of law is stressed.

Respect for international norms of behaviour. International norms signify the wider societal norms in an era of globalization.

Respect for human rights. Concern for human rights is an important aspect of social responsibility. The concern is reflected in the conventional level – being helpful and considerate to others.

Transferring the moral reasoning and moral action concepts of Kohlbergian and neo-Kohlbergian theories at the conventional level to the social responsibility domain, and integrating them to the ISO 26000:2010 SR guidelines, we identify four dimensions of ESR.

2.1.3 Concern orientation

We define the concern orientation (in short, ‘concern’) as a behavioural tendency to be considerate and helpful to other individuals. As elaborated in earlier paragraphs, the concern dimension is related to the conventional level. As organisational members, employees with high ESR shall be sensitive to others’ (coworkers, clients, or general members of society) problems. Concern orientation also indicates the tendency to exhibit citizenship behaviours, especially towards individuals (OCB-interpersonal) (MacKenzie et al., 1991; Williams and Anderson, 1991). From the perspective of ISO 26000:2010 SR, respect for stakeholders, and respect for human rights can be identified with the concern dimension. It reflects the desire for ‘doing good and avoiding harm’ (Crilly et al., 2008; Stahl and De Luque, 2014). High ESR employees shall volunteer to help coworkers, customers, and other affected individuals even if there are no compulsions to do so. They may be willing to allocate time and energy to resolve others’ problems with a mental frame of fair play and justice.

2.1.4 Norms adherence orientation

Norms adherence (‘norms’ in short) dimension is defined as the behavioural tendency to follow applicable laws and moral norms. Individuals with high norms dimensions understand that laws and societal norms cannot be broken in the course of implementing a decision. Some laws may not appear to make sense, but they are still sacrosanct because society has made them for a certain purpose. Even when the law provides some loopholes, it is improper to take advantage of them

because it is socially irresponsible to do so. The strict adherence to the law also implies that the employee is willing to follow it even when it is not making apparent sense. The importance of following norms is illustrated by the principles enshrined in ISO 26000:2010 SR – ethical behaviour, respect for the rule of law, and respect for international norms of behaviour.

2.1.5 Sociocentric orientation

Sociocentric orientation ('sociocentrism' in short) is defined as the approach that examines whether the proposed actions are prudent and addresses sustainability concerns. When individuals move from preconventional level to conventional level, they are transforming themselves from self-interested (avoid punishment, earn benefits) to societal sustenance individuals (good relationships, maintain social order) (Kohlberg, 1981, 84). Inherent in this transformation is the adoption of a sociocentrism. Socially responsible employees would adopt a community sustaining view at the cost of their personal comfort. They shall value accountability and transparency (ISO 26000:2010 SR principle) because these qualities maintain societal wellbeing. When employees have high levels of sociocentrism, they avoid quick fixes and adhocism, often termed as managerial myopia (Lavery, 2004). The relevance of sociocentrism in ESR conceptualization can be elucidated by quoting Wade-Benzoni (1999); while discussing an incident of toxic waste disposal by W.R. Grace and Company that affected the people of Woburn, Massachusetts, she opined:

A trade-off was made between economic competitiveness and environmental protection. It was easy and inexpensive in the short-term to simply dump the toxic wastes on the ground. The intergenerational perspective (*the ability to view how our actions affect future generations*) allows us to see the consequences to society that emerge over time from taking shortcuts on environmental protection (p.1399).

2.1.6 Perseverance

We define the perseverance dimension as the ability to convert opinion into action against hindrances. To convert social responsibility principles to actions, individuals need strong commitment. Trevino (1986) developed the person-situation interactionist model of decision-making based on Kohlberg's (1984) CMD theory, in which she categorized this tenacity to overcome dilemmas and execute moral action as ego strength. According to the strength model of self-control (Baumeister et al., 2007), when self-regulatory resources deplete, individuals fall into a state of 'ego-depletion'. Extant research has shown that the lack of ego strength may lead to many social responsibility violations such as cheating (Barnes et al., 2011; Salmon et al., 2014; Welsh and Ordóñez, 2014). Baumeister et al. (2007) opine that ego depletion affects an individual's ability to stand up to the ethical challenges posed by superiors (for instance, ability at whistleblowing). In the neo-Kohlbergian model of ethical decision making Rest (1986) argued that mere intention to act morally does not result in moral behaviour, it requires moral strength to implement adopted ethical choices. In a similar vein, in their commentary to Rest's (1986) model, Narvaez and Rest (1995) argued that the exemplars of morality such as Mother Theresa were able to continue with social welfare activities because of their tremendous power of perseverance. ESR literature also refer to the importance of commitment and perseverance – without ego strength employees may adopt a lackadaisical attitude and blame their inactivity for a lack of time or opportunities (Erdogan et al., 2015; Haski-Leventhal et al., 2017; Miller et al., 2012). Devoid of the ability to persevere, employees may withdraw at real or imagined barriers, or seek harmful shortcuts that compromise propriety (van der Voort et al., 2009).

Based on the preceding discussion, we define ESR as *the work-related behavioural tendency of an employee that reflects a concern for others' welfare and an ability to persevere for prudent and sustainable socially beneficial actions, while following applicable laws and norms.*

The concept is different from OCB in that OCB is focused on co-workers (OCB-I) or the organisation (OCB-O) (Podsakoff et al., 2009), unlike ESR which is attuned towards stakeholders in general. Further, OCB deals exclusively with discretionary behaviour whereas ESR applies to both discretionary and work-related behaviours (Organ, 1997). ESR also differs from prosocial behaviour in that prosociality does not always insist on following norms (Bolino and Grant, 2016; Grant and Sumanth, 2009; Penner et al., 2005). For instance, a prosocial employee may violate organisational norms to help an employee, such as allowing a sick employee to report for work late every day, against organisational norms (Bolino and Grant, 2016). In the ESR concept, such a behaviour is a violation of norms and social order.

2.1.7 Existing Measures

The perceived role of ethics and social responsibility (PRESOR) scale was developed by Singhapakdi et al. (1996) for measuring the marketers' perception of ethics and social responsibility. The 13-item scale had three factors – profit and social responsibility, long-term gains, and short-term gains. PRESOR had several pitfalls - the sample size was too small (N = 153), a student sample was used, and no confirmatory factor analysis was attempted. Further, Etheredge (1999) tested the scale and found that the three-factor structure did not hold. Alternatively, Etheredge (1999) proposed a two-factor structure consisting of nine items, the factors being “importance of ethics and social responsibility” and “subordination of ethics and social responsibility for organisational effectiveness”. The items used were the same as that of Singhapakdi et al. (1996). Further, Etheredge (1999) conducted only one study with 233 part-time

MBA students and their peers, which was used for both EFA and CFA. Both the above measures were also not theoretically derived and did not define social responsibility. A scale developed by Grant and Sumanth (2009) measured the prosocial motivation of employees – however, the scale was unidimensional and measured only the “concern for others” aspect. Due to the construct deficiency, lack of theoretical support, and validation issues as described above, there is a requirement for a theory-driven, multidimensional higher-order scale for ESR.

A higher-order multidimensional scale is suitable when the conceptualization of its dimensions is supported by theory, due to three reasons (Johnson et al., 2011). First, broader higher-order scales are known to be better predictors of generally defined behaviours, commonly known as a bandwidth-fidelity tradeoff. Second, a higher-order scale may avoid jangle fallacy, a term for the practice of naming two variables differently as if they denote entirely different constructs, though they have significant overlaps (Coleman and Cureton, 1954). As Johnson et al. (2011) commented, “if multiple variables are indicators of a unitary construct, then it is more parsimonious to examine the source construct rather than the individual (and redundant) indicators” (p.242). Third, the advent of structural equation modelling software has made it possible to analyse higher-order multidimensional constructs much easier. Due to these reasons, we envisage the theoretically derived ESR as a higher-order, superordinate multidimensional construct. A higher-order construct is termed superordinate if the relationships flow from the higher-order construct to its latent dimensions and not vice versa (in which case the higher-order construct is termed as an aggregate) (Edwards, 2001).

Having reviewed the literature on ESR and refined the construct, we now conduct a literature survey on the other variables in the proposed experimental study, namely, goal difficulty, focalism, ethical leadership, and reflective moral attentiveness.

2.2 THE 'DARK SIDES' OF GOAL-SETTING

The goal-setting theory was developed inductively based on over four decades of research and has been widely used in organisations to fix targets and measure performance (Locke and Latham, 1990). According to the goal-setting theory, specific and challenging goals increase performance compared to ambiguous or do-your-best goals. Goals improve performance by directing the effort to goal-relevant activities, energize and prolong efforts, and use task-relevant knowledge more effectively. Goal commitment, goal importance, self-efficacy, and feedback are known to moderate the relationship between goal-setting and performance. Further, when task complexity is high, people need higher levels of ability to negotiate tasks because of which the effect sizes of goal-setting in a complex task is lower, compared to simpler tasks. Numerous studies continue to demonstrate the effectiveness of difficult goals in enhancing task performance (Latham et al., 2016; Latham et al., 2008; Medlin and Green, 2009; Mellalieu et al., 2006; van der Hoek et al., 2018).

However, recent research into goal-setting also underscores its negative impact. The originators of the goal-setting theory Edwin Locke and Gary Latham themselves had warned of its possible side effects – neglect of non-goal areas, excessive risk-taking, short-range thinking, and dishonesty (Locke and Latham, 1990). Schweitzer et al. (2004) were the first to conduct laboratory studies on the negative effects of difficult goals and found that students cheated on anagram tasks when goal difficulty was high compared to do-your-best goals. They also found that the tendency to cheat was higher when the achievement was closer to the target. Laboratory research by Welsh and Ordóñez (2014) demonstrated that high levels of performance goals lead to cheating, especially when the goals are consecutive. Huber (1985) demonstrated that excessive stress caused by difficult performance goals may reduce performance, as supported by the general strain theory

(GST). GST posits that high magnitude strains, coupled with low social control and perception of injustice, tend to cause crime (Langton and Piquero, 2007). Drach-Zahavy and Erez (2002) found that when individuals considered difficult goals as a threat, rather than a challenge, performance dipped. High goal difficulty is also known to cause increased risk-taking (Larrick et al., 2009) and concealment of information (Poortvliet et al., 2012). Using vignette-based studies Clor-Proell et al. (2015) further demonstrated that employees may resort to accounting frauds when goals are difficult coupled with low promotion availability. In another study, it was found that breaking rules in presence of a difficult task is more likely to occur if participants have been told that the task is easy to achieve; this is because unmet expectations cause cognitive dissonance which they endeavour to resolve even by unethical means (Moore et al., 2014).

Several mechanisms have been suggested for the dark sides of difficult goals. Using prospect theory (Kahneman and Tversky, 1979), Schweitzer et al. (2004) argued that when decision-makers are short of achieving goals, they are in the loss region of the value function (an S-shaped curve predicted by prospect theory) which is steeper and exert more motivational force than the gain region. Consequently, risk preference is skewed towards higher risk in the loss region near the reference point. Another psychological mechanism hypothesized to explain goal difficulty and unethicality is the depletion of self-regulatory resources. When self-regulatory resources are low, such as due to consecutive high-performance goals, it impairs the ability of individuals to resist temptations for shortcuts, as demonstrated by Welsh and Ordóñez (2014). Barsky (2008) theorized that when goal difficulty is high, individuals may allocate increased cognitive resources for goal attainment leading to limited ethical recognition, though he did not attempt to test this proposition.

The research into the dark sides of goal-setting is evolving and provides substantial scope to examine mediators and moderators. For instance, research has focused primarily on the intentional

aspect of wrongdoing due to difficult goals – whether cheating in an anagram task (Schweitzer et al., 2004), committing fraud due to budget difficulty (Clor-Proell et al., 2015), or compromising quality to cut costs (Niven and Healy, 2016). There could be other situations when goal difficulty leads to social responsibility violations implicitly or due to the diminished ethical recognition, as suggested by Barsky (2008). Sezer et al. (2015) opine that even people, ordinarily ethical, also could commit immoral behaviours due to implicit biases. For instance, in-group bias and stereotype bias have been known to cause norms violations nonconsciously (Banaji et al., 2003; Bazerman and Banaji, 2004). Whether goal difficulty leads to any cognitive bias that may explain ESR violations has not been investigated. Further, most of the studies in the area are currently limited to laboratory studies using student samples (Niven and Healy, 2016) which affects the generalizability. More field research is required to confirm the laboratory-based findings.

2.3 FOCALISM

Focalism, a cognitive bias, is defined as the “tendency to overestimate how much we will think about the event in the future and underestimate the extent to which other events will influence our thoughts and feelings” (Wilson and Gilbert, 2005, p. 132). The occurrence of focalism is associated with overfocusing on one or two variables disregarding information about several other variables (Emich, 2014). In one study, Schkade and Kahneman (1998) found that people from Midwest thought that their counterparts in California must be happier because Californians have sunny weather. The self-reported survey, however, did not show any significant difference in happiness between both regions. The Midwesterners’ biased thinking was caused by their narrow focus on the sunny weather in California, ignoring the innumerable pains and stresses of daily living that are so identical in both regions.

Focalism, also called focusing illusion (Kahneman et al., 2006), affects our decisions considerably. For instance, Shafir's (1993) research demonstrated that when people are asked to choose between two alternative tourist locations A and B, they tend to focus on an exceptional good characteristic (e.g., good beaches) and select A because of it, ignoring the same location's bad aspects (e.g., cost). But when they are asked to reject either A or B, they may choose to reject A and prefer B, looking only at the cost aspect. In both cases, people focused on only one or two aspects. Research by Comerford (2011) indicated that participants forecasted that commuting by public transport to be less enjoyable and by car to be more enjoyable than they actually are. Comerford (2011) opines that this bias results in people using cars under the wrong impressions of comfort, causing unintended cost to themselves and society. Similarly, when selecting residences, individuals may focus exclusively on certain variables such as the elegance of the house, not heeding sufficient attention to how much they need to travel to offices from their new residences (Bhattacharyya et al., 2018). Focalism can similarly skew policy decisions. The exclusive focus on a population segment may overestimate the intended benefit of a policy, while it may also lead to the disregard of possible harm to an understudied segment of the population (Ehrlinger and Eibach, 2011). The focusing illusion is also evident in the studies by Sanchez (2020) wherein participants felt that proposed tax and regulatory changes shall affect them more than others because the participants focused on themselves. Focalism can similarly lead to wasteful expenditure by overprioritizing certain areas, while other areas may remain overlooked (Comerford, 2011; Wilson and Gilbert, 2005). People also may lose interest in certain activities due to unjustified despair (e.g. from an adverse personal condition) (Ubel et al., 2005).

Focalism may be influencing our decisions through the processes of impact bias (Chan and Kruger, 2011; Wilson et al., 2000). Impact bias refers to the process of overestimating the intensity

and duration of a future event – causing errors in people’s affective forecast (Buchanan et al., 2019; Wilson et al., 2000). When students were asked how they would be feeling on failing in an exam, they overestimated their negative emotions (Buehler and McFarland, 2001). Likewise, assistant professors overestimated the intensity and duration of their emotional upheavals on adverse tenure decisions (Gilbert et al., 1998). When focusing on the impact of tenure decisions, they tend to ignore other events that may happen in their lives, such as the positive feeling associated with planning for a vacation.

Focalism is not easy to surmount despite repeated experiences. Buehler and McFarland's (2001) experiments demonstrated that notwithstanding previous experiences of mismatch between forecasted and actual experiences caused by focalism, students continued to make wrong predictions about similar future events. Similarly, people made wrong predictions of their affective responses on menstruation (McFarland et al., 1989) or in holiday planning (Wirtz et al., 2003) despite previous experiences. This often happens because individuals tend to misremember both their forecasts and actual experiences (Comerford, 2011). For instance, Wirtz et al. (2003) found that four weeks after a vacation, the participants remembered (wrongly) that their vacation was as happy as they had predicted.

Only limited studies are available on how focalism can be reduced in experimental settings. A few studies have demonstrated the usefulness of debiasing techniques in attenuating focalism. A common method used for debiasing is the diary entry method (Lam et al., 2005; Noval, 2016; Wilson et al., 2000). In the diary entry method, participants are asked to consider other events that may happen in their lives at the time of the expected focal event. Such expansion of thoughts may remove the narrow focus. Bhattacharyya et al. (2018) suggested that visualization interventions (providing information at decision points) may attenuate focalism.

2.4 ETHICAL LEADERSHIP

Ethical leadership (EL) is defined as ‘the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision making’ (Brown et al., 2005, p.120). Treviño et al. (2000) conceptualized ethical leadership as consisting of two pillars – a moral person and a moral manager. Ethical leaders should have moral traits such as personal integrity and honesty, they should behave upholding values and moral norms, and they should take decisions with the welfare of society in mind based on moral principles. As moral managers, they should carry out three critical functions – performing as role models, rewarding and punishing to enforce ethical behaviour, and encourage two-way communication reinforcing values and morality.

EL is distinguishable from similar constructs such as servant leadership, authentic leadership, and transformational leadership primarily on enforcement of moral norms. Lemoine et al. (2019) in their comparative analysis of leadership behaviours opined that EL is firmly rooted in deontological ethics. Deontological ethics is a normative ethics theory that suggests what we ought to do and what we ought not to do from a moral perspective (Crockett, 2013; Hunt and Vitell, 1986; Letwin et al., 2016). Unlike consequentialism, which focuses on the ethical relevance of the outcome, deontology focuses on the action itself (i.e., whether the action is permitted or forbidden according to societal moral norms). Lemoine et al. (2019) opine that ‘normative appropriateness’ needs to be ambiguous as ethical executive leadership is a subjective phenomenon depending on organisational and societal norms. Servant leadership’s focus is on the concern and development of employees and other stakeholders (Sendjaya and Sarros, 2002). Authentic leaders have characteristically high self-concordance, know intensely the values they cherish, and act in

concordance with those values (Avolio et al., 2004). Comparing with transformational leadership, Babalola et al. (2016) opined that while both styles give importance to being role models, the focus of EL is concerning moral actions.

EL has been found to evoke positive employee outcomes – numerous studies especially show the relationship between EL and citizenship behaviours (Kacmar et al., 2013; Tu and Lu, 2016). In a multi-country study, Kolthoff et al. (2010) found that ethical leadership acts as a safeguard against corruption. Ethical leaders encourage employees to abstain from deviance (van Gils et al., 2015) and may make moral emotions salient (Eisenbeiss and van Knippenberg, 2015). EL moulds an ethical climate to generate virtuous employee behaviour (Neubert et al., 2009) and improve organisational justice perceptions (Demirtas, 2013; Shin et al., 2015). Wang et al. (2015) found that ethical leaders facilitate employee voice, and this relationship is partially mediated through self-efficacy (confidence to execute tasks) and self-impact (ability to influence work outcomes). Further, research by Mo and Shi (2017) demonstrated that EL leads to employee trust in leadership which in turn reduces deviance.

In sum, the extant research demonstrates that EL is an important contextual determinant of employee behaviour and forms a critical component of ethical infrastructure in organisations (Simões et al., 2019; Tenbrunsel et al., 2003; Tenbrunsel and Smith-Crowe, 2008). Indeed, leadership has emerged as an important contextual factor in most ethical decision-making literature reviews (e.g., Craft, 2013; Jones, 1991; Tenbrunsel and Smith-Crowe, 2008)

2.5 REFLECTIVE MORAL ATTENTIVENESS

Reynolds (2008) conceptualized moral attentiveness, the ‘extend to which an individual chronically perceives and considers morality and moral elements in his or her experiences’ as

distinct from moral awareness and moral identity. Reynolds (2008) argued that the moral awareness construct represents “a person’s determination that a situation contains moral content and can legitimately be considered from a moral point of view” (p.1028). Moral awareness, derived from cognitive moral development (Kohlberg, 1981; Rest, 1986), is induced by issue characteristics, meaning that the aspects of an ethical situation (such as magnitude and proximity) hold the key to how individuals construe the moral issue (Jones, 1991). Further, moral awareness is primarily concerned with a singular ethical dilemma (e.g., is it ethical to report the immoral behaviour of your close colleague at work?), rather than a stream of independent morally tinted happenings (Reynolds and Miller, 2015). The trait of moral attentiveness may allow individuals to perceive the moral content of the incoming stimuli and can precede their moral awareness (Reynolds, 2008). He argued that the concept is also distinct from moral identity (Aquino and Reed, 2002), a part of self-identity that gives importance to moral aspects (e.g., being compassionate, caring, and being fair) (Zhu et al., 2016). Being morally attentive does not mean that the person gives central importance to the identified issues; vice versa, having a high moral identity may not result in the individual’s attentive abilities. Indeed, high moral identity-induced self-confidence can even result in weaker attention to moral issues (Reynolds, 2008; Wurthmann, 2013).

Moral attentiveness has two dimensions: perceptual moral attentiveness (PMA) and RMA. Reynolds (2008) posited that PMA represents an automatic recognition of incoming moral stimuli, whereas RMA symbolizes a purpose reflection of the moral aspects encountered in daily life. While PMA helps a person to recall and report moral incidents (because of the higher focus on recognizing moral content), RMA is related to moral behaviour since the reflections and self-deliberations moulds the person’s response.

The research in RMA is still developing but available studies indicate that it influences ethical decision making. For instance, Mihelič and Culiberg (2014) found in a study about business school students that RMA positively influences judgment and intentions on peer reporting. The ability to make appropriate moral judgments may arise from the high RMA-individuals' tendency for moral imagination (the moral schema of the individuals generate multiple possible solutions) (Whitaker and Godwin, 2013). A study by Wurthmann (2013) demonstrated that RMA is related positively to socially responsible behaviour since they are sensitive to violation of societal norms. Similar studies have established that the negative association between RMA and norms violations (e.g., cheating), mediated through moral awareness (Sturm, 2017). In a study among student-athletes, Shields et al. (2015) found that RMA correlated negatively with moral disengagement (the tendency of individuals to decouple moral reasoning from actions, to avoid guilt). RMA also becomes a tool for ethical leaders for reducing unethical pro-organisational behaviour by increasing the saliency of morality in the cultural context (Qing Miao et al., 2019).

Sturm (2017) stressed that, in comparison to other morality-based constructs, researchers should focus more on moral attentiveness as a dispositional moderator to ethical decision-making because it better elucidates “how individuals naturally construct moral matters in their minds on a daily basis” (p. 39). Among both dimensions (PMA and RMA), RMA is relevant to explain moral awareness and behaviour (Reynolds, 2008).

2.6 SUMMARY AND RESEARCH GAPS

The foregoing discussion is summarized as below.

ESR has emerged recently as a novel construct. There are substantial differences in its conceptualizations depending upon from which area ESR has been approached. The scope of ESR

in the literature varies from engagement in CSR, avoid-harm and do-good, and undertaking voluntary prosocial activities even outside work. Moreover, some conceptions of ESR focus exclusively on discretionary employee activities. As such, the existing conceptualizations of ESR are not derived from theory – rather, they are extensions of discussions on CSR and behavioural ethics related to employees. The field requires a strong theory-based conceptualization of ESR, which is lacking. To address the gap, we have used Kohlbergian (Kohlberg, 1981, 1984) and neo-Kohlbergian (Rest et al., 1999) approaches to moral behaviour and extrapolated them to the social responsibility realm. ESR is visualized as consisting of both discretionary work behaviours (extra-role) and socially significant in-role behaviours, consisting of the dimensions of concern orientation, norms adherence orientation, sociocentric orientation, and perseverance.

At present, there are no validated scales to measure ESR. The PRESOR scale (Singhapakdi et al., 1996), used to measure ethics and social responsibility for organisational effectiveness, did not demonstrate the identified dimensions in subsequent studies. It was also not based on theory and used only one sample consisting of students. The field requires a theory-based, reliable, and valid ESR scale that can be used both for theory development and for practitioners' use.

Even though goal-setting is a widely accepted theory of motivation, recent research has shown its dark sides in triggering cheating (e.g., Clor-Proell et al., 2015; Schweitzer et al., 2004; Welsh and Ordóñez, 2014). Most of these studies have been conducted in laboratory experiments using student samples which affects generalizability. No studies have investigated the relationship between business goal difficulty and ESR. ESR encompasses a wider horizon than cheating or lying; for instance, causing damage to the environment.

Further, research related to the dark side of goal difficulty investigated intentional acts of cheating and fraud (Barsky, 2008; Veetikazhi et al., 2020). ESR violations can also happen due to

diminished social responsibility recognitions because cognitive resources are not allocated for ethical evaluations of the decision tree. Bounded rationality/ bounded ethicality literature shows pressures (e.g., time pressures to meet a target) and biases (e.g., in-group bias towards a subordinate of the same race) on cognition can lead to such diminished or ineffective allocation of cognitive resources on ethical evaluations (Bazerman and Sezer, 2016). The implicit causes of ESR violations due to business goal difficulty have not been investigated. Focalism could be a psychological process that reduces ethical recognition. In other words, goal-induced focalism could lead implicitly to ESR violations, which is an unexplored area.

Focalism is a powerful bias that influences people's daily lives wherein individuals focus on one or two variables of a future event excessively, ignoring other peripheral events. Focalism leads to intensity bias and durability bias causing errors in our affective judgments (Noval, 2016; Wilson et al., 2000). Some techniques such as diary entry and visualization have been studied as attenuators of focalism; however, the contextual and dispositional determinants of focalism are understudied. In the organisational sphere, EL and RMA have generated considerable interest in determining employee behaviour related to morality and social responsibility. When we study the relationship between BGD and ESR through focalism, EL as a contextual determinant and RMA as a dispositional determinant assumes significance because of their ability to influence cognitive moral evaluations. Determining how these moderators attenuate focalism in the aforesaid relationship is theoretically and practically important in reducing the implicit effects of BGD's dark sides.

Crystallizing, we identify the following research gaps:

- A reliable, valid, and theoretically derived scale to measure ESR is absent.

- Whether business goal difficulty can cause focalism leading to ESR violations is unexplored.
- The moderating roles of contextual and dispositional determinants in the relationship between business goal difficulty and ESR are not studied.

From the above research gaps, we form the following research questions:

RQ.1 Develop and test an ESR scale with the dimensions of concern orientation, norms adherence orientation, sociocentric orientation, and perseverance.

RQ.2 Does employees' focalism explain the relationship between business goal difficulty and ESR?

RQ.3 What impact does the ethical leadership of the supervisor and the reflective moral attentiveness of the follower have on the above relationship?

CHAPTER 3

HYPOTHESES DEVELOPMENT

3.1 OVERVIEW

We sectionalize this chapter into two parts – Part A and Part B. Part A deliberations concern the model building of the moderated mediation relationship between BGD, ESR, focalism, EL, and RMA. Specifically, we shall be deriving hypotheses on the relationship between BGD and ESR and the role of focalism as a mediator in this relationship, with the help of triadic reciprocal determinism, a part of the social cognitive theory (SCT) (Bandura, 1986, 1991). Further, we shall make hypotheses on the moderating role of EL and RMA in the aforesaid relationship. Part A contains the derivation of six hypotheses. To understand these causal relationships the research strategy shall be experimental, which is the most appropriate strategy for explanatory research (Saunders et al., 2009). Part B deals with the hypotheses related to the validity tests for ESR, as part of the scale development process. To establish the convergent validity of ESR, we shall demonstrate its relationship with related constructs: OCBI, nurturing, moral identity internalization, exhaustion, and amotivation. we shall affirm discriminant validity by establishing that the relationship of ESR with the unrelated constructs of social anxiety and worktime flexibility are non-significant. To establish the predictive validity of ESR, we shall then develop hypotheses to relate it to the three dimensions of paternalistic leadership – benevolence, morality, and authoritarianism. To do that we shall be using the social exchange theory (Blau, 1964).

These two trails – of experimental and scale development research – continues through the Method and Results sections of this thesis report.

3.2 PART A: HYPOTHESES RELATED TO THE CAUSAL RESEARCH

3.2.1 BGD as a Predictor of Focalism

According to the triadic reciprocal determinism of SCT (Bandura, 1986, 1991), environment, personality factors (cognition, affect, biological factors), and behaviour influence each other (Figure 3.1). These effects may not be equal in their reciprocity and some factors may dominate certain directions (Airola et al., 2014). Several studies in the field of psychological research has used the triadic reciprocal determinism to explain how environment moulds behaviour by influencing personality factors (see Airola et al., 2014; Charalampous and Kokkinos, 2014; Wang et al., 2010). Applying SCT, we hypothesize that an environment of high BGD can impact cognition, a personality factor. The goal-setting process includes planning, monitoring, evaluation, and feedback each of which directs the employee's energy to goal attainment (Locke and Latham, 1990). Research by Lee et al. (2015) found that through feedback, an individual's commitment to goal attainment escalates when the goal difficulty is high. BGD is thus related to the environment of SCT's triadic structure. Achieving goals can enhance a person's self-efficacy (the belief in one's ability to execute tasks) and failure decreases it (Bandura and Cervone, 1983; Schunk, 1990). When the goal difficulty increases, the individual may be drawn more towards thinking about the personal impact of goal-achievement due to its implications on self-efficacy enhancement or reduction. The increased attention to the goal-achievement related future event thus can evolve into focalism – giving biased and exaggerated importance to the goal attainment. In other words, an environment of high BGD can result in biased cognition (personality factor) because of focalism.

H.A.1 BGD is positively related to focalism

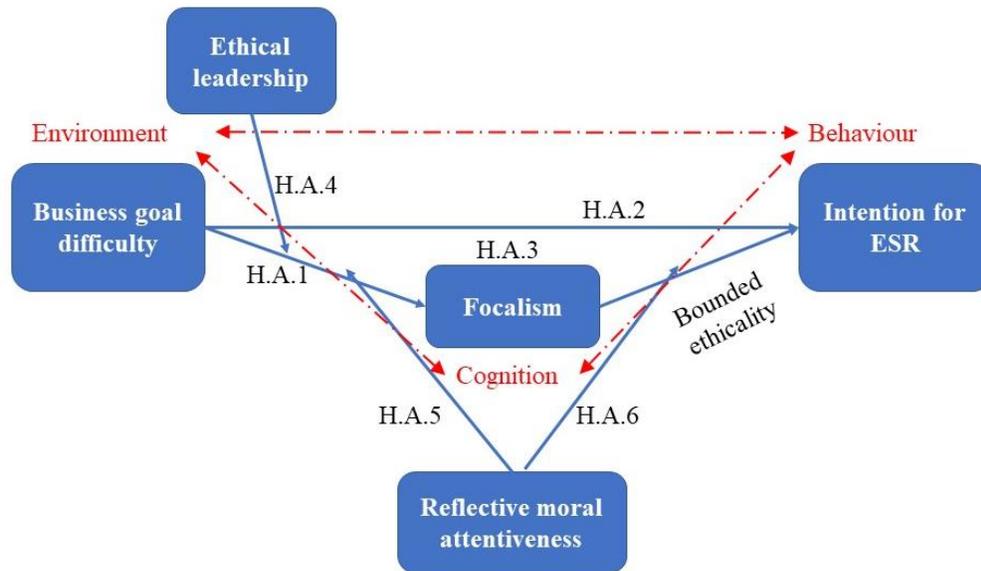


Figure 3.1 The Conceptual Model Showing the Causal Relationships.

3.2.2 Mediating Role of Focalism in the BGD-Intention for ESR Relationship

Applying triadic reciprocal causation, it can be seen that an environment of high BGD can impact intention for ESR too ('Behaviour' in the triadic relationship), and we argue that this occurs through the mediating mechanism of focalism. The focalism-inflicted cognition can influence the employees' behaviour through bounded ethicality (Chugh et al., 2005) a concept similar to bounded rationality (Simon, 1982). Bounded ethicality arises due to cognitive, societal, and time pressures when not all aspects of a moral decision can be evaluated (Chugh and Kern, 2016). For instance, Kern and Chugh (2009) demonstrated that when decisions are considered in a loss-frame (rather than in a gain-frame), it interacted with time pressure causing bounded ethicality. The cognitive pressures caused by BGD-induced focalism, ruminating on the impact of goal-achievement/non-achievement, draw up additional cognitive resources which would otherwise have been available for the evaluation of social responsibility components of goal-attainment strategies. In other words, BGD-induced focalism biases against cognitive moral evaluations

leading implicitly to ESR violations. Several studies on implicit biases support this argument: implicit biases such as loss-framing, stereotyping, egocentrism, and anchoring have been shown to unconsciously and adversely impact our moral evaluation process (Banaji et al., 2003; Bazerman and Banaji, 2004; Caruso et al., 2006; Gilbert, 2002; Kern and Chugh, 2009; Noval, 2016). For instance, stereotyping (racial, gender) leads to an implicit bias that can lead to a violation of moral and legal norms (Banaji et al., 2000). Similarly, in-group bias (preference to own group at the cost of out-group) has been blamed for giving undue preference in student admissions (e.g., to the wards of faculty, alumni) without conscious awareness (Bazerman and Tenbrunsel, 2011). Further, contextual factors such as time pressure are known to trigger implicit biases (Kern and Chugh, 2009a; Stepanikova, 2012). BGD, through focalism, can cause warping of our cognitive social responsibility evaluations.

In sum, it can be derived using triadic reciprocal causation that, a contextual factor such as BGD can strengthen focalism which in turn causes bounded ethicality, leading further to an undervaluation of moral aspects of decisions.

The following hypotheses are thus derived:

H.A2. BGD is negatively related to intentions for ESR.

H.A3. Employees' focalism mediates the negative relationship between BGD and intention for ESR.

3.2.3 Ethical Leadership as a Contextual Moderator

Further extending the concept of triadic reciprocal causation, EL as a contextual factor can be considered as part of the environment and should impact cognition (personality factor) BGD relationship. Numerous studies in behavioural ethics support the argument that EL impacts attitude

and behaviour. For instance, ethical leaders enhance followers' self-efficacy (personality factor) that restrict turnover intention even in the face of frequent changes (Babalola et al., 2016) and may also lead to employees' OCB (Stouten et al., 2013). Ethical leaders can modulate followers' cognition (personality factor) resulting in an increased willingness for whistleblowing (Bhal and Dadhich, 2011). The triadic relationship is also evident when the ethical leadership behaviour of the supervisor interacts with the employee's core self-evaluations (personality factor) to lessen workplace incivility (Taylor and Pattie, 2014). Even when employees have Machiavellianism traits (personality factor), ethical leaders can exert sufficient moral influence so that the effect of Machiavellianism reduces (Belschak et al., 2018). Research also shows that ethical leaders exhibit mindfulness (Orazi et al., 2019; Valentine et al., 2010) and encourage followers to be mindful (Eisenbeiss and van Knippenberg, 2015). Other scholars have demonstrated that mindfulness can help reduce cognitive bias (Ford and Shook, 2019).

EL also interacts with other components of the environment such as organisational culture and trustfulness (Fichter, 2018; Newman et al., 2014), and may diffuse BGD's impact with their adoption of moral goals. By providing a psychological safety net (Hu et al., 2018) to the possible consequences of goal non-attainment, ethical leaders may attenuate the strength of the relationship between the perceived intensity of business goal difficulty and focalism. In such cases, the followers may not exaggerate the importance of difficult goal achievement in maintaining their self-efficacy. In other words, by providing alternative moral pursuits and psychological safety, ethical leaders may lessen the perceived impact of high BGD, compared to low BGD. In sum, triadic reciprocal causation and extant research suggest that ethical leaders can influence followers' cognitive processes and BGD's impact on it.

H.A.4 The ethical leadership of the supervisor moderates the relation between the BGD and employee's focalism such that the relationship is weaker when ethical leadership is high rather than low.

3.2.4 Reflective Moral Attentiveness as a Dispositional Moderator

Similarly, we argue that RMA as a personality factor can influence employee behaviour, while also influencing cognition. RMA represents a trait by which individuals reflect upon the moral hues of day-to-day events (Reynolds, 2008). Goal difficulty creates an environment of quick-fixes with questionable moral content (Ordonez et al., 2015) that may more easily be detected and responded to by employees with high RMA due to their higher allocation of cognitive resources for moral matters. The relationship between environment, RMA, and behaviour has been demonstrated by multiple studies. For instance, studies by Wurthmann (2013) demonstrated that business ethics education (environment) caused recurrent 'priming' (activating a cognitive schema) that led to an elevated level of moral reflection (cognition – personality factor) among students, resulting in a stronger stakeholder view. Ames et al. (2020) found in a study among strategic managers that work role competition (environment) led to higher moral stress (cognition – personality factor) among high-RMA managers as they were more sensitive to moral violations. Liao et al. (2018) argued that when leaders engage in abusive supervision, they feel a loss of moral credit, which they may try to compensate with subsequent moral behaviours. This feeling of loss of moral credit was especially strong in employees with high RMA. In another study, Ren et al. (2020) established that standard contract employees (compared to contingent contract employees) with higher RMA demonstrated enhanced OCB towards environment. The standard contract employees possessed higher levels of 'can-do, reason-to-do' motivation than contractual employees which interacted with their RMA.

When BGD is high, high RMA individuals, compared to low RMA individuals, maybe quicker to activate their moral schema due to the possibilities of quick-fixes (short-term unethical solutions) that a high BGD environment can engender. Tougher goals are known to cause higher risk-taking and cheating (Ordenez et al., 2009), and higher RMA individuals shall be more sensitive in such environments. In high BGD environment, high RMA individuals can easily become morally vigilant. Their moral reflections can thus take away the exclusive focus on goals. Due to this easier activation of moral schemas, high RMA individuals are likely to be less affected by goal-induced focalism than low RMA individuals in the high BGD environment. Similarly, when focalism is high, high RMA individuals are likely to be more reflective of its social implications compared to low RMA individuals.

HA.5. The indirect relationship between employees' BGD and intention for ESR is moderated by employees' RMA such that when RMA is higher, the BGD – focalism relationship is weaker.

HA.6. The indirect relationship between employees' BGD and intention for ESR is moderated by employees' RMA such that when RMA is higher, the focalism-intention for ESR relationship is weaker.

3.3 PART B: HYPOTHESES RELATED TO THE SCALE DEVELOPMENT

In Part B, we develop the hypotheses related to the convergent, discriminant, and criterion-related validities of the ESR scale. Establishing these validities is an important part of the scale development process (DeVellis, 2012).

A scale displays convergent validity if it has a close relationship with a similar measure and discriminant validity if the relationship is non-existent with a dissimilar measure (Campbell and Fiske, 1959). we intend to establish convergent validity of the ESR construct using OCBI,

nurturance, moral identity internalization (all three hypothesized with positive correlation with ESR), exhaustion, and amotivation (both having negative correlation with ESR). We also hypothesize that social anxiety and worktime flexibility would not have any significant relationship with the ESR measure because these constructs are not theoretically related to ESR.

3.3.1 Convergent Validity

Organ (1988) defined organisational citizenship behaviours as “behaviours of a discretionary nature that are not part of the employee's formal role requirements, nevertheless, promote the effective functioning of the organisation” (p. 4). Organ (1988) outlined OCB with the dimensions of altruism, courtesy, conscientiousness, civic virtue, and sportsmanship. Subsequent studies categorized OCBs as OCB towards the organisation (OCBO) and OCB towards individuals (OCBI) (Williams and Anderson, 1991). Coleman and Borman (2000) found that altruism and courtesy are more strongly related to OCBI than OCBO. Further, OCBI is positively related to ethical leadership (De Wang and Sung, 2016), moral identity (Ete et al., 2020), and fairness (LePine et al., 2002). It has a negative relationship with self-interested leadership (Decoster et al., 2014). Therefore, we postulate that ESR would be positively correlated to OCBI.

H.B.1. ESR is positively correlated to OCBI.

Nurturance is identified as another construct that is similar to ESR. Nurturance is a dimension of the social welfare construct (supporting attitude towards social welfare, altruism, and moral behaviour) (Ahmed and Jackson, 1979). Reynolds (2008), while developing the moral identity scale, found that moral identity is positively related to nurturance. Nurturing attitude signifies that disadvantaged others need consideration and helpfulness. In an organisation, nurturance may exhibit as assistance to a weak co-worker or consideration to a flustered customer.

Therefore, we hypothesize the following-

H.B.2. ESR is positively correlated to nurturance.

Moral identity is defined as “ a self-conception around a set of moral traits” (Aquino and Reed, 2002, p.1424). Moral identity specifies how much importance a person gives to qualities such as fairness and honesty. Aquino and Reed (2002) further identified two dimensions of moral identity named moral identity symbolization (denotes how an individual exhibits the affinity towards moral identity) and moral identity internalization (how an individual has internalized the significance of morality to his/her self-concept). Empirical studies have shown that moral identity internalization has a positive relationship with ethical leadership (Mayer et al., 2012), ethical predisposition (Vitell et al., 2016), prosocial behaviours (Winterich et al., 2013), and charitable behaviour (Winterich et al., 2013). Individuals with high moral identity internalization, therefore, are likely to value maintenance of moral norms and consider concern for people an important principle to be followed.

H.B.3. ESR is positively correlated to moral identity internalization.

Exhaustion, a dimension of burnout refers to physical as well as psychological exhaustion due to several work-related and interpersonal stressors (Maslach et al., 2001; Maslach and Jackson, 1981). The disparity between job demand and resources, lack of organisational justice, and conflict with organisational members can trigger exhaustion (Demerouti et al., 2001; Lilius, 2012; Maslach et al., 2001). Baumeister et al. (2007) in their strength model of self-control opined that continual use of self-regulatory resources without replenishment can lead to a stage called ‘ego depletion’ because of which an individual may be unable to maintain self-control. Depleted resources due to irregular sleep have been known to cause unethical behaviour (Barnes et al., 2011). Kouchaki and

Smith (2014) found that employees are more likely to violate ethical norms towards the end of the working day, compared to morning hours, due to the depleted resources. Similarly, Trougakos et al. (2015) established that exhaustion can lead to unhelpful behaviour by employees. Therefore, the strength theory of self-regulation, as well as extant empirical research, suggests that exhaustion is likely to affect ESR negatively.

H.B.4. ESR is negatively correlated to exhaustion.

Deci and Ryan (1985) in their self-determination theory postulated three type types of motivation, specified as self-determined, controlled, and amotivated. Self-determined motivation is intrinsic, whereas controlled motivation is derived from external factors such as praise or benefits. On the other hand, amotivation is impersonal and represents ineffectiveness in self-regulation. Amotivated employees are disorganized, become frustrated and fearful, and show a lack of autonomy (Deci and Ryan, 1985). Pelletier et al. (2001) found a negative correlation between competitive swimmers and perseverance. Senécal et al. (1995), in their study among students, demonstrated a positive relationship between amotivation and procrastination. Others have found a negative relationship between amotivation and work volition (Allan et al., 2016) as well as a need for relatedness (Gagné et al., 2015). Because amotivated employees are disorganized and lack perseverance, they may be unable to commit themselves to social responsibility and may have an inability to pursue social wellbeing.

H.B.5. ESR is negatively correlated to amotivation.

3.3.2 Discriminant Validity

Social anxiety is a general feeling of uneasiness in the presence of others, a result of self-focused attention (Fenigstein et al., 1975). Social anxiety has been known to affect social performance

adversely as a result of increased self-focused attention (Clark and Arkowitz, 1975; Ingram, 1990). However, self-focused attention is unlikely to affect socially responsible behaviour. Aquino and Reed (2002) used the social anxiety scale of Fenigstein et al. (1975) for the discriminant validity test of and moral identity. It is, therefore, intuitive to hypothesize that the relationship between social anxiety and ESR is not significant.

The next discriminant validity test of ESR was conducted by finding its relationship with worktime flexibility. The construct indicates a certain amount of autonomy in setting worktime for work-family balance (Clark, 2002). Worktime flexibility has been found to improve employee empowerment and engagement resulting in increased job performance and satisfaction (Bal and De Lange, 2015; Clark, 2002), but we do not find a theoretical basis for its relationship with ESR. We expected that there would not be any significant relationship between ESR and worktime flexibility.

H.B.6. ESR is unrelated to social anxiety.

H.B.7. ESR is unrelated to worktime flexibility.

3.3.3 Criterion Validity

As a final step to the scale development process, we test the relationship between paternalistic leadership (PL) dimensions and ESR as derived from theory, which would establish the criterion/predictive validity of the ESR scale. Though criterion-related validity traditionally examines outcomes predicted by a scale, many authors have also used the scale to measure an independent variable and test its relationship with outcome variables, as predicted by theory (Thomas and Lucas, 2019).

The paternalistic leadership style is a common form of leadership behaviour in high power-distance cultures (Hofstede, 2001) such as India, China, and Turkey (Pellegrini and Scandura, 2008); therefore, investigating this relationship has much practical relevance to Indian managers. Though paternalistic leadership is looked down upon by many Western scholars (Colella et al., 2005; Weber, 1947/2009) due to its authoritarian component, others such as Yukl (2013) have opined that in a high power-distance culture authoritarian leadership, rather than participative leadership, flourishes. Despite its importance to the cultural context, the study of its impact in India is non-existent with a few exceptions; examples include the study by Pellegrini et al. (2010) on organisational commitment, Rawat and Lyndon (2016) on subordinate trust, and Salminen-Karlsson (2015) on gender relations. An investigation of how paternalistic leadership affects ESR is enormously important.

According to Chen et al. (2014), paternalistic leadership has three dimensions – benevolence, morality, and authoritarianism. Benevolence depicts a holistic concern for subordinates, morality signifies following moral codes and demonstrating integrity, and authoritarianism reflects exerting authority and demanding obedience (Chen et al., 2014). Numerous empirical studies, especially in China, denotes the positive outcomes of PL. Cheng et al. (2002) found that paternalistic leader's benevolence and morality dimensions are related positively to organisational commitment and satisfaction in the leadership. PL also leads to trust in the leader and engender OCB (Cheng et al., 2002), and followers high in traditionality also exhibited high levels of loyalty and gratitude (Cheng et al., 2004). However, unless the traditionality level or subordinate dependence on followers is high, the authoritarianism dimension may evoke negative consequences such as low trust in leaders and reduced job performance (Cheng, 1995; Chou et al., 2005; Farh et al., 2014). In India, a study by Raghuram (2011) among software professionals demonstrated that the positive

relationship between job challenge and organisational commitment was higher for those subordinates who perceived a high level of paternalism. Finally, Dhiman and Maheshwari (2013) found that subordinates with high paternalistic orientation look upon supervisors as guides and mentors and are more appreciative of performance feedbacks.

We use social exchange theory (SET) as the theoretical framework to derive the relationships between dimensions of PL and the ESR scale. SET (Blau, 1964) suggests a norm of reciprocity in social relationships such that when an individual receives any socioemotional or economic benefit from another individual, he/she tries to fulfil a felt obligation by returning favours to the initiating individual. This mutual exchange of benefits is the hallmark of social relationships. SET has been used to explain why followers of ethical leaders and transformational leaders exhibit OCB and abstain from deviance and turnover intention (Mayer et al., 2009; Tse et al., 2013). Such employees also exhibit an increased organisational commitment (Chaitanya and Tripathi, 2001).

Authoritarianism in PL gives a sense of security and avoidance of uncertainty to the employee who shall then feel the obligation to reciprocate for the benefits received. Accordingly, the employees may conform to the rules and regulations scrupulously as a mark of gratitude. Further, the parentlike authoritarianism provided by PL to the employee may have a spill over effect on other societal members. The spill over effect specifies that perceptions and behaviours experienced in one domain may spill over to the behaviours in another domain (Neves, 2012). To the extent that the employee experienced a sense of safeguard from uncertainties, the employee may also behave in a protecting manner to other societal members (subordinates, customers), resulting in enhanced ESR.

Similarly, the benevolence dimension may also evoke the social exchange relationship independently. In their review, Hiller et al. (2019) opined that the benevolence dimension of PL

has consistently resulted in positive employee behaviours. Employees may reciprocate the paternalistic leader's benevolence with increased OCB as studies have shown (Chen et al., 2014). Such employees may show increased concern for colleagues and engage in activities for the long-term sustenance of society.

The third dimension of PL, the morality of the supervisor, can also cause positive social exchanges. Moral behaviours are known to create affective and cognitive trust through social exchange processes and further lead to employee citizenship behaviours (Chen et al., 2014; Newman et al., 2014). Additionally, social learning theory (Bandura, 1977) predicts that moral leaders act as role models to employees who endeavour to imitate their behaviour. Therefore, the morality dimension of PL also should be positively related to ESR.

We, therefore, hypothesize the following relationships:

H.B.8 Authoritarianism is positively related to ESR.

H.B.9. Benevolence is positively related to ESR.

H.B.10. Morality is positively related to ESR.

SECTION A: CAUSAL RESEARCH

CHAPTER 4

METHOD (A)

4.1 OVERVIEW OF STUDIES

We conducted two studies based on experimental vignette methodology (EVM). EVM is widely used in social sciences including in studies related to leadership effectiveness (Moore et al., 2018; Sauer, 2011), focalism (Noval, 2016; Wilson et al., 2000), and violation of social norms (Graham et al., 2013; Greenbaum et al., 2017; Lowe and Reckers, 2012; Tenbrunsel and Messick, 1999). Since direct observation and measurement of antisocial or immoral behavioural variables is problematic due to the sensitivities involved, EVM is especially useful in business ethics studies (Aguinis and Bradley, 2014). Despite the hypothetical construction of situations, EVM is well known for its experimental realism and external validity (Atzmüller and Steiner, 2010). Studies found that hypothetical and actual rewards in labs induced similar behavioural intentions (Locey et al., 2011; Madden et al., 2003) indicating that EVM can closely imitate real-life situations in behavioural measurements.

In Study A.1, we conducted the initial test of the relationship between business goal difficulty and focalism because we considered that the test of the moderated mediation model with both contextual and dispositional moderators could be problematic due to its complexity. In this initial study, we used ethical leadership behaviour of the supervisor as the contextual moderator. Study A.2 tested the moderated mediation model with the intention of ESR as the outcome variable and RMA as the dispositional moderator.

Figure 4.1 gives the plan for testing in Studies A.1 and A.2.

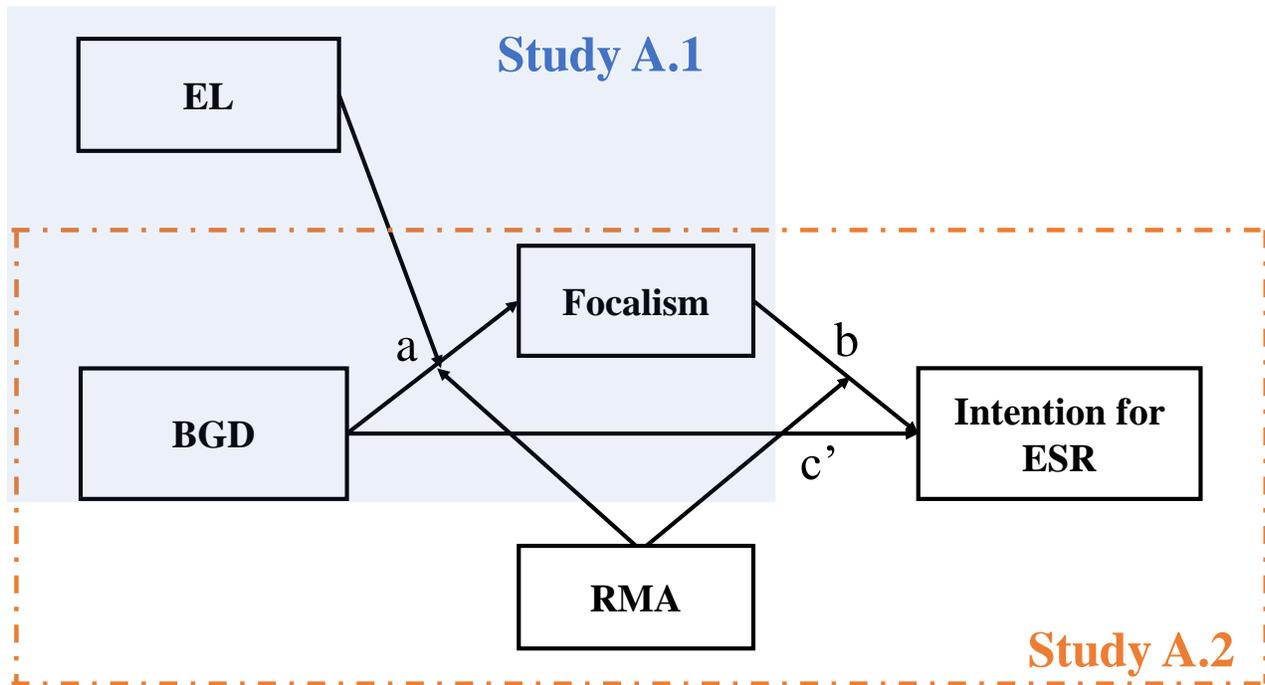


Figure 4.1 Variables for Studies A.1 and A.2.

Note. BGD – Business goal difficulty, RMA -Reflective moral attentiveness, EL – Ethical leadership, ESR – Employee social responsibility.

4.2 STUDY A.1

4.2.1 Participants and Procedure

The sample consisted of 164 MBA students (36.5% women; $M_{age} = 26.7$, $M_{work_experience} = 3.8$) from three reputed universities in India. Students have been used in studies related to focalism (Chambers and Suls, 2007; Ehrlinger and Eibach, 2011; Krizan and Suls, 2008; Noval, 2016) as well as morally questionable behaviour (Clor-Proell et al., 2015; Lowe and Reckers, 2012; Tenbrunsel and Messick, 1999). As the experimental vignette involved psychological processes in a typical business situation, the use of MBA students as participants was justified (Bello et al., 2009; Lucas, 2003; Peterson and Merunka, 2014). The students were randomly assigned to one of four groups wherein they attempted relevant vignettes. For each response, Indian Rupees 150 was

offered to students for their club-related activities/ charity purpose. One respondent did not report gender. The confidentiality of responses was assured. Appendix A gives the information-cum-consent form.

We used a 2 (low vs. high BGD levels) x 2 (low vs. high ethical leadership behaviour) between-subject design in the form of four vignettes administered through a web-based programme. Participants were directed to imagine that they were working as executives in an insurance firm facing heavy competition. As a sales campaign unfolds, the manager allocates new targets to employees. In the low goal difficulty group, the target is the same as the previous month's achievement. In the high difficulty goal group, the target is twice as that is normally achieved. In the high ethical leadership condition, the manager exhorts the employee to be 'fair and transparent' while pursuing targets and reminds the employee of punishment for moral infractions (high ethical leadership behaviour). In the low ethical leadership condition, the manager advises the employee to adopt an 'end justifies means' attitude (low ethical leadership behaviour). He specifies that personal values have no role in business and it is the killer instinct that serves successful businesses. The scenario was an adaptation from a study by Moore et al. (2018) to investigate the effect of ethical leadership behaviour on unethical decisions through moral disengagement. We purposefully selected this scenario because the banking and insurance industry is known for tough goals assigned to executives (e.g. Tayan, 2016). A full description of the vignette is given in Appendix B.

4.2.2 Measures

BGD

To assess BGD, the measure developed by Latham et al. (1978) was employed. The participants were asked to rate on a five-point scale (1 = not difficult, 5 = very difficult), “how difficult do you think the goal is”. Yukl and Latham (1978) also operationalized subjective goal difficulty with a similar item. This measure has been used by researchers in recent studies (Miller et al., 2012). The scale was used to conduct manipulation checks between high BGD and low BGD conditions.

Focalism

Focalism was operationalized as the frequency of predicted thoughts (Noval, 2016; Wilson et al., 2000) with the item “how often you would be thinking of achieving this target” which was recorded on a 9-point scale (1 = not at all, 9 = very often). Though researchers also measure the difference between means of predicted and actual thoughts for focalism, due to the difficulties involved in biphasic measurements, experimental studies often involve only predictions (Hoerger et al., 2010). The ‘relative accuracy’ of predicted outcomes (e.g., individuals who predict a higher frequency of thoughts on an event shall proportionately experience stronger emotions compared to those predicting a lower frequency of thoughts) has been established through correlational analysis (Mathieu and Gosling, 2012). Consistent with the relative accuracy approach, a focalism measurement as a frequency of predicted thought has been adopted by many researchers (e.g. Kruger and Burrus, 2004; Noval, 2016; Wilson et al., 2000).

Ethical leadership

A ten-item scale developed by Brown et al. (2005) was used to measure ethical leadership behaviour. A sample item is, “discusses business ethics and values with employees”. Responses

were recorded on a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree). The measure of Brown et al. (2005) is consistent with the definition of ethical leadership as cited earlier. This measure captures leader integrity, fair treatment of subordinates, and accountability for misbehaviour and has shown discriminant validity with other leadership constructs such as transformational leadership. Cronbach's alpha for the scale of the ethical leadership behaviour manipulation check was .97. The scale was used to conduct manipulation checks between high EL and low EL conditions.

4.2.3 Brief Findings

Study A.1 showed that BGD is positively related to focalism ($F(1, 158) = 4.89, p < .05$), whereas the interaction of BGD with ethical leadership was insignificant. Detailed analysis is given in Chapter 5.

4.3 STUDY A.2

Study A.1 gave us an initial finding of the relationship between BGD and focalism using MBA students and indicated that ethical leadership behaviour, as a contextual moderator, has no significant influence. In Study A.2, we extended the investigation further to the moderated mediation model (Figure 4.1) in a field setting to further improve external validity. Additionally, in Study A.2 we selected the dispositional moderator of RMA and explored how it affected BGD – focalism as well as focalism–ESR relationships. To gain additional confirmation of the mediating effect of focalism, we adopted a design in which the mediator itself was manipulated to observe its impact on ESR at different levels of BGD.

4.3.1 Participants and Procedure

The sample consisted of 240 executives (15% women; $M_{\text{age}} = 37.3$, $SD = 12.2$, $M_{\text{work_experience}} = 13.6$, $SD = 11.4$) from a large fuel marketing organisation in India, which is facing intense competition from domestic and multinational companies. Approval from the organisation's HR department was obtained to conduct the EVM study in multiple units. The experimental vignette was administered in groups of up to four, with random assignment. As the experiments had to be conducted in multiple units across a wide geographical area without affecting participants' normal work, associates were trained and employed to conduct the experiment in several units. After assembling in a quiet place and signing the consent form, the participants were given five minutes to relax before attempting the vignette. The participants were assured complete confidentiality and consents were obtained (Appendix C).

We used a 2-factor concurrent double randomisation design in which both goal difficulty level and focalism (operationalised as predicted thoughts) were simultaneously manipulated. This enabled an investigation of the causal effects of both independent variables and the mediator on the dependent variable (Pirlott and MacKinnon, 2016). An experimental design that aims to test a mediation hypothesis by measuring the mediator and the criterion variable by manipulating the independent variable is called a measurement-of-mediation design (Spencer et al., 2005). Measurement-of-mediator design poses the risk of confounding because it is only able to demonstrate the causal effects of the independent variable on the mediator and the dependent variable, and not of the mediator on the dependent variable (Pirlott and MacKinnon, 2016). To confirm causality, three conditions should be met: (1) X (independent variable) should precede Y (dependent variable) (2) X and Y should covary (3) there should not be any alternative explanation to the variance of Y. Although well -defined experiments meet all three conditions in the

relationship between independent variable and the dependent variable, it is not so in the case of mediators. The temporal precedence of M (mediator) on Y and the ruling out of alternate explanations are not met (Pirlott and MacKinnon, 2016). It is due to this reason that manipulation-of-mediator and measuring the causal effect on Y is attempted. We, therefore, also manipulated the mediator variable focalism (in the manipulation-of-mediator design) and undertook an analysis of the causal effect of the mediator variable on intentions for ESR.

Each participant was asked to imagine that they were the regional manager (RM) of an organisation that marketed car fuel. The director of the company visits the region and reviews the RM's performance one month before the annual conference. Finding that a fully ready fuel station is not yet operational, the director enquires with the RM about the cause of the delay. The RM explains the difficulty of getting environmental clearance from the government authorities. The removal of an ancient tree at the outlet entrance requires numerous clearances and a commitment to plant and maintain ten trees as a compensatory act. In the low business goal difficulty condition, the RM requests 3 weeks to operationalise the station. The director gives more time (one month) than requested and directs the RM to present the success (or failure) at the annual conference. In the high difficulty condition, the participants are told that the environmental clearance takes four months, but the director advises that the outlet is operationalized in one month, which is accepted by RM. See Appendix D for a complete narration of the vignettes.

In the second part of the vignette, the participants were told that the night after the director's visit, a heavy storm occurred in the area. The consultant in charge of the fuel station calls up the RM to suggest that the tree can be quietly removed and made to appear as if it was uprooted by the storm. In that case, no compensatory tree plantations and environment clearance would be required, and the outlet could be made operational the very next day. Further, the environmental inspector would

be given gifts so that no trouble is created by the environmental department. The consultant would assume full responsibility, needing only a clearance from the RM to go ahead. Thus, the goal set by the director could be easily met, enabling the RM to present a success story. Both in low and high business goal difficulty conditions, the participants were asked how likely they would give the green signal to remove the tree. The vignette is highly relevant from the stakeholder perspective because the removal of the tree without compensatory action is a violation of social expectations and green practices (see Lee et al., 2018). Further, ‘gifting’, a euphemism to justify immoral gratification, is commonly resorted to by organisational members (Anand et al., 2005; Tenbrunsel and Messick, 2004) both legitimately and illegally.⁴ The vignette exemplifies social irresponsibility in that the acts are violations of “what is legally and morally acceptable to a larger community” (Jones, 1991, p. 367).

Additional test by manipulation of mediator

In the manipulation-of-mediator method, we manipulated focalism using the ‘diary entry’ procedure (Noval, 2016; Wilson et al., 2000) and compared the means of the between-subject groups. If the patterns of the means showed significant differences, it was indicative of mediation.

Diary entry manipulation. In the low focalism groups, the level of focalism was attenuated by defocusing the participants with diary entry manipulation. This type of manipulation has been acknowledged to be an effective way of manipulating focalism by researchers (Wilson et al., 2000; Noval, 2016). When participants are asked specific questions about other events in their lives, it reduced the salience of the focal event that caused cognitive bias. We pretested the diary manipulation under high BGD and found it to be effective (see Appendix E for pretest results).

⁴ For instance, pharmaceutical sales representatives are known to give costly gifts to medical practitioners to favour specific drugs over that of competitors – not illegal, but of questionable morality (Bakalar, 2017)

The participants in the experimental group were asked to visualise the time spent with their family, friends, hobbies, nature, and environment. They were asked to write down a few sentences regarding those events that make them happy in their daily lives. Writing about their favourite activities prime their thoughts with other peripheral events. Further, they were asked to rate how often they would think about the following subjects-

- friends and family
- hobby
- pet
- visiting hometown/relatives
- nature
- environment
- annual regional managers' conference

Based on previous research (Noval, 2016; Wilson et al., 2000), we predicted that visualising and noting down thoughts on their favourite activities would attenuate their focalism on the goal-related event of the regional managers' conference. In the focalism control condition, only the last entry was to be answered (i.e., how often would they think about the regional managers' conference), that is, focalism was not manipulated by inducing participants to think on life events other than the goal attainment.

4.3.2 Measures

BGD

We used the scale by Latham et al. (1978), used in Study A.1. The participants were asked to rate on a five-point Likert scale (1 = not difficult, 5 = very difficult), "how difficult do you think the goal is?". The scale was used to conduct manipulation checks between high BGD and low BGD.

Focalism

As in Study A.1, focalism was operationalised as predicted thoughts (Wilson et al., 2000) with the item “how often you would be thinking about the event” which was recorded on a 9-point scale (1 = not at all, 9 = very often).

Intention for ESR

The participants were asked, “how likely is it that you will allow the consultant to remove the tree” on a scale of 1 (very unlikely, to 9 very likely). This was an adaptation from Noval (2016) of academic cheating behaviour. As detailed earlier, being ethically blind to the illegal removal of trees (and bypassing compensatory plantations) and immoral gifting (even if legal) lacks social responsibility. We reverse-coded the responses to reflect the intention towards socially responsible behaviour.

RMA

We used Reynold’s (2008) subscale of moral attentiveness for RMA. The 5 items (sample “I regularly think about the ethical implications of our decisions”) were measured with a seven-point Likert scale (1 = strongly disagree, 7 = strongly agree). Cronbach’s alpha was .80.

Control variables

Apart from age, gender, and experience, we took neuroticism as a control variable. Neuroticism, as one of the ‘big-five’⁵ personality traits, has a strong negative correlation with performance because neurotic individuals are easily distracted (Judge and Ilies, 2002). At the same time, due to their characteristic traits of anxiety and self-consciousness, neurotic individuals highly value

⁵ Extraversion/introversion, agreeableness, openness to experience, conscientiousness and neuroticism are considered big five personality traits (Judge and Ilies, 2002).

attaining difficult goals despite their poor abilities in achieving them (Bipp and Kleinbeck, 2011). It is, therefore, plausible that BGD may induce neurotic individuals towards shortcuts including ESR violations, which we wanted to control. We measured neuroticism using the 2-item scale from Rammstedt and John's (2005) short form of the big-five personality inventory. The 5-point scale (1 = disagree strongly, 5 = agree strongly) items were "I see myself as someone relaxed, handles stress well" (reverse coded) and "I see myself as someone who gets nervous easily". Cronbach's alpha was .73. Three other personality-related questions, unconnected to neuroticism, were also included as fillers.

4.3.3 Brief Findings

Results showed that BGD is positively related to focalism ($\beta = .26, p < .01$), BGD is negatively related to intentions for ESR ($\beta = -.38, p < .001$), and focalism mediated the relationship between BGD and intentions for ESR (indirect effect $ab = -.12$, Boot SE = .04, CI = [-.038, -.214]). RMA's interaction with BGD on focalism was insignificant, whereas RMA's interaction with focalism on intention for ESR was moderately significant ($\beta = .14, p < .10$). Detailed analysis is given in Chapter 5.

CHAPTER 5

RESULTS (A)

5.1 STUDY A.1

Study A.1 investigated the relationship between BGD and focalism using EVM, with EL as a contextual moderator.

Descriptive statistics and correlations are presented in Table 5.1. BGD significantly correlates to focalism ($r = .15, p < .05$). Gender showed a significant negative correlation with focalism ($r = -.19, p < .05$).

Table 5.1 Descriptive Statistics and Correlations in Study A.1.

	Mean	SD	1	2	3	4
1.EL condition	.5	.5				
2.BGD level condition	.5	.5	.01			
3.Focalism	6.2	1.83	-.07	.15*		
4.Age	26.71	6.35	.14	.15	-.03	
5.Gender	.63	.48	.11	.09	-.19*	.20**

Notes. N = 164, for gender responses = 163. Gender is coded 0 = female and 1 = male. BGD level is coded as 0 = low, 1 = high. Ethical leadership behaviour condition is coded 0 = high, 1 = low. BGD – Business goal difficulty. EL – Ethical leadership. BGD/EL levels refer to the experimental condition.

* $p < .05$, ** $p < .01$

The participants recorded higher goal difficulty in the high BGD condition (Mean = 3.30, SD = 1.00) compared to the low difficulty condition (M = 2.02, SD = 1.12), $t(162) = 7.71, p < .001$, revealing that a manipulation of the level of BGD was effective. Manipulation of ethical leadership behaviour (low vs. high) was also effective; the high ethical leadership behaviour condition had a

mean $M = 5.33$, $SD = 1.00$ compared to low ethical leadership behaviour condition $M = 2.43$, $SD = 1.31$, $t(162) = 15.89$. $p < .001$.

To test hypothesis H.A.1, we conducted factorial ANCOVA with focalism as the dependent variable, and the level of BGD and ethical leadership (low vs. high) as fixed factors. Gender was taken as a covariate. Condition means are given in Table 5.2 (also represented in Figure 5.1). The factorial ANCOVA results are summarised in Table 5.3.

Table 5.2 Condition Means for Focalism in Study A.1.

Condition	BGD		
		Low	High
High ethical leadership	N	41	40
	M	6.1	6.52
	SD	2	1.38
Low ethical leadership	N	41	41
	M	5.73	6.41
	SD	1.82	2.02

Note. $N = 163$ due to missing data, BGD – Business goal difficulty.

Table 5.3 Factorial ANCOVA with Focalism as DV in Study A.1.

Condition	F	p	η_p^2
Corrected model	2.81	.03	.07
Intercept	816.5	.01	.84
Gender	6.43	.01	.04
BGD level	4.89	.03	.03
Ethical leadership	.33	.57	0
BGD * Ethical lead.	.22	.64	0

Note. $N = 163$ due to missing data, BGD – Business goal difficulty.

Results indicated a significant main effect of BGD on focalism, $F(1, 158) = 4.89$, $p < .05$, $\eta_p^2 = .03$, supporting H.A.1; BGD is positively related to focalism. However, both the main effect of

EL on focalism and the interaction of BGD with EL on focalism were not significant. Hence, H.A.4 was not supported; ethical leadership does not weaken the positive relationship between BGD and focalism.

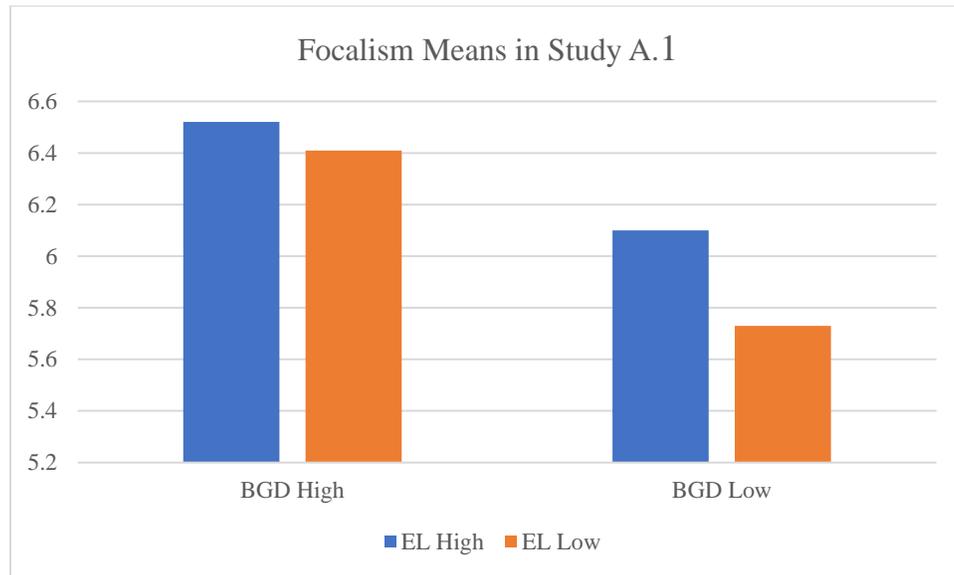


Figure 5.1. A plot of focalism means in Study A.1.

Note. BGD – Business goal difficulty, EL – Ethical leadership

5.2 STUDY A.2

Descriptive statistics, correlations and measure reliabilities are presented in Table 5.4. As expected, BGD (low vs. high) significantly correlates to focalism ($r = .29$, $p < .01$) and focalism to intentions for ESR ($r = -.50$, $p < .001$). Age has a significant negative correlation with focalism ($r = .27$, $p < .01$) and RMA with ESR ($r = .28$, $p < .01$).

Table 5.4 Descriptive Statistics and Correlations in Study A.2.

Predictors	Mean	SD	1	2	3	4	5	6	7
1 Intentions for ESR	5.83	3.14							
2 BGD level	.50	.50	-.37**						
3 Focalism	6.08	2.39	-.50***	.29**					
4 Age	39.87	12.65	.00	-.07	-.27**				
5 Gender	.83	.38	-.07	.15	.10	-.04			
6 Experience	15.90	11.76	-.06	-.07	-.24**	.95**	-.04		
7 Neuroticism	2.42	1.10	.01	.08	.04	.05	-.19*	.05	
8 RMA	5.10	1.23	.28**	-.14	-.13	-.02	-.18*	-.02	-.03

Notes. N = 120. Gender is coded 0 = female and 1 = male. BGD level is coded as 0 = low, 1 = high, ESR – Employee social responsibility, BGD – Business goal difficulty, RMA – Reflective moral attentiveness.. BGD level refers to the experimental condition.

* p < .05, ** p < .01, *** p < .001

The participants recorded higher goal difficulty in the high-level condition (Mean = 3.38, SD = 1.03) compared to the low-level condition (M = 2.02, SD = .96), $t(238) = 10.62$, $p < .001$, revealing that the manipulation of BGD was effective.

To test the mediation effect, we adopted MacKinnon's (2012) method in establishing: a) relationship between BGD and ESR; b) relationship between BGD and focalism; c) relationship between focalism and ESR, while controlling BGD; and, d) significant coefficient of the indirect effect. We used PROCESS (Hayes, 2018) for the analyses. A total of 5,000 bootstrap samples for bias-corrected percentile confidence intervals were used. Since the scales had different lengths, we first standardised the data as z-scores in SPSS to compare coefficients. We used age, gender, experience, and neuroticism as covariates in all calculations and presented the results separately with and without covariates.

The analysis shows (Table 5.5) that all four conditions of the mediation (MacKinnon, 2012) are complied with. BGD is significantly related to ESR (Model 1), $\beta = -.38$, $p < .001$; BGD is significantly related to focalism (Model 2), $\beta = .26$, $p < .01$; additionally, after controlling for BGD,

focalism is significantly related to ESR (Model 3), $\beta = -.45$, $p < .001$. Bootstrapping showed that, in the fourth step, the indirect effect of BGD on ESR through focalism is significant $ab = -.12$, Boot SE = .04, CI = [-.038, -.214]. The mediation effect accounted for 31.6% of the total effect. Therefore, H.A.2 and H.A.3 are supported; BGD is negatively related to intention for ESR, and focalism mediates the relationship between BGD and intentions for ESR.

Next, we tested Hypothesis H.A.5 and H.A.6, which specifies that RMA moderates the indirect relation between BGD and intention for ESR. To conduct moderated mediation analysis, we used Model 58 of PROCESS macro (Hayes, 2018), which examined moderation on both BGD-focalism and focalism-ESR links. We used age, gender, experience, and neuroticism as covariates and all variables were standardised. Before applying Model 58, we investigated whether RMA moderated the direct relation c' between BGD and ESR in addition to the links represented by a and b (Figure 4.1) Since the interaction of BGD and RMA on ESR was found insignificant ($\beta = -.01$, ns), we adopted the more parsimonious Model 58 (Mackenzie et al., 2019).

As shown in Table 5.6, there is a main effect of BGD on focalism (Model 5), $\beta = .25$, $p < .01$, and this effect was not moderated by RMA, $\beta = 0$, ns. The effect of focalism on ESR was also found significant (Model 6), $\beta = -.45$, $p < 0.001$. The interactive effect of RMA and focalism on ESR was moderately significant, $\beta = .14$, $p < .10$. For descriptive purposes, we plotted ESR against BGD at different levels of RMA (one standard deviation below and above the mean). The results are plotted in Figure 5.2. The coefficients of simple slopes of both low RMA ($\beta_{\text{simple}} = .58$, $p < .001$) and high RMA ($\beta_{\text{simple}} = .31$, $p < .01$) effects on focalism-intention for ESR relationship were significant. Given no effect of RMA on the BGD-focalism link and moderate interaction on the focalism-ESR link, Hypothesis H.A.5 was not supported and H.A.6 was partially supported. RMA

Table 5.5 Testing the Mediation Effect in Study A.2.

Predictors	Model 1 (Intentions for ESR)				Model 2 (Focalism)				Model 3 (Intentions for ESR)			
	β	t	LLCI	ULCI	β	t	LLCI	ULCI	β	t	LLCI	ULCI
BGD level	-.38	-4.35***	-.549	-.206	.26	2.96**	.086	.435	-.26	-3.24**	-.418	-.101
Focalism									-.45	-5.52***	-.617	-.291
Age	.61	2.19*	.057	1.155	-.49	-1.74†	-1.047	.067	.38	1.53	-.112	.879
Gender	-.01	-.06	-.179	.169	.05	.61	-.122	.231	.02	.08	-.136	.175
Experience	-.67	-.06	-.179	.169	.25	.89	-.307	.809	-.55	-2.24*	-1.046	-.063
Neuroticism	.04	.51	-.129	.217	.03	.41	-.139	.211	.06	.78	-.094	.215
R^2	.18				.16				.35			
F	4.99***				4.19**				10.31***			

Note. $N = 120$. Each column represents a regression model where the outcome variable is at the top of the column. Gender is coded 0 = female and 1 = male. BGD level is coded as 0 = low, 1 = high, BGD – Business goal difficulty, ESR – Employee social responsibility, LLCI/ULCI – Lower level/ upper-level 95% confidence intervals. Coefficients are standardized. BGD level refers to the experimental condition.

† $p < .1$, * $p < .05$, ** $p < .01$, *** $p < .001$

does not weaken the relationship between BGD and focalism, but it moderately weakens the relationship between focalism and intention for ESR.

5.2.1 Results of Manipulation-of-Mediator Analysis

Participants who underwent diary manipulation noted down their feelings, following visualisation of their daily activities. The visualisation was meant to defocus from the focal event (of presenting the success/failure story at the conference). Some of the comments included, “I am at peace when I see our tiny tots playing”, “I go for a nature walk to relax”.

Table 5.6 Testing the Moderated Mediation Model in Study A.2.

Predictors	Model 5				Model 6			
	(Focalism)				(Intentions for ESR)			
	β	t	LLCI	ULCI	β	t	LLCI	ULCI
BGD level	.25	2.82**	.074	.426	-.25	-3.16**	-.4	-.092
Focalism					-.45	-5.59***	-.61	-.291
Age	-.49	-1.73†	-1.058	.071	.36	1.47	-.125	.839
Gender	.04	.61	-.142	.218	.07	0.85	-.087	.219
Experience	.25	.89	-.311	.815	-.51	-2.13*	-.992	-.035
Neuroticism	.03	.34	-.147	.208	.06	0.84	-.086	.212
RMA	-.09	-1.05	-.273	.083	.19	2.49*	.039	.345
BGD x RMA	.001	-.02	-.182	.177	.36	1.47	-.125	.839
Focalism x RMA					.14	1.71†	-.022	.297
R^2	.16				.41			
F	3.13**				8.39***			

Note. N = 120. Each column represents a regression model where the outcome variable is at the top of the column. Gender is coded 0 = female and 1 = male. PBGD level is coded as 0 = low, 1 = high, BGD – Business goal difficulty, ESR – Employee social responsibility, RMA – Reflective moral attentiveness, LLCI/ULCI – Lower level/ upper-level 95% confidence intervals. Coefficients are standardized. BGD level refers to the experimental condition.

† $p < .1$, * $p < .05$, ** $p < .01$, *** $p < .001$

By experimentally manipulating forecasted thoughts and measuring ESR in the manipulation-of-mediator design, we ensured temporal precedence of focalism over ESR and ruled out confounders. The convergence of results in both measurement-of-mediation and manipulation-of-mediator provides strong evidence that focalism is a mediating mechanism between BGD and intentions for ESR.

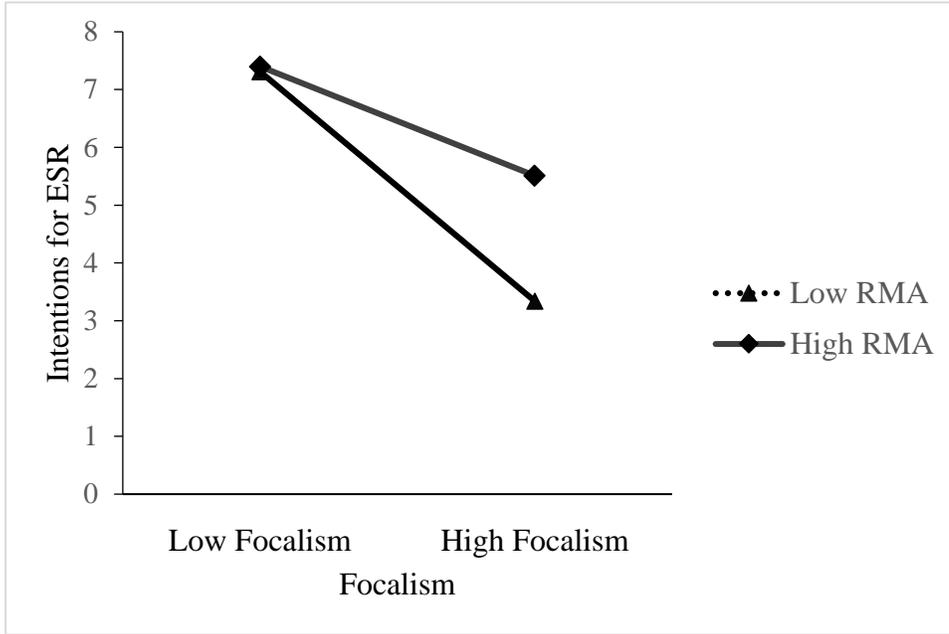


Figure 5.2. Simple Slope for Description Purpose for the Moderating Effect of RMA on the Relationship Between Focalism and Intentions for ESR.

Table 5.7 Means for Intentions for ESR in Manipulation-of-Mediator (Focalism) in Study A.2.

BGD	Control	Experimental
High	4.68 _a	6.01 _b
Low	6.98 _c	7.1 _c

Note. N = 240. Cell means with different subscripts are different from each other at .05 level. BGD – Business goal difficulty

5.3 DISCUSSION

Studies A.1 and A.2 confirm our hypothesis that BGD leads to focalism, measured as the frequency of predicted thoughts. We had theorised that goal-induced focalism, due to its inherent bias, causes bounded ethicality giving insufficient cognitive moral evaluations. This postulation is supported in Study A.2, which demonstrates that focalism mediates the relationship between BGD and

intention for ESR. The additional manipulation-of-mediator analysis indicated that intention for ESR can be improved by decreasing focalism through accentuating daily events with diary entry manipulations. In other words, by expanding the thoughts of individuals beyond the thoughts that focused on difficult business goals, focalism can be attenuated. The robustness of the mediation model, confirmed through the two analyses, is of significant scientific bearing since it illustrates an explanatory mechanism on why goal-setting has dark sides.

Our hypothesis that ethical leadership behaviour of the supervisor can moderate the relationship between BGD and focalism was not supported. One possibility for the continued focalism in the presence of ethical leadership behaviour is that the increased personal identification and exchange relationship with the ethical leader may exert psychological pressure on executives to pursue difficult assigned goals. Studies have shown that personal identification and social exchange with ethical leaders can even evoke pro-organisational unethical behaviour (Miao et al., 2013; Umphress et al., 2010). Also, we did not find support for the hypothesis whereby followers' RMA may influence the aforesaid relationship. We had predicted that ethical leadership and RMA can influence an individual's cognitive moral structure by imbuing moral thoughts and occupying attentional space. The fact that the moderation of the BGD-focalism relationship did not occur, is an unexpected and intriguing outcome of the study. The failure of EL and RMA to moderate the BGD-focalism link may also be because focalism is a powerful bias, not easily manipulated. The persistence of focalism is supported by other research which has found that, despite the repeated experience of focalism (such as thinking about the menstrual pain), individuals are unable to overcome it (McFarland et al., 1989; Wirtz et al., 2003)

Our postulation that RMA influences the relationship between focalism and ESR found partial support. Despite the limited support, the moderation of RMA on focalism-intention for ESR link

(but not on BGD-focalism link) is interesting. The results indicate that goal difficulty induces focalism, which leads people to be overly focused on goal attainment related future event, regardless of people's characteristics or tendencies to reflect on morality. Nonetheless, RMA –by facilitating attention on those aspects that focalism leads them to neglect – exerts a compensatory mechanism that aids ESR. In other words, Study A.2 gives us an indication that individuals with high RMA may use their dispositional ability to compensate for focalism and avoid socially irresponsible actions, despite goal-setting compulsions.

SECTION B: SCALE DEVELOPMENT STUDIES

CHAPTER 6

METHOD (B)

6.1 OVERVIEW OF STUDIES

Table 6.1 gives scale design and validation processes. In Study B.1, item generation, reduction, and refinement were carried out, in which the initially generated pool of 32 items was reduced to 23 after the content validity. In Study B.2, exploratory factor analysis (EFA) was carried out which further reduced the items to 16 under four factors. Study B.3 uses a separate sample to carry out confirmatory factor analysis (CFA) culminating in the final list of items of 15 under four factors. In Study B.4, we carry out convergent and discriminant validity tests and an invariance test (between Indian and German samples). Finally, in Study B.5, the criterion validity test of the ESR scale is carried out in a two-wave study with the paternalistic leadership dimensions (benevolence, morality, and authoritarianism) as IVs and ESR as DV.

6.2 STUDY B.1

The study objectives are ESR item generation, reduction, and refinement.

6.2.1 Participants and Procedure

We used mainly deductive approach to item generation. In the deductive approach, also called the “logical partitioning” or “classification from above” (Hinkin, 1995, p.969), items are generated by the researcher using the construct definition and the classification schema as guides.

Table 6.1 ESR Scale Design Process.

Phase	Particulars	Findings
Item generation, reduction, and refinement	Item generation through theory and from related scales by modification.	32 items generated.
	<p><i>Study 1: Content and face validity</i></p> <p>Items segregated with the help of experts into four dimensions of concern orient., norms adherence orient., perseverance, and sociocentric orient. (N = 9).</p> <p>Semantic validation was further carried out by end-use managers (N = 11)</p>	The initial pool is reduced and refined to 23 items, including four reverse-worded items.
Factor analysis	<i>Study 2: Exploratory factor analysis</i>	
	<p>Employees from three organisations participated in the study (N = 315).</p> <p><i>Study 3: Confirmatory factor analysis</i></p> <p>Employees from three other organisations participated in the study (N = 303)</p>	<p>Initial analysis showed reverse-worded items forming an artifactual dimension, hence these were dropped. Remaining items formed four factors as hypothesized, three items were further dropped due to poor communalities and/or loading.</p> <p>CFA confirmed superordinate multidimensional nature of ESR construct. One item was dropped at this stage to improve reliability. Final ESR scale contained 15 items for four dimensions with good reliability and validity.</p>
Validity analyses, invariance analysis	<i>Study 4: Convergent, discriminant validity studies, cross-country invariance.</i>	.

4 sub samples formed from earlier studies for validity tests. Additionally, a new sample taken (N = 241) that consisted of employee respondents from India and Germany.

Convergent and discriminant analyses were carried out using correlation analysis with other measured variables (organisational citizenship behaviour – interpersonal, nurturing, exhaustion, moral identity internalization, social anxiety, worktime flexibility, and amotivation).

ESR scale showed convergent and discriminant validity

Common method variance (CMV) analysis was done using the Harman single factor test and marker test (marker-brand purchase preference)

Harman's test and marker test failed to demonstrate significant CMV.

Social desirability bias was measured.

No social desirability bias found on ESR.

Cross-country invariance (India-Germany) analysed.

ESR scale showed configural and metric second-order invariance

Study 5: Criterion validity analysis

Data collected (N =235) in 2 waves with temporal distance of 3 weeks - with paternalistic leadership dimensions (benevolence, morality, and authoritarianism) as IVs and ESR as DV. SDB was controlled.

ESR scale demonstrated criterion validity

To assist item generation, items from existing scales on CSR (El Akremi et al., 2018; Turker, 2009), social responsibility (Singhapakdi et al., 1996), and moral identity (Aquino and Reed, 2002) were suitably modified and adapted to reflect ESR. Five industry managers also assisted in item generation. The items generated represented both voluntary behaviours (e.g., “I often find time to help our clients when they face difficulties”) and in-role behaviours (e.g., “I work hard towards inclusive benefits, even when I face stiff opposition”). The items generated were then subjected to a content validity test. A group of nine professors and senior research students from the organisational behaviour stream were requested to sort the items into any of the four dimensions (MacKenzie et al., 1991). These experts also critically verified the items for appropriateness and ambiguity in wording. Seven items that showed less than 70% agreement among experts were dropped at this stage. The content validity of these items was further examined through 11 end-use managers. This step of semantic validation through possible respondent representatives and item modification improves its coherence appreciably (Hair et al., 2019). After presenting a definition of ESR and its dimensions to the managers, they were asked to examine the relevance of each item on a three-point Likert scale (1 = very relevant, 3 = not relevant). Items that received less than 70% agreement on very relevant/relevant were removed.

6.2.2 Brief Findings

23 items, including four reverse worded items, remained after the two iterations of the content validity tests.

6.3 STUDY B.2

The objective of Study B.2 was to understand the factorial structure using EFA.

6.3.1 Participants and Procedure

700 questionnaires were distributed to employees from three organisations in manufacturing/service sectors in India through a market research agency either in paper-pencil format or in electronic mode, after getting administrative approvals. Out of total responses received, 13 cases had missing data more than 10% of responses (Hair et al., 2014), and were dropped. Three respondents were unengaged as seen by the similarity in responses, hence this data was also removed. 315 useable responses remained. Missing data in the useable responses were imputed with the median for the Likert scale data and mean for the continuous variables. The average age of respondents was 40.7 years (SD = 11.1), and 25.7% of respondents were women. 73% of respondents had experience of more than 5 years, 33.3% held non-managerial, 29.8% managerial, and while marked their job level as 'other'. 7.9% of respondents worked in Administration, 5.7% in Finance, 8.2% in Sales, 34.2% in Operations, 9.5% in Information technology, and 34.0% in other departments. One respondent did not report demographics.

Principal component analysis and Promax rotation were used with SPSS 27 software. We used oblique rotation because the dimensions were related (Costello and Osborne, 2005). The criteria for item selection was chosen as loading more than .5, communalities greater than .4, and cross-loading less than .32 (Costello and Osborne, 2005).

6.3.2 Measures

The 23 item ESR scale was administered to the participants on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree).

6.3.3 Brief Findings

After EFA, 16 items remained which had five items from concern, five from norms, three from sociocentric, and three from perseverance.

6.4 STUDY B.3

The objective of Study B.3 is to confirm the unidimensionality of the factor structure through CFA.

6.4.1 Participants and Procedure

We collected 321 responses from employees of three organisations in the manufacturing/ service sector in India (different from EFA studies) through a web-based programme or paper-pencil format with the help of a market research agency after receiving administrative approvals. Out of responses received, 303 were useable, nine were removed due to missing values more than 10% (Hair et al., 2014) and 9 were removed for being unengaged respondents. Missing values were imputed with the median for the Likert scale data and with the mean for the continuous scale. The average age of respondents was 32.1 years ($SD = 7.63$) and 40.3% of respondents were women. 62.0% of respondents had experience of more than 5 years, 26.2% held non-managerial, 22.7% managerial, and 43.5% professional or other positions. 3.0% of respondents worked in Administration, 26.7% in Finance, 4.3% in Sales and Marketing, 14.2% in Operations, 4.3% in Information technology, and 42.2% in other areas. 9 respondents did not report the age, gender, and experience; 16 respondents did not report department and 23 the job level.

The compiled data were analysed for CFA using AMOS 27 software as a first-order four-factor model and a second-order model. We examined whether the hypothesized four-factor model explained the covariation among the 16 items and whether each item loaded significantly to the respective factors. To investigate the distinctiveness of the four dimensions of ESR, we compared

the baseline model to several alternative nested models (El Akremi et al., 2018; Kinicki et al., 2013). We formed six first-order three-factor models by merging either two of the four dimensions (e.g., merging concern and norms as one factor, other factors being perseverance and sociocentric). We also formed three first-order two-factor models by making pairs of dimensions alternatively (e.g., merging concern and norms as one factor, perseverance and sociocentric as the other). Finally, a single factor model was formed by merging all factors. The results are then examined to infer whether the four-factor model has a better fit than alternative nested models and whether the second-order model has a poorer fit than the first-order four-factor model. Significant chi-square difference between baseline model and alternative models or a CFI difference more than .01 between them indicates that there is a deterioration of model fit (Cheung and Rensvold, 2002; Rudnev et al., 2018). The second-order model is to be preferred over the first-order model in case there is no significant change in model fit due to reasons of parsimony and accuracy (Bollen, 1989; Johnson et al., 2011).

6.4.2 Measures

The participants indicated their agreement to the 16 items of ESR on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree).

6.4.3 Brief Findings

After CFA, one item from concern orientation was dropped, with the final scale consisting of 15 items.

6.5 STUDY B.4

The objective of Study B.4 was to examine the convergent and discriminant validity of the ESR construct. We also undertake a cross-country invariance analysis (between Indian and German samples) in Study B.4.

From the data collected on additional variables (spread-out to avoid respondent fatigue) during EFA/CFA studies, we formed three subsamples A, B, and C. Sample A contained additional variables OCBI, nurturance, brand purchase preference, and SDB. Sample B contained exhaustion, and Sample C moral identity as well as social anxiety. We collected additional data from Indian and German employees in the form of Sample D to test the cross-country invariance as well as to investigate the correlation of ESR with amotivation and worktime flexibility.

6.5.1 Participants and Procedure

The Indian data (N = 121) for Study 4 was collected through MBA students of a large University in India who were asked to contact employees from various organisations known to them. A reward of Rs150/- was given for each set of data collected. The German data (N = 120) was collected with the help of psychology students from a large university in Germany, as part of their coursework. The English version of the survey was first translated to German through an expert which was then back-translated to English by a second expert and the differences resolved through a third agency (Dorer, 2012). The German version of ESR scale is given in Appendix F. No data with missing values more than 10% of total required responses (Hair et al., 2014) were found. There were no unengaged participants. Missing values (<10%) were imputed with the median for the Likert scale data and the mean for the continuous scales. Of the Indian sample, the average age was 35.1 years (SD = 10.5), 18.2% were females, and 57% had experience above 5 years. The demographic details

for the German sample were age = 32.7 years (SD = 10.4), females = 75.8%, 56.4% had work experience above 5 years Managerial/ non-managerial data was not collected for the German sample. The demographic details of samples A to D are given in Table 6.2.

For all validity studies, we made three parcels for each construct (Matsunaga, 2008), except for ESR, from the respective items of the construct. The parcelling of items is especially useful when the sample size is small or when there are considerable correlated error variances (Matsunaga, 2008). Besides, parcel-based data tend to be nearer to the normal distribution and gives better psychometrics (reduces random error) and improves modelling efficiency (Little et al., 2013). After creating parcels, for which we used the random allotment method (Matsunaga, 2008), correlation analysis of the second-order ESR construct as well as convergent and discriminant validity tests were carried out using AMOS ver.27.

We first tested for common method variance (CMV) with Harman's single factor test. This is done by constraining the number of factors to one in EFA with all indicators of variables from Sample A. If the unrotated solution accounts for more than 50% variance, it is indicative of CMV (Harman, 1967). We tested CMV for sample A as it has the maximum number of variables. We then confirmed the results using the more advanced marker variable test, following the procedure recommended by Williams et al. (2010).

Table 6.2 Sample Characteristics for Study B.4

		Sample A	Sample B	Sample C	Sample D
Measured variables		ESR, OCBI, Nurturance, Brand purchase preference, SDB	ESR, Exhaustion	ESR, Moral identity internalization, social anxiety	ESR, Amotivation, Worktime flexibility
N		245	270	134	241
Average age (SD)	Years	38.2 (10.0)	39.4(10.3)	37.6 (11.2)	33.8 (10.5)
Gender - M	%	74.7	74.4	61.9	43.5
Gender - F	%	24.9	25.2	29.1	54.3
Experience > 5 Yrs.	%	66.9	70.0	60.4	56.4
Job level	%	Non-Mgr. 41.6, Mgr. 22.4, Other 35.5	Non-Mgr. 37.8, Mgr. 29.6, Other 32.2	Non-Mgr. 7.5, Mgr. 44.8, Other 32.8	NA
Job area	%	Admn. 8.6, Fin. 6.5, Sales 2.9, Ops. 37.1, IT 9.4, Other 35.1	Admn. 7.8, Fin. 5.9, Sales 2.6, Ops. 33.7, IT 8.5, Other 41.1	Admn. 4.5, Fin. 4.5, Sales 1.0, Ops. 28.3, IT 1.0, Other 47.0	NA

Note. Percentages do not add up to 100% because of non-reports.. NA - Not available, Non.Mgr. - Non-Managerial, Mgr. - Managerial, Admn. - Administration, Fin. -Finance, Ops. -Operations, IT - Information Technology. ESR - Employee social responsibility, OCBI - Organizational citizenship behaviour -interpersonal, SDB - Social desirability bias.

We used brand purchase preference (Fischer et al., 2010) as the marker variable since we hypothesized that this construct would not be theoretically related to the other constructs under study. We compared the chi-square difference between the baseline marker CFA model and the constrained marker model that connected the latent marker to observed variables of the substantive constructs. A significant chi-square difference between the two models would indicate CMV (Williams et al., 2010).

The cross-country invariance tests were conducted according to the procedure suggested by Rudnev et al. (2018) for second-order models. For configural invariance, one each among observed variables and first-order latent factors was constrained. For first-order and second-order metric invariance, the observed variable loadings and latent factor loadings were progressively

constrained. Scalar invariance for first-order and second-order was calculated by increasingly constraining intercepts of the observed variables and first-order latent factors.

6.5.2 Measures

ESR

The 15-item scale was used with the respondents noting their agreements on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree). Cronbach's alpha of the ESR scale for Samples A, B, C, and D were .79, .83, .93, and .85 respectively.

OCBI

We used Williams and Anderson's (1991) scale to measure OCBI. The seven-item, five-point scale included items such as "help others who have been absent". Cronbach's alpha for the scale was .74.

Exhaustion

Exhaustion was measured with an eight-item five-point subscale from the Burnout Assessment Tool (BAT) of De Beer et al. (2020). Sample items include "at work, I am mentally exhausted" and "at work, I am physically exhausted" which signify both physical and psychological exhaustion. The respondents noted their agreement between 1 (never) to 5 (always). Cronbach's alpha for the scale was .80.

Nurturance

The respondents answered eight questions of the nurturance subscale of Ahmed and Jackson's (1979) acceptance of welfare measure. The scale consists of eight items (four items reverse-worded) such as "people in need deserve our sympathy and support to which respondents marked

their agreement on a five-point scale (1 = strongly disagree, 5 = strongly agree). Cronbach's alpha was .75.

SDB

We measured SDB using Reynolds's (1982) short version of the SDB scale of Crowne and Marlowe (1960). The responses are marked true or false (sample item "it is sometimes hard for me to go on with our work if I am not encouraged"), and the bias was calculated by adding 1 to each "false" response. Cronbach's alpha for the SDB scale was .55.

Brand purchase preference

The scale by Fischer et al. (2010) was used to measure brand purchase preference. The four-item 7-point scale contained items such as "I purchase mainly branded products because that reduces the risk of aggravation later". Cronbach's alpha was .90. The brand purchase preference scale was also used in the marker test.

Moral identity internalization

We measured moral identity internalization using the subscale of moral identity (Aquino and Reed, 2002). A sample item is "it would make me feel good to be a person who has these characteristics". The responses to the five items are recorded on a five-point scale (1 = strongly disagree, 5 = strongly agree). Cronbach's alpha of the scale was .66.

Social anxiety

To measure social anxiety, we used the social anxiety subscale of the public and private self-consciousness scale of Fenigstein et al. (1975). Respondents marked their agreement to six items

on a five-point scale. A sample item is “it takes me time to get over our shyness in new situations”. Cronbach’s alpha was .78.

Amotivation

We used the three items that represented amotivation from the multidimensional work motivation scale Gagné et al. (2015). A sample item is “I do little because I don’t think this work is worth putting efforts into”. A seven-point Likert scale (1 = strongly disagree, 7 = strongly agree) was applied. Cronbach’s alpha was .74.

Worktime flexibility

Worktime flexibility was measured using the scale developed by (Clark, 2002) which contained four items. A sample item is “I am able to arrive and depart from work when I want”. Participants responded on a 5-point scale (1 = strongly disagree, 5 = strongly agree). Cronbach’s alpha was .7.

6.5.3 Brief Findings

The second-order ESR scale showed convergent and discriminant validity. Its correlation with SDB was not significant. Harman’s test and the marker test did not reveal any significant CMV. The ESR scale also demonstrated second-order metric invariance.

6.6 STUDY B.5

The objective of Study B.5 was to test the criterion validity of the ESR construct. Though traditionally, for criterion validity test, the developed scale is used to measure the predictor variable to investigate its hypothesized relationship with the outcome variable, researchers have also used the scale to measure the outcome variable (Thomas and Lucas, 2019). In this study, the dimensions of paternalistic leadership were used as predictor variables and ESR was considered as the outcome

variable. Because India is a high power-distance country (Kim and Tung, 2013; Mathew and Taylor, 2019), testing of PL's relationship with ESR is especially relevant.

6.6.1 Participants and Procedure

303 number of participants who had given valid responses to Study B.3 (CFA studies) were approached to participate in Study B.5. A market research agency coordinated the data collection. ESR, SDB, and demographics data had already been collected in the first wave. In the second wave, which occurred after 3 weeks, responses to the paternalistic leadership questionnaire were collected using a web-based programme. Unique coding allotted to each participant enabled the synthesis of data from the 2 waves. The temporal distance in data collection between the predictor variable and outcome variable reduces common method bias (Podsakoff et al., 2011). Out of 240 responses received, 5 were not useable due to partial data. The average age of respondents was 31.2 years ($SD = 5.9$) and 39.1% of respondents were women. 66.8% had an experience of more than 5 years. 31.4% held non-managerial, 19.7% managerial, and 45.9% professional or other positions. 2.6% of respondents worked in Administration, 32.8% in Finance, 5.5% in Sales and Marketing, 17.9% in Operations, 5.1% in Information technology, and 36.1% in other areas. 7 respondents had not reported the job level.

As in the case of validity studies, we made three parcels for each subdimension of PL (but not ESR) using random allotment to reduce model complexity (Matsunaga, 2008). AMOS 27 software was used to test the measurement model. The structural model was then investigated using AMOS with the dimensions of PL as IV and the second-order ESR as DV. SDB was used as a control variable.

6.6.2 Measures

ESR

The 15-item scale was used with the respondents noting their agreements on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree). Cronbach's alpha of the ESR scale was .86.

PL

Paternalistic leadership was measured using the 26-item measure of Chen et al. (2014) using a five-point Likert scale (1 = strongly disagree, 5 = strongly agree). Sample items are - for morality "Our boss doesn't take the credit for our achievements and contributions for himself/herself", for benevolence "Our boss is like a family member to me", for authoritarianism "Our boss asks me to obey his/her instructions completely". Cronbach's alphas for these dimensions were benevolence .89, authoritarianism .70, and morality .83.

SDB

SDB was measured using Reynolds's (1982) short version of the SDB scale of Crowne and Marlowe (1960). Cronbach's alpha for the SDB scale was .60.

6.6.3 Brief Findings

All the three dimensions of PL were significantly related to ESR (for benevolence $\beta = .31$, $p < .001$, for morality $\beta = .23$, $p < .05$, for authoritarianism $\beta = .20$, $p < .05$) confirming hypotheses, thus the ESR scale thus demonstrated criterion validity.

CHAPTER 7

RESULTS (B)

7.1 STUDY B.1

In Study B.1, we investigated the content validity of ESR items.

32 items were initially listed after referring to existing scales and carrying out suitable modifications. The assortment of items into different dimensions, based on their definitions, as given by the nine experts (professors and research students) are given in Table A.1 Appendix G. Five items were dropped at this stage, which received less than 70% agreement. Based on the suggestion of experts, item wordings in some items were changed. For instance, in the item “I am completely truthful about the information I give to others, without using loopholes in the regulations to hide inconvenient facts”, the word ‘our client’ was changed to ‘others’, as ‘client’ may not apply to some sectors. The sentence was also found too lengthy, therefore, “to hide inconvenient fact” was removed.

The 11 practising managers evaluated the relevance of the items on a three-point Likert scale (1 = not relevant, 3 = relevant), which are tabulated in Table A.2 in Appendix H. Five items were reported ‘not relevant’ by more than 30% of practitioners and were dropped. A new item “I express our opposition when our superior asks me to do an action which could compromise the public interest” was added under the ‘norms’ dimension as suggested by one expert.

The final list after the content validity study consisted of 23 items: 5 from concern, 8 from norms (one reverse worded), 5 from perseverance (one reverse-worded), and 5 from sociocentric orientation (two reverse worded).

7. 2 STUDY B.2

Study B.2 relates to the EFA.

In the initial EFA, it was found that the four reverse-worded items formed a separate factor due to the artefactual effect. The artefactual effect occurs when people with a moderate opinion give conflicting responses to reverse-worded items (Spector et al., 1997). For instance, an individual who answered ‘no’ to the question ‘do you feel enthusiastic?’ may also respond with a ‘no’ to the reverse-worded question ‘do you feel distressed?’. Artefactual factors can also arise when respondents do not understand the reverse-worded items correctly (Spector et al., 1997). Hence, we dropped the four reverse-worded items and conducted EFA again. EFA confirmed our theoretical derivation of the four dimensions of the ESR construct. Table 7.1 provides information on factor loadings and communalities. We removed 3 items from the list of 19 items. The item “I express our opposition when our superior asks me to do an action which could compromise the public interest” was conceptualized as a norms adherence orientation item but covaried with perseverance items. The item also had low loading (.42) and poor communality (.24). Hence this item was dropped. The items “I always follow guidelines of the local authorities, though I may not agree with some of them” and “I work hard towards inclusive benefits, even when I face stiff opposition from organisational members” were also dropped because they had communalities less than .4. The norms item “I fully comply with the ethics codes of our organisation” cross-loaded on the concern orientation factor (loading on concern was .33); however, we did not drop this item, as the difference in loading was more than .2 (loading on norms was .54) (Aquino and Reed, 2002) and it also demonstrated good communality (.51). 16 items remained after EFA with each dimension consisting of a minimum of three items (Hinkin, 1995).

Table 7.1 Exploratory Factor Analysis.

Factors and items	Concern	Norms	Perseverance	Socio- centric	Commun.
Stem: While pursuing our work as an employee...					
<i>Factor: Concern orientation</i>					
I often make effort to help others when they face difficulties (C2).	.86	.04	.14	.00	.69
I am driven by a desire for finding fair solutions for the problems of people involved (C1).	.83	.03	.12	.02	.65
Even if there is no compulsion, I think of ways that improve the life of others (C3).	.69	.00	.15	.27	.56
I find time to help people, if they are facing difficulties (C5).	.69	.10	.23	.20	.57
Helping others excites me (C4).	.63	.10	.15	.04	.47
<i>Factor: Norms adherence orient.</i>					
I am completely truthful about the information I give to the stakeholders, without using loopholes in the regulations (N3).	.06	.69	.03	.05	.54
I always follow the regulations, even if they don't appear to make sense to me (N2).	.03	.68	.31	.06	.43
I ensure that ethic codes are followed, even if they are not insisted upon (N5).	.04	.62	.24	.03	.56
I always follow the guidelines of the local authorities, though I may not agree with some of them (N6). *	.22	.62	.02	.02	.35
I object when our colleagues deviate from rules (N4).	.01	.58	.22	.08	.44

I fully comply with the ethic codes of our organisation (N1).	.33	.54	.03	.09	.51
<i>Factor: Perseverance</i>					
I go to a great extent to deliver quality, though it may mean some personal hardships (P1).	.05	.13	.80	.08	.65
I will walk the extra mile against all odds if it is good for the people (P4).	.10	.03	.63	.01	.44
I work very hard on giving a fair deal to people who depend upon our products and services, even if it causes hardships to me (P5).	.20	.03	.60	.01	.51
I work hard towards inclusive benefits, even when I face stiff opposition from organisational members (P2). *	.22	.07	.60	.00	.32
I express our opposition when our superior asks me to do an action which could compromise the public interest (N8). *	.15	.14	.42	.14	.24
<i>Factor: Sociocentric orient.</i>					
I refrain from taking short-term personal advantages if I thereby contribute to the social wellbeing in the long run (L2).	.02	.04	.06	.83	.69
Even though the short-term measures would benefit me personally, I would not take them at all that if it could harm the people in the long run (L3).	.05	.03	.11	.82	.72
I find that to be transparent in our work intentions is a good long-term strategy (L1).	.15	.04	.00	.63	.47
Eigen values	4.98	1.84	1.54	1.45	
Common variance explained by each factor	26.23	9.68	8.08	7.64	
Cronbach's alpha	.81	.72	.72	.69	

Kaiser-Meyer-Olkin measure of sampling adequacy .80

Note. N = 315. Items were sorted by size. Boldface indicates on which factor the item loads. * Items deleted due to poor communalities and/or loading

Although sociocentric orientation factor showed marginally less than the recommended reliability of Cronbach’s Alpha of .7 (Hinkin, 1995), the psychometric properties of the ESR scale are found to be generally good, given the diverse nature of the sample (multiple organisations, varied job levels (non-managerial / managerial), and job types (Finance/Sales). The descriptive statistics and intercorrelation between factors are given in Table 7.2.

Table 7.2 Descriptive Statistics and Correlations between Factors in Study B.2.

	Mean	SD	1	2	3	
1.Concern	4.13	.48	(.81)			
2.Sociocentric	4.16	.62	.28***	(.72)		
3.Norms	4.12	.42	.38***	.30***	(.72)	
4,Perseverance	4.07	.52	.41***	.32***	.39***	(.69)

Note. N = 315. Alphas are shown in diagonal in parantheses

*** p < .001 (2-tailed).

7.3 STUDY B.3

Study B.3 deals with CFA related to the ESR scale development

The 16 item four-factor first-order model showed a reasonably good model fit (CMIN/DF = 1.87, TLI = .94, CFI = .95, RMSEA = .05, SRMR = .05). All regression weights except one item loaded significantly to their respective factors. The item “I find time to help people, if they are facing difficulties” had a low loading of .49 on concern orientation It also had high standardized residual covariance (2.7) with one another item that was more than the recommended value of |2.5| (Hair et al., 2014). Therefore, this particular item was removed and the model was respecified to a 15-

item four-factor model. The respecified first-order model showed that all items loaded significantly to their respective factors, the values ranging from .59 to .80. Correlations between latent factors were high, ranging from .56 to .69, indicating the influence of the second-order factor of ESR on the latent first-order factors. The model fit indices (Table 7.3) were within the recommended values by Hair et al. (2014). Descriptive statistics, intercorrelation between factors, reliabilities, and average variance extracted among first-order factors are given in Table 7.4.

Table 7.3 Model Fit for First-Order, 4-factor Model of ESR in CFA.

	Obtained value	Recomm. value
CMIN/Df	1.7	< 3
CFI	.96	>. 92
RMSEA	.05	< .07
SRMR	.04	< .08

Note . Recommended values for $N > 250$, $12 < m < 30$, $m =$ number of items (Hair et al., 2014).

We compared the first-order model with the superordinate ESR second-order model and found that there is no significant difference in model fit ($\Delta CFI < .01$, $\Delta\chi^2$ insignificant). All the second-order factor loadings were large and significant, with values ranging from .71 to .83 (Figure 7.1). The AVE for first-order factors were above .5, AVE for the second-order model was found to be good at .62, confirming the influence of the second-order ESR construct on the first-order latent factors (Fornell and Larcker, 1981).

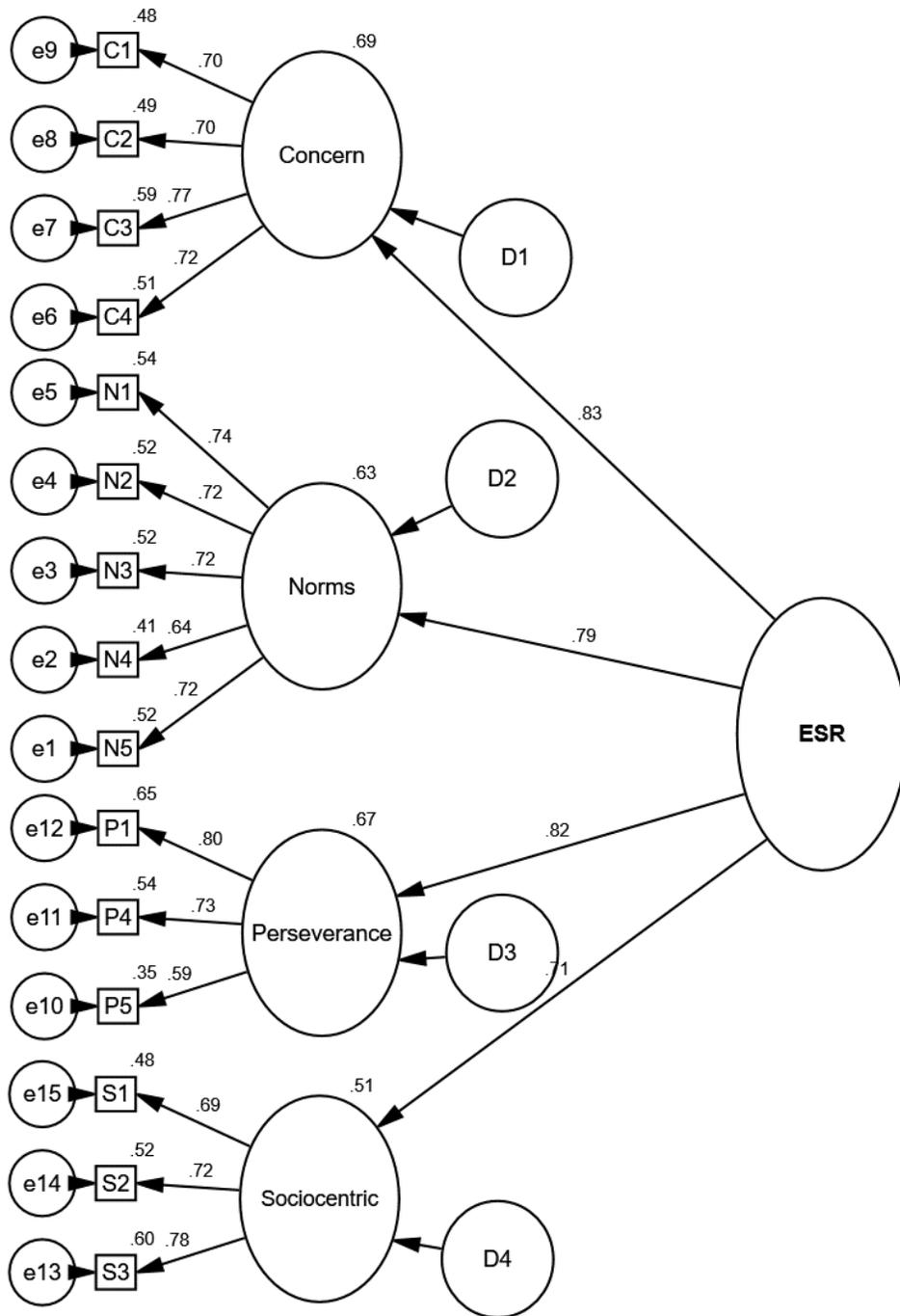


Figure 7.1 Second-order CFA for ESR in Study B.3.

Further, the values of squared multiple correlations (multivariate coefficient of determination) of the second-order construct were found to be good (El Akremi et al., 2018). The values indicated

that 69.5% of the variance in concern, 62.9% of norms, 67.1% of perseverance, and 51.0% of sociocentric orientation were explained by the superordinate ESR construct. None of the standardized residual covariances was having values above |2.5|. The composite reliability of the second-order factor is found to be .87, higher than the recommended .70 (Hair et al., 2014).

Table 7.4 Descriptive Statistics and Correlations between Factors in Study B.3.

	Mean	SD	1	2	3	CR	AVE
1.Concern	3.94	.61				.81	.52
2.Sociocentric	3.77	.72	.48***			.78	.54
3.Norms	3.80	.61	.50***	.46***		.83	.50
4.Perseverance	3.91	.65	.54***	.44***	.53***	.75	.51

Note. N = 303. AVE - Average variance extracted, CR - Composite reliability

*** p < .001 (2-tailed).

Comparison of the baseline model with alternative three-factor and two-factor models by merging individual factors showed that alternate models fitted poorly (Table 7.5) The tests of significance for chi-square difference were significant in all comparisons. The distinctiveness of ESR's dimensions is further demonstrated when we compared the baseline model with the single-factor model, merging all factors. The single-factor model showed a poor fit.

The high standardized factor loadings, absence of large standardized residual covariances, value over .5 for AVE for the second-order construct, values more than .7 for composite reliability, and good model fit indices all demonstrated that the second-order multidimensional ESR construct has high reliability and validity.

Table 7.5 Indices for Nested Sequence of Measurement Models in Study B3.

	χ^2	Df	CMIN /Df	CFI	$\Delta\chi^2$	ΔDf
Baseline four-factor first-order model	148.99	84	1.77	.96		
Hypothesized four-factor second-order	149.96	86	1.74	.96	.97	2
<i>Alternative three-factor first-order models</i>						
Merging Perseverance and Long-term	266.73	87	3.07	.90	117.74**	3
Merging Concern and Norms	308.28	87	3.54	.87	159.29**	3
Merging Norms and Perseverance	254.07	87	2.92	.90	105.08**	3
Merging Concern and Long-term view	267	87	3.07	.90	118.01**	3
Merging Norms and Long-term view	291.46	87	3.35	.88	142.47**	3
Merging Perseverance and Concern	233.72	87	2.69	.92	84.73**	3
<i>Alternative two-factor first-order models</i>						
Merging (1) Concern, Norm (2) Perseverance, Long-term view	425.76	89	4.78	.81	276.77**	5
Merging (1) Concern, perseverance (2) Norm, Long-term view	376.2	89	4.23	.84	227.21**	5
Merging (1) Concern, Long-term view (2) Norm, perseverance	371.98	89	4.18	.84	222.99**	5
<i>Alternative single-factor model</i>	484.1	91	5.32	.78	335.11**	7

Note. N = 303. $\Delta\chi^2$ and ΔDf is the difference with the baseline model.

7.4 STUDY B.4

Study B.4 pertains to the convergent and discriminant validity tests carried out as well as the invariance test between the Indian and German samples.

The additional data collected through Sample D also demonstrated a reasonable model fit of the ESR factor model to the data (CMIN/Df = 1.81, CFI = .93, TLI = .91, RMSEA = .06, PCLOSE = .18, SRMR = .05). Table 7.6 gives the results of correlation analysis. The superordinate multidimensional ESR has been found to correlate highly with similar and theoretically related constructs OCBI ($r = .75$, $p < .001$), exhaustion ($r = -.28$, $p < .01$), nurturance ($r = .57$, $p < .001$),

moral identity internalization ($r = .27, p < .001$), and amotivation ($r = -.39, p < .001$), whereas correlations with unrelated constructs social anxiety and worktime flexibility were found to be insignificant. The results show convergent and discriminant validities of the superordinate multidimensional ESR construct. The correlation of ESR with SDB was not found significant ($r = .16, ns$); SDB affected OCBI ($r = .23, p < .05$), and nurturance ($r = .47, p < .001$). The descriptive statistics and intercorrelations with ESR dimensions are shown in Table A.3 in Appendix I.

Table 7.6 Descriptive Statistics and Correlations in Study B.4

Variables	M	SD	1	2	3	4
1 ESR	4.08	.32				
2 OCBI	4.21	.47	.75***			
3 Nurturance	4.25	.54	.57***	.69***		
4 Brand preference	5.41	1.12	-.13	-.07	-.07	
5 SDB	.67	.17	.16	.23*	.47***	.02
6 Exhaustion	2.05	.63	-.28**	-		
7 Moral identity internalization	3.77	.59	.27***	-	-	-
8 Social anxiety	2.95	.73	.18	-	-	-
9 Amotivation	1.92	1.17	-.39***	-	-	-
10 Worktime flexibility	2.86	1.03	.03	-	-	-

Notes . N = 245 for variables 2 to 5 (Sample A), N = 270 for variable 6 (Sample B), N = 134 for 7 and 8 (Sample C), N = 241 for 9 and 10 (Sample D). Values in bold gives evidence of convergent and discriminant validities of superordinate ESR construct. ESR - Employee social responsibility OCBI - Organizational citizenship behaviour- Interpersonal, SDB - Social desirability bias.

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

The distinctiveness of the ESR construct against the similar concepts of OCBI, nurturance, and moral identity internalization were checked using the procedure adopted by El Akremi et al. (2018). The chi-square value between the models in which the second-order ESR construct and the converging construct (e.g., OCBI) were distinct was compared with the alternative models in

which the items of the converging construct were merged with the second-order ESR construct. The chi-square differences showed that each of the converging constructs are distinct from the second-order ESR (OCBI $\Delta\chi^2 = 20.1(1)$, $p < .001$; nurturance $\Delta\chi^2 = 30.3(1)$, $p < .001$; moral identity internalization $\Delta\chi^2 = 25.5(1)$, $p < .001$).

Harman's single factor test provided a single factor with 19.1% variance demonstrating the absence of CMV. The marker variable test (Williams et al., 2010) similarly demonstrated that there was no CMV for Sample A. The chi-square for the CFA marker baseline model was 679.9 (320), whereas the constrained model's chi-square was 679.4 (319). The delta chi-square (.5, $\Delta Df = 1$) was insignificant.

The cross-country measurement invariance tests showed that the superordinate multidimensional ESR scale is configural and metric invariant (both first-order and second-order models) (Chen et al., 2005; Rudnev et al., 2018). However, the scale was not scalar invariant for the first-order. We conducted partial invariance test by sequentially freeing intercept equality constraints which had high modification indices (Putnick and Bornstein, 2016). Four items had modification indices for intercepts between 3.5 to 8.6, and these were freed. These items were "I object when my colleagues deviate from rules (N4)", "Even if there is no compulsion, I think of ways that improve the life of others (C3)", "Helping others excites me (C4)", and "I go to a great extent to deliver quality, though it may mean some personal hardships (P1)". After freeing the equality constraints on the intercepts of these items, the ESR scale demonstrated both first-order and second-order scalar invariance. The non-invariance on these four items indicates that the ESR scale does not have the same point of zero (intercept) between for these items for the Indian and German sample. The results are shown in Table 7.7. The difficulty of achieving scalar invariance has been indicated in several cross-country studies (e.g., Davidov, 2008; Gagné et al., 2015)

Table 7.7 Results of Invariance Tests in Study B4

Model	χ^2 (Df)	CFI	Comparison Model	$\Delta\chi^2$ (Δ Df)	Δ CFI	Decision
M1. Configural	249.57 (172)	.92	-			
M2. Metric first-order	266.30 (185)	.92	M1	16.73 (13)	.01	Accept
M3. Metric second-order	267.71 (186)	.92	M2	1.41(1)	.00	Accept
M4. Scalar first-order	349.13(199)	.85	M3	81.42*** (13)	.07	Reject
M5. Scalar first-order (partial)	280.92 (195)	.92	M3	13.22 (9)	.00	Accept
M6. Scalar second-order (partial)	292.98(199)	.91	M5	12.05 *(4)	.01	Accept

Note. N = 241, group India N - 121, group Germany N – 120. Partial scalar invariance is achieved by removing equality constraints from four items, C3, C4, N4, and P1. * p < .05, *** p < .001

7.5 STUDY B.5

This study establishes the criterion validity of the scale by establishing the hypothesized relationship between the three dimensions of paternalistic leadership and the second-order ESR construct.

The SEM assumption on multivariate normality was checked using a histogram plot in SPSS. The imputed factor scores of paternalistic dimensions (benevolence, morality, and authoritarianism) as IV and the second-order ESR construct as DV were drawn using AMOS 27 ‘data imputation’ function. Using SPSS version 27, a plot of regression standardized residual was made, with the three dimensions of PL as IV and ESR as DV, which shows multivariate normality (Figure A.1 in Appendix J). The normal P-P plot of regression standardized residual also shows that the residual line closely following the normal distribution diagonal, confirming normal distribution (Figure A.2 in Appendix K). The linearity of the relationship between the dimensions of PL and ESR was checked through partial regression plots in which the regression plots of each dimension of PL against ESR, controlling for the other two dimensions of PL, were drawn (Figure A.3 in Appendix L). To check homoscedasticity and independence of error terms, ZPRED vs ZRESID plot

(regression of standardized predicted value vs standardized residual value) was drawn (Figure A.4 in Appendix M). The plot does not show any specific pattern.

To check the existence of outliers, Cook's distance was plotted against case numbers (Figure A.5 Appendix N). None of the data points reached the maximum allowed distance of 1.0 (Chatterjee et al., 2000). Further, the collinearity statistics showed that the independent variables did not demonstrate any multicollinearity as all the variance influence factors were less than 3 (Field, 2013).

We initially tested the measurement model using AMOS 27, covarying dimensions of PL, SDB and the second-order ESR (Figure A.6 in Appendix O) The measurement model provided a good fit (CMIN/Df = 1.47, CFI = .94, TLI = .93, RMSEA = .047, SRMR = .06). Descriptive statistics and intercorrelations are given in Table A.4 in Appendix P. In the structural model, SDB is used as a control, dimensions of PL as predictors and the second-order ESR as the criterion variable.

The structural model provided a good fit (CMIN/Df = 1.49, CFI = .93, TLI = .93, RMSEA = .046, SRMR = .06). The analysis of structural model (Figure 7.2) reveals that the benevolence is positively related ESR ($\beta = .31, p < .001$), morality is positively related to ESR ($\beta = .23, p < .05$), and authoritarianism is positively related to ESR ($\beta = .20, p < .05$), after controlling for SDB ($\beta = .20, p < .05$). All the first-order and second-order factor loadings were significant. Hence, hypotheses H.B.9, H.B.10, and HB.11 are supported, confirming the criterion validity of the ESR scale.

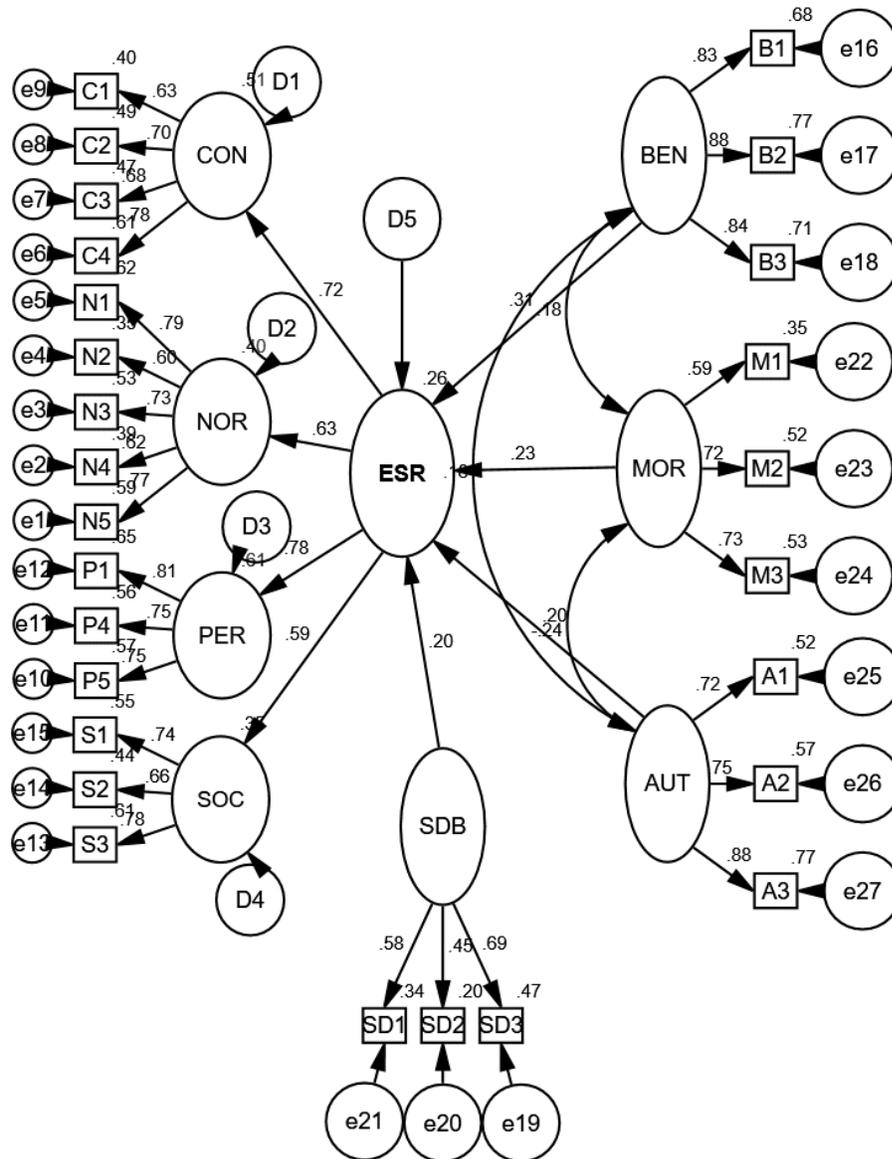


Figure 7.2 Structural model for Criterion Validity Test in Study B.5.

Note. CON -Concern Orient., NORMS – Norms Adherence Orient., SOC – Sociocentric Orient., PER -Perseverance, ESR -Employee Social Responsibility, SDB – Social Desirability Bias, AUT – Authoritarianism, BEN -Benevolence, MOR -Morality.

7.6 DISCUSSION

Based on theoretical conceptualizations, we had postulated four distinct dimensions of ESR – concern orientation, norms adherence orientation, sociocentric orientation, and perseverance. The initial pool of 32 items derived initially, including with adaptation from the scales such as of Grant and Sumanth (2009), Singhapakdi et al. (1996), and Turker (2009), were subjected to content validity tests. The content validity was carried out by subject-matter experts (academicians from OB/HR area) and practising managers. The 23 reduced and refined items, including four reverse worded items, were then subjected to EFA. We found that the reverse worded items gave rise to an artefactual factor. Hence, these items were removed. The remaining items formed four factors as hypothesized. Due to poor loadings and communalities, three items were removed. Thereafter, we conducted CFA with a separate sample, in which one item did not load well. The item was removed and the model was respecified into 15 items, four factors. The construct validity of the second-order superordinate ESR was checked with several related and unrelated constructs. The ESR scale demonstrated good reliability and convergent/discriminant validity. Additionally, cross-country invariance tests between the Indian and German samples showed the second-order ESR scale is configural, second-order metric, and partial scalar invariant. Finally, we tested the criterion validity of the second-order ESR scale by investigating the hypothesized relationship between dimensions of paternalistic leadership and ESR. All three dimensions of ESR (benevolence, morality, and authoritarianism) showed significant positive relationships with ESR.

Studies B.1 to B.5 thus indicate that the ESR scale is a reliable and valid instrument to measure the socially responsible behaviour of employees.

CHAPTER 8

SUMMARY AND CONCLUSIONS

8.1 SUMMARY OF RESEARCH FINDINGS

The principal research objectives of our research were threefold: (1) investigate whether business goal difficulty can lead to ESR violations through focalism, (2) understand the moderating roles of contextual and dispositional variables - specifically ethical leadership of the supervisor and RMA of the follower - in (1), and (3) develop and test an ESR scale, based on theory.

To understand the relationship between BGD and ESR, two experimental studies were conducted. The first experiment (Study A.1) with a student sample gave an initial finding that BGD is positively related to focalism. We also tested whether the ethical leadership of the supervisor moderated the relationship between BGD and focalism, this hypothesis was not supported. The second study (Study A.2) using employees in the field replicated the earlier study; additionally, the moderated mediation with BGD as the IV, focalism as the mediator, intention for ESR as the DV, and RMA as the moderator was tested. As hypothesized, it was found that business goal difficulty can lead to ESR violations and that focalism mediated this relationship. RMA moderately weakened the relationship between focalism and intention for ESR.

The experimental studies further demonstrated that focalism is a persistent bias and that the ethical leadership behaviour of the supervisor and the RMA of the follower could not attenuate the relationship between BGD and focalism. RMA had a moderately significant interaction with focalism on intention for ESR. At the same time, defocusing carried out in Study A.2, by calling

into attention the peripheral events of one's lives using diary entry manipulation, did reduce focalism when BGD was high.

For the refinement of the ESR construct and its scale development, a detailed literature review was first attempted. The review revealed that multiple authors had conceptualized ESR variously from organisational top-down CSR approach and individual bottom-up behavioural ethics approach. In the top-down approach, ESR was considered more as an engagement in CSR (eg., Vlachos et al., 2014), whereas the bottom-up perspective considers ESR as an individual's prescriptive and proscriptive moral behaviours that have a social focus (e.g., Stahl and De Luque, 2014). Further, many authors considered only discretionary behaviours in the realm of ESR. We argued that, in addition to such extra-role behaviours, the ESR domain has to involve even in-role behaviours that have social responsibility impacts. For instance, not considering the adverse impact of current business decisions on future generations is unethical (Tenbrunsel et al., 2007) and, therefore, be included in the ESR domain. Using Kohlbergian (1981, 1984) neo-Kohlbergian (Rest et al., 1999) approaches to moral reasoning and extrapolating them to the social responsibility domain, we gave a theoretical foundation to ESR. From CMD's viewpoint, sustenance of social order (by following norms, abstaining from socially harmful activities) and promotion of interpersonal concordance (by voluntarily helping others, showing concern for societal members) is important. Our theoretical approach, therefore, assimilates both top-down and bottom-up ESR views. Further, by appropriately selecting the items under the four derived dimensions of ESR, we included both prescriptive and proscriptive aspects of work. For instance, the item 'I often make effort to help others when they face difficulties' represents an extra-role behaviour, whereas 'even though the short-term measures would benefit me personally, I would not take them at all that if it could harm the people in the long run' represents an in-role behaviour. We postulated that ESR has four

distinct dimensions – that of concern orientation, norms adherence orientation, sociocentric orientation, and perseverance. We further differentiated ESR with similar constructs such as OCB and prosocial behaviour. We then met the objective of designing and testing an ESR scale successfully. The second-order superordinate ESR scale was designed taking inputs from existing scales and industry managers and was subjected to content validity examinations. The scale was subsequently subjected to EFA and CFA resulting in a 15-item scale, which was a good compromise to give good reliability, while at the same time avoiding respondent fatigue (too many items would have caused respondent fatigue). EFA and CFA used separate samples. Further, the convergent and discriminant validities of the second-order construct were tested and were found to be good. Another sample consisting of Indian and German employees was then taken and tested for the cross-country invariance. ESR scale displayed configural and second-order metric invariances. Lastly, to test the criterion validity of the ESR scale, we tested whether paternalistic leadership, common in Eastern civilizations including in India, is positively related to ESR. It was found that all three dimensions of paternalistic leadership – benevolence, morality, and authoritarianism – are positively related to ESR. This result confirmed our hypotheses based on the social exchange theory, and thus confirmed the criterion validity of the ESR scale.

8.2 THEORETICAL CONTRIBUTIONS

8.2.1 Contributions to the Goal-setting Theory

Numerous studies have now shown that difficult goals can have many side effects such as excessive risk-taking, neglect of non-goal areas, and cheating (Barsky, 2008; Niven and Healy, 2016; Schweitzer et al., 2004; Welsh and Ordóñez, 2014). Consistent with these findings, our studies demonstrate that difficult business goals can lead to violations of ESR.

The finding of the mediating mechanism through focalism is important because, unlike other studies that suggest that difficult goals lead to well-thought cheating behaviour (e.g. Schweitzer et al., 2004), our research indicates another cause: biased cognition due to focalism may lead to diminished social responsibility recognition. Additionally, we demonstrated that priming employees' cognition with other life events reduced goal-induced focalism. The results are consistent with Welsh and Ordóñez (2014) who found that subconscious priming with ethical tasks can automatically activate an individual's moral schema, reducing goal-induced unethicity. Taken together, our research further confirms the dark side of difficult goals that are activated by biased processes, in addition to conscious processes.

8.2.2 Contributions to Behavioural Ethics

Our studies indicate the possibility that BGD engenders amoral decision making (decisions where moral components are not evaluated) because goal-induced focalism precludes moral evaluation. This is in contrast to rational ethical decision making, which implies that moral decisions are taken after due consideration of an ethical dilemma in the presence of situational and individual determinants (Kish-Gephart et al., 2010; Schwartz, 2016; Trevino, 1986; Umphress et al., 2010; Yang and Diefendorff, 2009). Developments in behavioural ethics have highlighted that numerous decisions in organisations are taken in amoral frames, such as in legal frames or business frames (Gino and Margolis, 2011; Kern and Chugh, 2009; Palazzo et al., 2012; Tenbrunsel and Smith-Crowe, 2008). For instance, after a purely financial cost-benefit analysis, when a decision is taken not to recall a defective car, the decision-maker may be acting under a business frame, without taking into consideration the emotional trauma future accident victims undergo (Gioia, 1992). In the Ford Pinto car tragedy, Ford managers did a cost-benefit analysis, comparing the cost of recall of thousands of cars (that were known to be unsafe) to the social cost of death and suffering from

estimated accidents. According to Gioia (1992), when decisions were framed from a cost-benefit perspective, it was purely in business framing without evaluation of moral aspects. Amoral decisions are thus ethically blind (Sezer et al., 2015). Similarly, Kern and Chugh (2009) found that when problems are stated in a potential loss perspective under time pressure, it led to automatic amoral decision making. Our research is in accordance with these findings and suggest that BGD-induced focalism creates a bias in favour of business framing by giving it exaggerated importance, while giving less attentional resources to moral evaluations. Thus, unlike rational decision making which evaluates all possible outcomes, the implicit bias caused by focalism causes under-evaluation of morality.

8.2.3 Contributions to Focalism Research

Our research gives further evidence that focalism creates a powerful and consistent bias to cognition, leading to an employee's ESR violation. These results are consistent with the literature on implicit biases, which shows that bounded awareness is associated with egocentric bias (Caruso et al., 2006), ingroup bias (Bazerman and Banaji, 2004), and stereotype bias (Banaji et al., 2000). Because of the excessive rumination on the outcomes of goal pursuit in goal-induced focalism, there is less attention to the moral and social responsibility aspects of decision-making. Thus goal-induced focalism can cause bounded awareness. Scholars have shown that focalism is an additional influential bias that is not easily overcome with repeated experiences (McFarland et al., 1989; Wirtz et al., 2003). One of the reasons for our inability to learn from poor predictions is that we misremember the intensity of our predictions (Wirtz et al., 2003). Therefore, despite the experience of goal-induced focalism in a previous goal-pursuit and the harm caused by it, employees may continue to fall victims to it during future goal-pursuits. Our study demonstrates that this endurance of the cognitive bias of focalism is not easily overcome by contextual moderators and individual

differences. Though additional studies are required to evaluate the influence of moderators on the relation between BGD and focalism, our study points to the fact the relationship remains resistant to the individual as well as the contextual moderators related to morality. Notwithstanding its persuasive nature, however, when attempts specifically targeted at expanding the focus from goal attainment were made using diary entry manipulation, focalism was attenuated.

8.2.4 ESR Scale for Theory Advancement

Another theoretical contribution of this research has been the concretization and theoretical underpinning of the ESR construct. We argued that ESR should not be limited to voluntary activities (Babu et al., 2020; Vlachos et al., 2014) or mere engagement in CSR (Slack et al., 2015) but should also include in-role behaviours that can affect social wellbeing. Similarly, ESR is distinct from OCB in that the latter is directed towards the organisation or its members, whereas the former is related to the societal members in general. Likewise, in their analysis of prosocial behaviour (PSB), Bolino and Grant (2016) opine that PSB may involve violation of organisational norms (e.g., to help a colleague), whereas ESR necessitates that no norms are violated.

The ESR scale has been developed based on samples from different industries, managerial levels, functional departments, and countries. By using such independent, multi-country, and multi-organisational samples, we demonstrate that the ESR scale can provide meaningful results in different occupational contexts. The PRESOR scale (Singhapakdi et al., 1996), which has been used in OB literature to measure ‘perceived role of ethics and social responsibility in business (e.g., Wurthmann, 2013) was the first to identify the relevance of ‘long-term gains’ in ensuring a firm’s long-term profits and survival. ESR transcends beyond this firm-centric view and focuses instead on societal members.

8.3 MANAGERIAL IMPLICATIONS

8.3.1 Implications of the Dark Side of Goal-setting

Since goal-setting has now widely permeated both public and private sector organisations (Hood, 2012), managers need to give more attention to its dark sides and ensure that setting difficult goals does not become counterproductive. This is not to suggest that goals should not be used. Goal-setting is likely to continue as a motivational strategy, but there is a critical need for being mindful of its side effects. If goal-setting is likely to dominate the organisational sphere, it is all the more important to identify what mechanisms lead to ESR violations.

As our study demonstrated, contextual factors such as ethical leadership behaviour may not be enough to prevent goal-induced focalism. Wells Fargo had an ideal mix of directors; its erstwhile chief John Stumpf once won a CEO of the year award (Wieczner, 2016), but the bank was unable to stop the socially irresponsible fixation on opening new cross-selling accounts at all costs (Veetikazhi and Krishnan, 2018). Even the recruitment of executives with moral attentiveness traits may have limited success in tackling ESR violations in the face of difficult business goals. Even though executives with high RMA might be responsive to the social responsibility dilemmas of goal pursuits as the current study shows, the limited attentional resources available in the face of goal-induced focalism may have a tell-tale effect on socially responsible decisions.

One possible remedy for practising managers is to design goals with sufficient defocusing opportunities, where interventions allow employees to move away from the excessive focus on goals. Defocusing should help employees to reflect upon the societal implications of their actions. Diary manipulations showed that focalism can be reduced by defocusing from the focalism-causing event. Introducing social responsibility stimuli increases reflections; for instance, Desai

and Kouchaki (2017) demonstrated that exhibiting moral symbols (such as wearing a t-shirt with an ethics message) by subordinates, reduced the supervisor's inclination to ask for unethical favours. Similarly, Shu et al. (2012) demonstrated that signing a declaration at the beginning rather than at the end of a document caused fewer false statements. Defocusing methods such as periodic reviews by team managers on the social consequences of their actions may help the attenuation of goal-induced focalism.

Organisations generally have monitoring and control mechanism that seeks to reduce explicit cheating such as fraudulent financial reporting. Such acts are predicted by rational theories (e.g., the theory of planned behaviour; Carpenter and Reimers, 2005). The measures and mechanisms to counter these explicit ESR violations may not work effectively in the case of implicit social irresponsibility because the perpetrators themselves may not be conscious of their social responsibility violations. Managers should be cautious of the fact that mere existence of rules may not prevent implicit social irresponsibility and, therefore, strive to enable an organisational climate that allows frank and open feedback from employees to voice concerns about the social impact of difficult business goals, without fear of negative consequences.

8.3.2 Utility of the ESR scale for Management

Numerous studies indicate the growing realization that sustainable development requires the social contract between business and institutions to be more balanced and protective of society. For instance, the 2020 Edelman Trust Barometer found that nearly 56% of the general population consider capitalism harms society (Edelman, 2020). Increasing number of prospective employees are looking at company's social and environmental commitments as significant hallmarks of reputation. The public trust in organisations in India is especially bad because of corruption and weak legal enforcement (Srinivasan, 2011). This emerging scenario necessitates interventions by

organisations to enhance their social responsibility initiatives and garner public trust. Accurately measuring ESR is an important step in this process. As an initial step, the ESR measure can be used in identifying areas in the organisations where social responsibility is compromised as this would help organisations devise suitable policies to rectify the situation (e.g., new training programmes). Organisations can also monitor the progress of organisational development and change initiatives undertaken by them by periodically measuring ESR.

8.4 LIMITATIONS

One of the limitations of our experimental studies is the use of vignettes with self-reported measures without any behavioural variables. However, we measured the intention for ESR rather than ESR itself for which self-reports are suitable. Experimental vignettes are employed in HR/OB research due to their realism, the potential to examine work behaviours that are not easily detectable, and ability to investigate sensitive subjects (Aguinis and Bradley, 2014). It has been repeatedly demonstrated that EVM methodology gives valid results (e.g. Graham et al., 2013; Gubler et al., 2015).

Further, to eliminate social desirability bias, we assured complete confidentiality and indicated that there are no right or wrong answers (Chang et al., 2010; Randall and Fernandes, 1991). For instance, in Study A.2, we aimed to design the vignette on ESR in such a way that the removal of a tree is justifiable and does not evoke social desirability concerns. Specifically, Study A.2 vignette contained an argument from the consultant that it made business sense to remove the old tree than suffer losses due to the delay.

The second limitation of the experimental study concerns the validity of the operationalization of intention for ESR, using the criterion of unauthorized tree removal. The social acceptability of

tree removal may depend on cultures. Accordingly, responses to this single item measure across multiple cultures may vary. Even then, considering the increasing attention to global warming and protection of natural resources, we consider tree-removal (unauthorizedly) is a globally relevant instance of socially irresponsible behaviour. However, to avoid the dependency on one vignette, future studies can consider a basket of vignettes to measure ESR experimentally. Such a methodology has been used in ethics research to measure various aspects of ethical behaviour (e.g., Arciniega et al., 2017)

We also did not compare the relative influence of explicit and implicit processes in intention for ESR in our experimental study. We did not attempt this as it would have made the experimental manipulations more complex. Nevertheless, the impact of difficult goals on explicit unethicity is well-known, and it shall be interesting for future research to investigate the comparative influence difficult goals on explicit and implicit socially irresponsible behaviour.

The ESR scale development study has at least two limitations. Even though we did not find the correlation between ESR and social desirability bias to be significant, SDB appeared to have affected moral identity symbolization and nurturing. Further, Reynolds' (1982) short form of Crowne and Marlowe's (1960) SDB scale did not show satisfactory reliability. To avoid social desirability completely, instead of self-reports, observer data can be used in future studies or SDB should be controlled in causal models. Moreover, though we did not find any evidence of common method variance, use of self-reports coupled with same source for predictor/outcome variables, can potentially bias results (Podsakoff et al., 2011).

Additionally, since the ESR scale has been tested only in two countries, it has limited generalizability. The concept of social responsibility may be construed variously across cultures. Numerous studies have indicated the cross-cultural differences towards morality between

individualistic Western and collectivist Eastern societies, with the latter giving greater importance to conformity to the normative judgments of superiors (e.g., Sims, 2009). As a consequence, it is debatable whether a single measure of social responsibility can be multiculturally valid. Regardless, future research can find commonalities that define socially responsible behaviour in multinational perspectives and improve scale items.

8.5 SUGGESTED AREAS OF FUTURE RESEARCH

In our experimental study, we have only considered focalism as the mediator in our studies. The relationship between BGD and intention for ESR can be mediated through parallel and serial mediation processes. For instance, the excessive goal-induced focus could deplete self-regulatory resources whereupon individuals may fail to successfully regulate the temptation for ESR violations. Analysing such serial and parallel mediational effects was, however, beyond the scope of this study. Singh et al. (2007) argued that multiple mediation models can cause problems with carry-over effects. According to them, each of the mediators should be initially tested independently before a multiple mediation model is tested. Future research opens up exciting possibilities of multiple mediation models, based on initial findings from our study.

While our results suggest that the relationship between BGD and ESR appears to be quite robust against contextual and individual influencing factors, other influencing factors are plausible. One such possible moderator is the regulatory focus. According to regulatory focus theory, individuals with a promotion focus aspire to achieve standards related to the ideal self (how they like to be) whereas individuals with prevention focus strive for standards related to the ought self (felt obligations and responsibilities) (Brockner and Higgins, 2001). The prospect of elation associated with difficult goal achievement (alternatively, avoiding abject despair of failure) may, therefore, induce promotion-focus-individuals to assume an excessive risk. On the other hand, prevention

focus may lead to a better appraisal of ESR violations because of characteristic risk avoidance. A potential contextual moderator is the bottom-line mentality (BLM) of the leader. BLM is defined as the exclusive focus on a particular factor (not necessarily financial) as most important, to the neglect of other factors (Greenbaum et al., 2012). Employees under BLM leaders may feel particularly pressured to pursue bottom-line goals (Mesdaghinia et al., 2019) and, therefore, may exhibit higher levels of focalism and neglect social responsibility.

Investigating the antecedents of ESR is another critical area of future research. Several studies have demonstrated the relationship between personality factors (biological, affective, and cognitive) and contextual factors (e.g., work-life balance) to citizenship behaviours and deviance (Pradhan et al., 2016). Application of the model of Crilly et al. (2008) can help future researchers to investigate how personal values, affect, and cognition influence ESR. Crilly et al. (2008) categorized values as self-enhancement (for personal interest) and self-transcendent (transcend self concerns and considers the welfare of others). Affect can be positive or negative; cognition may seek moral, economic, reputation, or legal reasoning. All these have varying impacts on ESR. Another model that can be applied is that of Stahl and De Luque (2014). They postulated that distal (e.g., national culture, competition) and proximal (e.g., organisational culture, rewards) contexts and individual characteristics (e.g., values, cognition, affective states) impact behavioural intentions, and these relationships are moderated by situational strength. For instance, the relationship between a cynic national culture and ESR could be moderated by the situational strength of effective ethics code implementation. These frameworks open many possibilities for important future research.

8.6 CONCLUSION

Based on Kohlbergian and neo-Kohlbergian theories, we have given a theoretical framework for ESR and defined it as consisting of four dimensions of concern orientation, norms adherence orientation, sociocentric orientation, and perseverance. We have further argued that the ESR domain should include both discretionary and socially relevant in-role behaviours. We have developed a superordinate second-order multidimensional ESR scale which demonstrated reliability, validity, and generalizability. The ESR scale is a useful tool to advance research and can also find practical applications in organisations. In our research, we have also established that business goal difficulty can lead to ESR violations due to the diminished social responsibility recognition caused by focalism. This bias is persistent in that contextual and dispositional moderators may not be effective in attenuating it. Thus, our research indicates that difficult goals have a dark side due to implicit causes, in addition to explicit causes. This important outcome of our studies throws up exciting opportunities for future research

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APPENDIX A

PARTICIPANT CONSENT FORM FOR STUDY A.1 AND A.3

STUDY TITLE: Goal-setting and focalism

PRINCIPAL INVESTIGATOR: Ramachandran Veetikazhi, Research Scholar, IIT Madras.

DESCRIPTION: I am undertaking a research on the relationship between goal-setting and focalism. This study is part of the larger research.

RISKS and BENEFITS: The risks to your participation in this experimental study are those associated with computer tasks, including boredom, fatigue, mild stress, or breach of confidentiality. The only benefit to you is the learning experience from participating in a research study. The benefit to society is the contribution to scientific knowledge.

COMPENSATION: There are no specific compensations for participating in the study. However, an amount of Rs150/- per participant shall be donated to a charitable organisation or to you as per your choice.

CONFIDENTIALITY: There is complete confidentiality. Your personal details will not be shared with anyone.

SUBJECT'S RIGHTS: Your participation is voluntary. You may stop participating at any time. Partial data will not be analysed.

CONTACT: If you have any questions, please contact me at ms17d010@smail.iitm.ac.in.

APPENDIX B

VIGNETTE FOR STUDY A.1

Imagine that you are an executive of a leading insurance company, facing severe competition. Market share had been falling, prompting the management to start an intensive sales campaign.

In the third week of June, you were called by your regional head Mr. Ted Walker to his office to discuss the special sales campaign through July. You were given an individual sales target. To your great relief, you find that the target that is given to you (as policy premium in dollars) is about the same you had achieved during the previous month. [To your utter consternation, you find that the target that is given to you (as policy premium in dollars) is about twice that you could normally achieve.]

Mr. Walker, a strong leader known for his supportive and principled style, wound up the discussion as follows:

So, we shall meet again in the first week of August, after the campaign is over. I expect that you achieve the target fully. Remember - the targets should be pursued with vigour, but successful people do it ethically. While dealing with clients, be truthful and transparent. It may be convenient to fool the customer, but in the long run, it is a losing strategy. Always ask yourself, 'is it a fair thing to do?' A person of integrity displays trustworthiness. I am always available for any support you may require and will do our best to take care of your needs as long as you are sincere and hardworking. You also have the liberty to point out to me if our own actions are inconsistent with what I am saying now. Bear in mind- winning is very important to us, but only with fair play. Unethical actions may give you temporary success, but it is not in your best interest to

do so. And, though I may not do it with glee, I will certainly punish those who violate our ethics code.

[Mr. Walker, a strong leader known for his self-centered, win-at-all-cost style, wound up the discussion as follows:

So, we shall meet again in the first week of August, after the campaign is over. I expect that you achieve the sales target fully. Talk to me only with the results. Remember - if you fail in achieving this target, I fail in our targets too. I will certainly not like to fail because of you. For winning, I am ruthless. To me, the end matters, not the means – is that clear to you? If you want to be successful here, just focus on winning. Personal values have no place when you are facing competition with killer instincts. For achieving goals, sometimes you need to be nasty. Just go for the throat forgetting whether it is a fair thing to do. Otherwise, you will end up as a naïve person - I just can't tolerate them. To me the only thing that matters is winning, not whether the game was fair.]

ANNEXURE C

PARTICIPANT CONSENT FORM FOR STUDY A.2

STUDY TITLE: Goal-setting and focalism

PRINCIPAL INVESTIGATOR: Ramachandran Veetikazhi, Research Scholar, IIT Madras

DESCRIPTION: The purpose of this research is to understand the impact of goal-setting in decision making. Your participation will involve answering a few questions based on a work-related scenario. The questionnaire will also measure certain traits.

RISKS AND BENEFITS: There are no known risks associated with this research. There are no known benefits to you that would result from your participation in this research. This research may help us to understand the impact of goal-setting in cognitive biases.

COMPENSATION: There are no specific compensations for participating in the study.

CONFIDENTIALITY: There is complete confidentiality. Your personal details will not be shared with anyone.

VOLUNTARY PARTICIPATION: Your participation in this research study is voluntary. You will not be penalized in any way should you decide not to participate or to withdraw from this study.

CONTACT: If you have any questions, please contact me at ms17d010@smail.iitm.ac.in.

CONSENT: I have read this consent form and have been given the opportunity to ask questions. I give our consent to participate in this study.

Participant's signature _____ Date: _____

APPENDIX D

VIGNETTE FOR STUDY A.2

PART A

Imagine that you are working as a regional manager of Energy Corporation of India (ECI). ECI is in the business of sale of E-Gas at its outlets called E-Centre. E-Gas is the branded petroleum gas (a mixture of butane, propane, and other products) of ECI, used as a fuel for cars. The regional managers' conference is scheduled to be conducted next month, which shall be attended by the CEO.

Today (5th June) the CEO visited your area and discussed overall performance. He noted that the construction of a new E-Centre has been completed and the required approvals, except consent from Environmental Protection Agency (EPA), are in place. Clearance from EPA is mandatory before the commencement of the operation. You told the CEO that the application for consent shall be filed tomorrow. There is a large tree near the entry of the E-Centre site which needs to be removed, for which 10 new trees should be planted at a suitable place as instructed by EPA. You told the CEO that normally it takes four months (difficult goal) [three weeks (easy goal)] to get EPA approval, including time taken for planting the 10 trees and completing other formalities. After getting EPA consent, the outlet can be operationalized the very next day.

The CEO then instructed that the outlet should be operationalized not later than by 7th July, when the annual regional managers' conference is scheduled, which you accepted. You were directed to make a presentation on how successful (or unsuccessful) you were in making the retail outlet operational. You have one month to operationalize the outlet.

PART B

It is the same day as the CEO's visit, i.e., 5th June. You have already appointed Mr. John, very experienced, as the consultant-cum-contractor for the E-Centre. Imagine that Mr. John contacts you tonight. There is a heavy storm happening in the area. Mr. John tells you that the tree can be quietly removed and blame it on the storm. The environmental clearance can then be obtained in a week. Further, he will give some gifts to the environmental inspector to keep him happy. He assures you that all these dealings can be done by him and you don't need to worry about anything. He says, 'the old tree has to fall soon anyway, and it is a common business sense to remove it and start the E-Centre than suffer losses due to delay'. If this is done, you can start the operation of the retail outlet much before the conference.

DIARY MANIPULATION IN STUDY A.2

Pause for a moment and think of the various happy moments that happen in your life – your supportive family, friends, an upcoming vacation, visiting your hometown, your hobbies, your love for nature, and the environment. Write a few sentences about your feelings when you think of them.

How often you will be thinking of the following -

- Your family/friend
- The vacation you had been planning
- Visiting your home town/ visit to your relatives
- Your hobby

APPENDIX E

PRETEST RESULTS FOR STUDIES A.1 AND A.2

PRETEST RESULTS IN STUDY A.1

The sample consisted of 42 part-time MBA students (31.0 % women, $M_{\text{age}} = 33.3$). The difference between means of business goal difficulty was found to be statistically significant ($M_{\text{easy_goal}} = 1.94$, $S.D = 1.13$; $M_{\text{difficult_goal}} = 3.74$, $S.D = 1.14$; $t(40) = 5.10$, $p < .001$). Ethical and unethical leadership behaviour showed significant difference between means $M_{\text{ethical}} = 4.89$, $S.D = 1.34$; $M_{\text{unethical}} = 2.10$, $S.D = .88$; $t(40) = 7.97$, $p < .001$).

PRETEST RESULTS IN STUDY A.2

The sample consisted of executives ($n = 30$) in the same organisation as intended for the main study (16.7% women, $M_{\text{age}} = 28.6$). Independent sample t-test at high BGD level revealed a significant difference in means of predicted thought frequency between control and experimental groups ($M_{\text{control}} = 7.13$, $SD = 1.64$, $M_{\text{experimental}} = 5.33$, $SD = 1.72$; $t = 2.93$, $p < .01$).

APPENDIX F

GERMAN VERSION OF THE ESR SCALE ITEMS

Treibt mich der Wunsch an, faire Lösungen für die Probleme aller Beteiligten zu finden.

Bemühe ich mich häufig, anderen zu helfen, wenn sie Probleme haben.

Mache ich mir Gedanken darüber, wie man das Leben Anderer verbessern kann, ohne dass ich dazu verpflichtet bin.

Freut es mich, anderen zu helfen.

Handle ich nach dem Motto "Ehrlich währt am Längsten!"

Verzichte ich auf kurzzeitige persönliche Vorteile, wenn ich damit langfristig zum sozialen Wohlbefinden beitrage.

Auch wenn ich persönlich unmittelbare Vorteile davon hätte, würde alles unterlassen, was der Allgemeinheit langfristig schadet.

Halte ich mich strikt an die Ethikrichtlinien meiner Organisation.

Folge ich stets den Gesetzen, auch wenn sie mir unsinnig erscheinen.

Gebe ich absolut ehrliche Informationen an die Beteiligten, ohne Schlupflöcher in den Vorschriften zu nutzen.

Erhebe ich Einspruch, wenn meine Kollegen Regeln missachten.

Sorge ich dafür, dass ethische Regeln eingehalten werden, auch wenn niemand darauf besteht.

Strenge ich mich an Qualität zu liefern, auch wenn dies mit persönlichen Mühen verbunden ist.

Strenge ich mich entgegen aller Widrigkeiten an, wenn mein Handeln positiv für die Allgemeinheit ist.

Bemühe ich mich stets um faire Ergebnisse für alle die von unseren Produkten und Dienstleistungen abhängen, auch wenn es für mich beschwerlich ist.

1. Stimme überhaupt nicht zu
2. Stimme eher nicht zu
3. Teils/teils
4. Stimme eher zu
5. Stimme voll zu

APPENDIX G

Table A.1 Content Validity: Allotment of Items into Dimensions by Subject-matter Experts

SNo.	Item	Concern	Norms	Perseverance	Sociocentric
1	I am driven by a desire for finding fair solutions for problems of people involved.	6	1	1	1
2*	I remain friendly when a conflict arises, even if I need to work hard at it.	3	2	2	2
3	I fully comply with the ethic codes of our organisation.		9		
4	I believe the law should be respected, even if it doesn't appear to make sense to me.		8		1
5	Being transparent is a good long-term strategy.		1	2	6
6	I go to a great extent to deliver quality, though it may mean personal hardships.	1		7	1
7	I refrain from taking short-term <i>personal</i> advantages if I thereby contribute to <i>the common good</i>	2		1	6
8	I often find time to help our clients when they face difficulties.	7	1		1
9	I am completely truthful about the information I give to our clients, without using loopholes in the regulations.	1	7		1
10*	I always invest time to evaluate whether our actions will violate morality.	4	2	1	2
11	I object when our colleagues deviate from rules	1	6	1	1
12	Even though the short-term measures would benefit me personally, I would not take them at all that if it could harm the people in the long run.	2			7
13	I work hard towards inclusive benefits, even when I face stiff opposition.	3		6	
14	I support others in need without expecting anything in return.	6		1	1
15	I ensure that ethic codes (codes of conduct?) are followed, even if they are not insisted upon.	1	8		

16	Even if there is no compulsion, I think of ways that improve the life of others.	6		2	1
17	When deciding a plan, I will rather think of its current benefits than future harm (R).		1		8
18	I always follow guidelines of the local authorities, though I may not agree with some of them.	1	8		
19	To be efficient, regulations are often a hurdle. (R)	3	6		
20	Instead of attempting something difficult, it is better to work on easy goals and show results. (R)	1		8	
21	I always leave it to our boss to decide whether the instructions from the company <i>are lawful</i> . (R)	2	7		
22	I focus on the present, future will be taken care of by others when the time comes. (R)		1		8
23	I can easily understand when others are in distress, though they may not say it openly.	8		1	
24*	It is foolish to work strenuously for your ideals, if it does not help your career. (R)	1	3	3	2
25	I don't have time to feel empathy for others. (R)	9			
26*	I believe adhering to values is important.	1	3	3	2
27*	I only work to make a profit for the company, because that is why I am hired. (R)	2	3	1	3
28	I will walk the extra mile against all odds, <i>if it is good for the people</i>	2		7	
29	Helping others excites me.	7		1	1
30	When there is an urgency for meeting the targets, I take shortcuts though I know it could be harmful. (R)		2	1	6
31	<i>I work very hard on giving a fair deal to people who depend upon our products and services, even if it causes hardships to me.</i>	1		7	1
32	I find time to help people, if they are facing difficulties.	7		1	1

6. Note. N = 9. * Deleted items.

APPENDIX H

Table A.2 Content Validity: Evaluation of Relevance of Items by Practitioners

Code	Item	Very relevant	Not so relevant	Not relevant
C1	I am driven by a desire for finding fair solutions for problems of people involved.	10	1	
N1	I fully comply with the ethics codes of our organisation.	10	1	
N2	I always follow the regulations, even if they don't appear to make sense to me.	9	1	1
L1	I find that to be transparent in our work intentions is a good long-term strategy.	8	2	1
P1	I go to a great extent to deliver quality, though it may mean personal hardships.	11		
L2	I refrain from taking short-term personal advantages if I thereby contribute to the social wellbeing in the long run.	8	2	1
C2	I often make effort to help others when they face difficulties.	10	1	
N3	I am completely truthful about the information I give to others, without using loopholes in the regulations.	11		
N4	I object when our colleagues deviate from rules	11		
L3	Even though the short-term measures would benefit me personally, I would not take them at all that if it could harm the people in the long run.	8		3
P2	I work hard towards inclusive benefits, even when I face stiff opposition.	10		1
C6*	I support others in need without expecting anything in return.	1	2	8
N5	I ensure that ethics codes are followed, even if they are not insisted upon.	6	3	2
C3	Even if there is no compulsion, I think of ways that improve the life of others.	9		2
L4	When deciding a plan, I often do not think of the future harm it can cause to others. (R).	8	2	2

N6	I always follow guidelines of the local authorities, though I may not agree with some of them.	5	5	1
N7	To be efficient, regulations are often a hurdle. (R)	11		
P3	Instead of attempting something difficult, it is better to work on easy goals and show results. (R)	5	5	1
N8*	I always leave it to our boss to decide whether the instructions from the company <i>are lawful</i> . (R)	2	3	6
L5	I focus on the present, future will be taken care of by others when the time comes. (R)	4	5	2
C7*	I can easily understand when others are in distress, though they may not say it openly.	3	3	5
C8*	I don't have time to feel empathy for others. (R)	1	2	8
P4	I will walk the extra mile against all odds, if it is good for the people	6	3	2
C4	Helping others excites me.	10		1
L6*	When there is an urgency for meeting the targets, I take shortcuts though I know it could be harmful. (R)	3	4	4
P5	I work very hard on giving a fair deal to people who depend upon our products and services, even if it causes hardships to me.	8	2	1
C5	I find time to help people, if they are facing difficulties.	7	3	1

Note. N = 11. C – Concern, N – Norms, P- Perseverance, L = Long-term view. * - Items dropped. A new item “I express our opposition when our superior asks me to do an action which could compromise the public interest” later was added as per feedback received (later denoted as N8).

APPENDIX I

Table A.3 Descriptive Statistics and Correlation in Study B.4

Sample A							
	Mean	SD	1	2	3	4	5
1.Concern	4.06	.48	(.78)				
2.Sociocentric	4.11	.62	.23 ^{***}	(.75)			
3.Norms	4.10	.39	.29 ^{***}	.18 ^{**}	(.76)		
4.Perseverance	4.03	.48	.28 ^{***}	.22 ^{**}	.32 ^{***}	(.66)	
5.OCBI	4.21	.47	.58 ^{***}	.20 ^{**}	.15 [*]	.17 ^{**}	(.74)
6.Nurturance	4.25	.54	.42 ^{***}	.25 ^{***}	.13 [*]	.22 ^{***}	.55 ^{***} (.75)
Sample B							
	Mean	SD	1	2	3	4	
1.Concern	4.06	.50	(.80)				
2.Sociocentric	4.09	.62	.32 ^{***}	(.73)			
3.Norms	4.08	.42	.39 ^{***}	.28 ^{***}	(.80)		
4.Perseverance	4.02	.49	.34 ^{***}	.29 ^{***}	.39 ^{***}	(.65)	
5.Exhaustion	2.05	.63	-.14 [*]	-.13 [*]	-.18 ^{**}	-.12 [*]	(.80)
Sample C							
	Mean	SD	1	2	3	4	
1.Concern	3.78	.69	(.84)				
2.Sociocentric	3.72	.71	.56 ^{***}	(.76)			
3.Norms	3.83	.70	.65 ^{***}	.62 ^{***}	(.92)		
4.Perseverance	3.85	.66	.72 ^{***}	.57 ^{***}	.69 ^{***}	(.82)	
5.MI	3.77	.59	.31 ^{***}	.41 ^{***}	.46 ^{***}	.39 ^{***}	(.66)
Sample D							
	Mean	SD	1	2	3	4	
1.Concern	4.16	.54	(.73)				
2.Sociocentric	3.93	.55	.50 ^{***}	(.43)			
3.Norms	3.83	.57	.45 ^{***}	.48 ^{***}	(.68)		
4.Perseverance	4.04	.61	.52 ^{***}	.52 ^{***}	.61 ^{***}	(.70)	
5. Amotivation	1.92	1.17	-.27 ^{***}	-.28 ^{***}	-.19 ^{**}	-.28 ^{***}	(.74)

Note. N = 245 for Sample A, 270 for Sample B, 134 for Sample C and

*** p < .001, ** p < .01, * p < .05

APPENDIX J

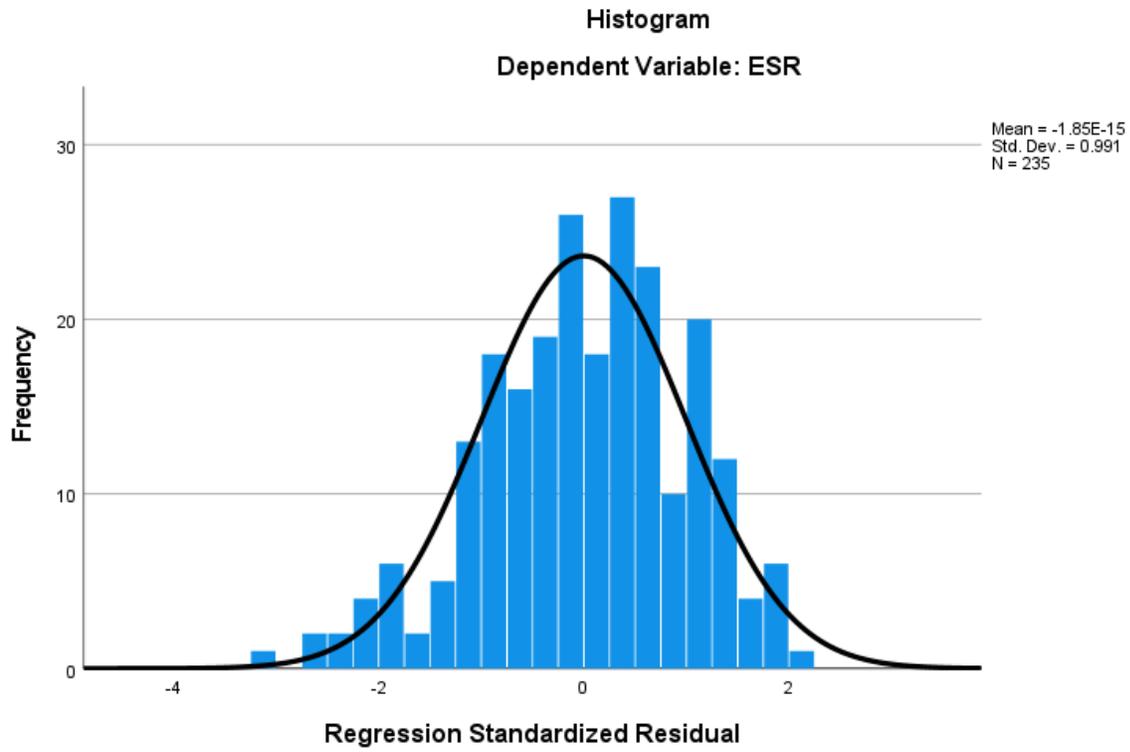


Figure A.1 Histogram of Regression Standardized Residuals showing Multivariate Normality in Study B.5

APPENDIX K

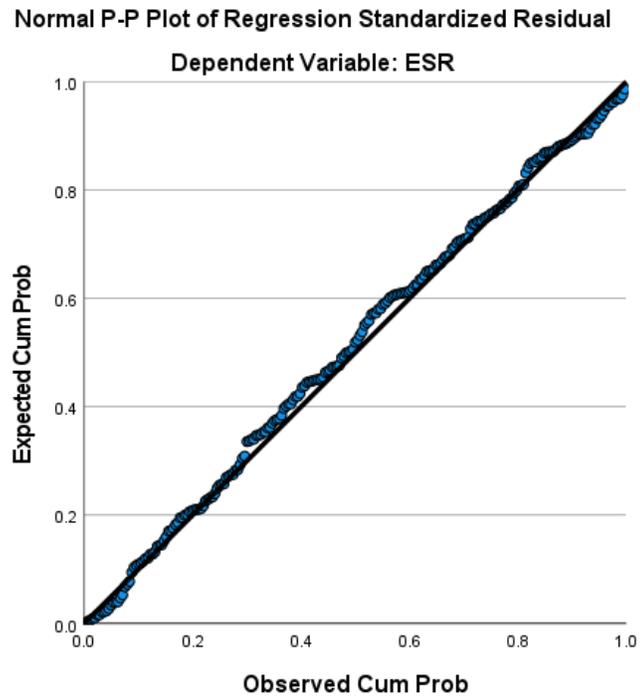


Figure A.2 P-P Plot of Regression Standardized Residuals showing Multivariate Normality in Study B.5

APPENDIX L

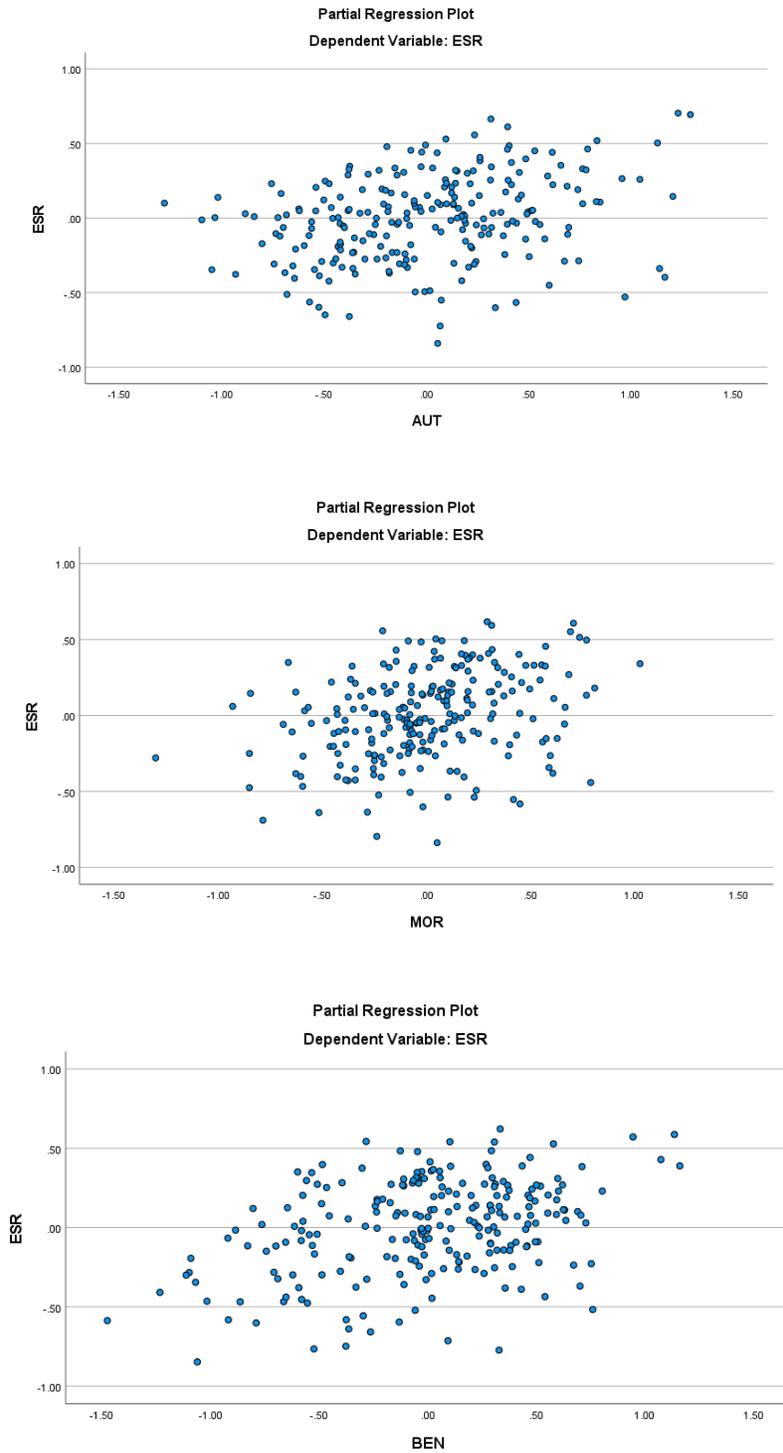


Figure A.3 Partial Regression Plots Showing Linearity in Study B.5

APPENDIX M

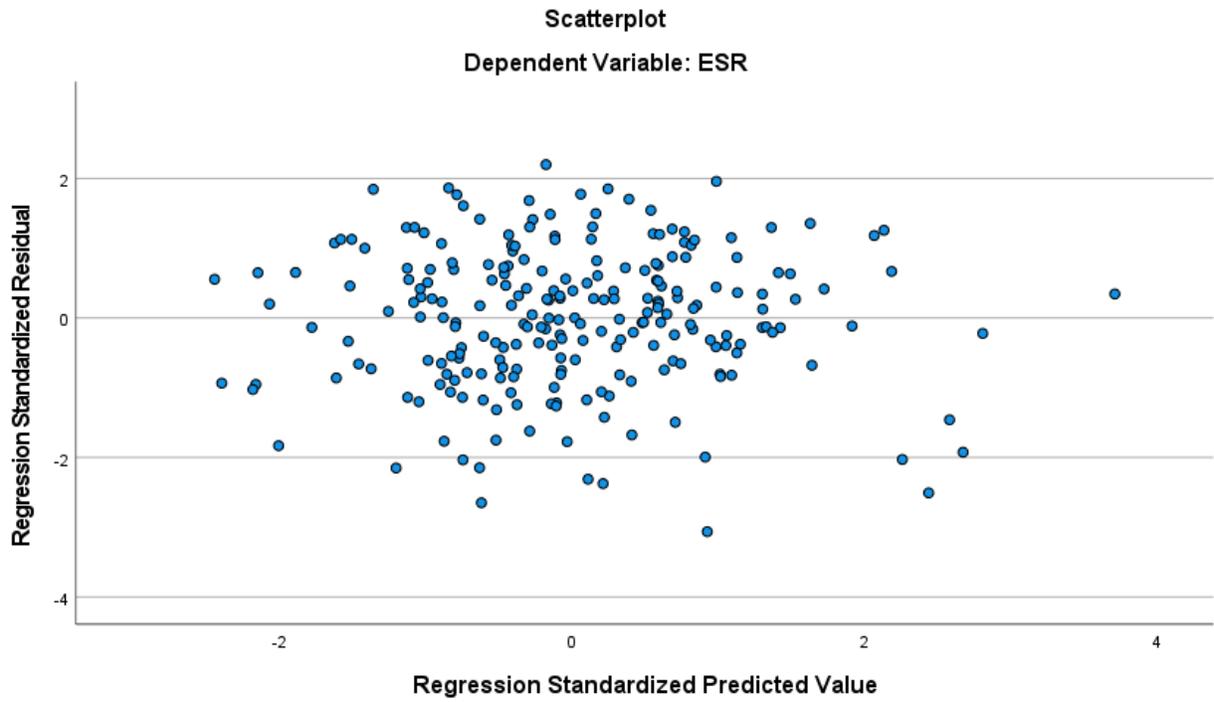


Figure A.4 Plot of ZPRED versus ZRESID Showing Homoscedasticity and Independence of Error Terms in Study B.5

APPENDIX N

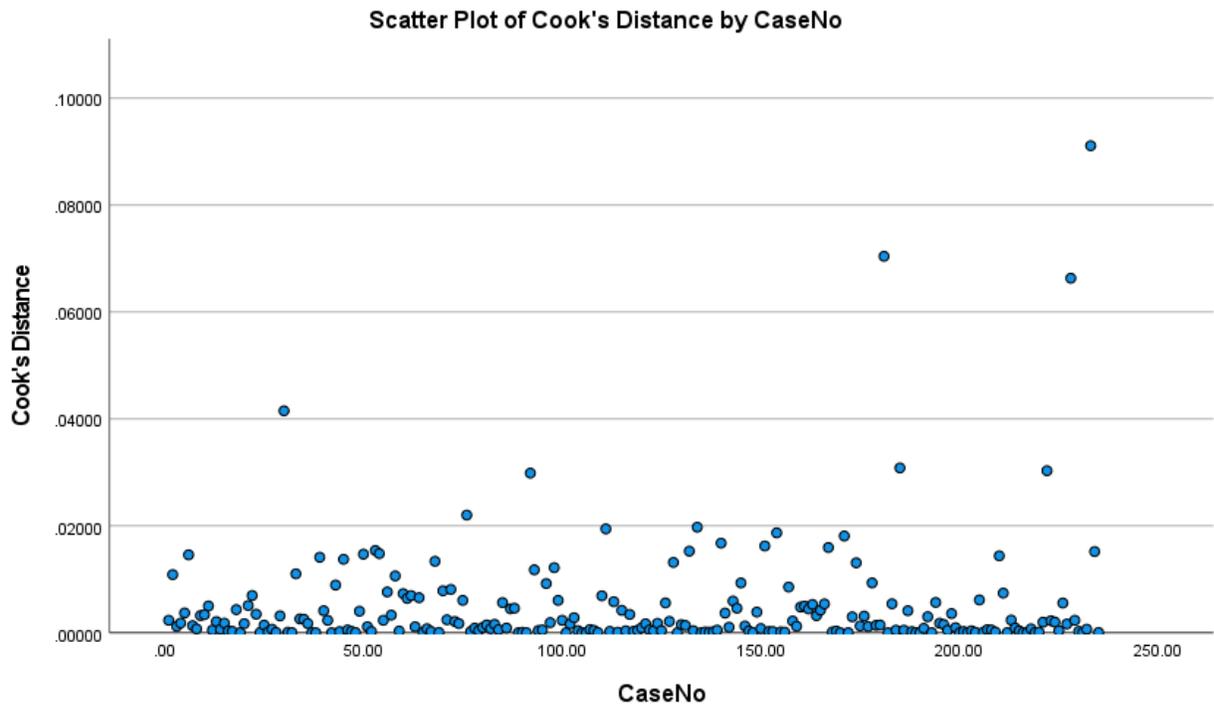


Figure A.5 A Plot Showing Cook's Distance to Detect Outliers in Study B.5

APPENDIX O

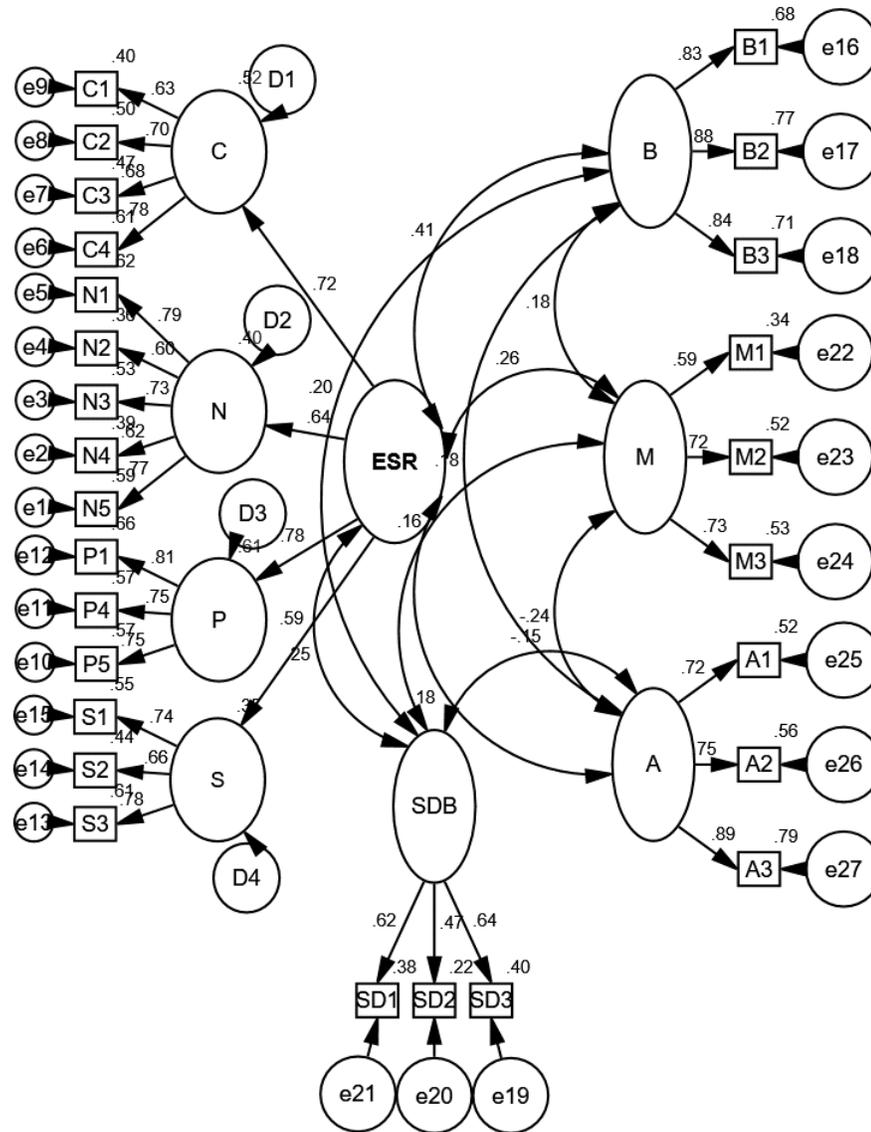


Figure A.6 Measurement Model in Study B.5

Note. CON -Concern Orient., NORMS – Norms Adherence Orient., SOC – Sociocentric Orient., PER -Perseverance, ESR -Employee Social Responsibility, SDB – Social Desirability Bias, AUT – Authoritarianism, BEN -Benevolence, MOR -Morality.

APPENDIX P

Table A4 Descriptive Statistics and Correlations in Study B.5.

Predictors	Mean	SD	1	2	3	4	5	6	7
1 Concern	4.03	.57							
2 Norms	3.85	.61	.35***						
3 Sociocentric	3.84	.71	.31***	.31***					
4 Perseverance	3.92	.71	.43***	.39***	.37***				
5 Authoritarianism	3.17	.70	.11	.04	.11	.13*			
6 Benevolence	3.48	.63	.35***	.22**	.08	.26***	.15*		
7 Morality	3.63	.63	.03	.16*	.20**	.21**	-.15*	.16*	
8 SDB	1.70	.49	.25***	.13*	.16*	.16*	-.09	.12	.10

Notes. N = 235, SDB - Social desirability bias

* p < .05, ** p < .01, *** p < .001

APPENDIX Q

APPROVALS FROM ORGANISATIONS FOR THE STUDIES



Indian Oil Corporation Limited (MD), SR
Human Resource

Inter Office Memo

From : GM I/C(HR), SR To : Sri.V.R.Menon
EC No.17809
DGM(Fleet Mktg)
TNSO

Ref : P/1741

Date : 06.02.2018 Thro': CGM(RS), TNSO

Sub: Permission to conduct survey- PhD Thesis

This has reference to your letter dated 17.01.2019, seeking the permission of the Corporation for conducting survey as a part of your PhD Thesis. In this connection, we wish to inform you that the Competent Authority has granted you permission to conduct the survey on Social Responsible Behavior among executives upto Grade F in SR subject to the following conditions:

1. That the identity of the respondents to be kept confidential.
2. The identity and the interest of the Corporation to be safe guarded.
3. Results of the survey to be submitted to the Corporation.

Kindly note that the Corporation shall not be liable financially or otherwise in this regard.

Kindly acknowledge receipt.


General Manager I/C(HR)



KERALA STATE ELECTRICITY BOARD LIMITED

(Incorporated under the Companies Act, 1956)

Reg. Office: Vidyuthi Bhavanam, Pattom, Thiruvananthapuram-695 004, Kerala

Website: www.kseb.in CIN: U40100KL2011SGC027424

Phone: 2514280 / 2514276 / 2514451 Email: hrdkseb@kseb.in



No. HRD.7/Research Work/IIT Chennai/2019-20/120

Date: 07.02.2020

To

Dr. T J Kamalanabhan
Professor
Department of Management Studies
Indian Institute of Technology
Chennai.

Sir,

Sub: - Research work of Sri. Ramachandran Veetikazhi, PhD Scholar, IIT Madras –
Conducting survey among KSEBL employees – request for approval – reg.

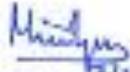
Ref: - Your letter dated 16th January 2020.

Your request to permit Sri. Ramachandran Veetikazhi, PhD Scholar, IIT Madras to conduct survey among KSEBL employees as part of the research work titled "The impact of goal-directed action and leadership" can be agreed subject to the following conditions.

1. Period of research work shall be for a maximum period of 1 year from the date of issuing sanction.
2. The Research Scholar must find out a suitable guide from KSEBL and get his/her willingness to guide research work under whom he has to conduct the survey among KSEBL employees
3. An amount of Rs.3570/- (@Rs.3000/- + GST-18% + Cess-1%) has to be remitted to KSEBL to carry out the research work.
4. Only interested engineers shall be included in the survey and any form of compulsion shall not be permitted.
5. Conducting survey among KSEBL employees is allowed only during office hours from 10.00 AM to 05:00 PM and in no way, it shall affect the normal functioning of the office.
6. No other facility of KSEB Limited shall ordinarily be available for use by the student carrying out the research work in KSEB Limited.

7. A copy of the Research Report should be handed over to HRD for placing in the library for reference. The recommendation made in the report of the research will be made use of by KSEB Limited if required.
8. The decision of Chief Engineer (HRM) will be final on all matters regarding the research work including termination of the permission.
9. The Research Scholar must produce his ID card for verification whenever required. He shall strictly follow the directions given.
10. The data gathered shall be kept confidential and shall not be shared in any situation.

You may contact the Executive Engineer-HRD for any further clarification.
(Contact No. 0471-2514280).


7/2/2020
Chief Engineer HRM
 



एनएनटी इंडिया लिमिटेड **NLC India Limited**

एनएनटी इंडिया लिमिटेड
 जलवायु एवं विकास विभाग
 एनएनटी इंडिया लिमिटेड
 बॉम्बे रोड, नोवेली, चेन्नई

LEARNING & DEVELOPMENT CENTRE



Phone: 04143 228432

E-mail: hr@nli.com

Website: www.nli.com

L/No.CSMA&D/PH/D/DATE COLLECTION/34/2020

16.11.2020

Subj: NLCIL - Learning & Development Centre - PH/D/ Data Collection in NLCIL - Requesting Orders - Issued.

Ref: NLCIL L&DC File No.341 & Individual request letter dated 16.11.2020

Mr. RAMACHANDRAN VEETKAZHI, undergoing Ph.D. Research Scholar in Department of Management Studies at Indian Institute of Technology Madras, Chennai, who has reported Learning & Development Centre on 16.11.2020 is requested to NLCIL/ L&DC to carryout the Data Collection from 17.03.2020 to 11.05.2020 on the topic of a "THE IMPACT OF GOAL-DIRECTED ACTION AND LEADERSHIP A TWO NATION STUDY" under the supervision and guidance of Dr. K. VISHNU KUMAR, CPE. NO. 36879, DCE, TRAINING, L&DC subject to the following terms and conditions.

CONDITIONS

1. The Scholar should observe strictly the hours of work, holidays and other department rules and discipline of the Corporation during the period of study.
2. The Corporation will in no way be responsible for the injuries or losses of the scholar that may arise out of an accident within the corporation premises and the scholar will not be eligible for any compensation.
3. All data collected for the study, will have to be treated strictly confidential and used only for the academic purposes and nothing derogatory against NLCIL is permitted to publish. The result of the study/contents of the thesis based on the data collected shall not be made public or published in any journals or submitted to the University partially or wholly without the approval of the Unit Head/L&D.
4. One copy of the thesis should be submitted to the Unit Head/L&D.
5. The Corporation will have the amend any other conditions referred above, if it considers necessary even during the period of study.
6. Photography/Videography will not be permitted in the premises of NLCIL.
7. A progress report should be submitted to the Unit Head/L&D after every three months period, if the research period is more than three months.
8. The Corporation can terminate the study of the research or the thesis without assigning any reason and the Corporation have all rights in this matter.
9. The Scholar is requested to report to the concerned Executive/Employee immediately for further instruction/guidance.

(Signature)
 CHIEF MANAGER/L&D

A. KATHIRVEL
 CHIEF MANAGER
 Learning and Development Centre
 NLCIL Limited, Novvelli.

To
 The Research Scholar.
 Copy to the Chief General Manager / L & DC
 Copy to the Internal Guide Dr. K. VISHNU KUMAR, CPE. NO.36879, DCE, TRAINING, L&DC
 For necessary facilities and information to the Research Scholar.

**THE TAMILNADU COOPERATIVE MILK PRODUCERS FEDERATION LIMITED.,
JOINT MANAGING DIRECTOR'S OFFICE, AMBATTUR, CHENNAI - 98.**

Ref.No. 6629/HRD/2016

Date: 18.12.2018

PROCEEDINGS

Sub: TCMPF Limited - JMD's Office - HRD Section - Permission for Project work - Orders Issued - Reg.

Ref: Letter received from the Professor, (IIT) Indian Institute of Technology Madras, Chennai-

<<<<<<>>>>>>>

ORDER:

Permission is granted to Thiru.Menon, Part-time student of (IIT) Indian Institute of Technology Madras, Chennai-16 to carryout project work in Tamilnadu Cooperative Milk Producers Federation Limited at JMD's Office, Chennai-98 (Administration) under the Guidance of **DGM(Fin.)** from 19.12.2018 to 18.01.2019 subject to the following conditions that:

- 1) Rs. 50/- should be collected per day as maintenance fee from each student.
- 2) Students should not touch the plant and machinery
- 3) The Federation will not be liable to bear any sort of expenditure or Compensation to the students in the event of any untoward incident viz. accident, injury etc. happens during the in-plant training.
- 4) The student should sincerely carryout project work and submit a copy of report to TCMPF Limited
- 5) The report should not be published other than the academic purpose.

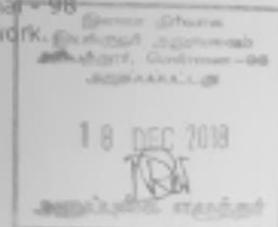
/By Order of Joint Managing Director/


for Joint Managing Director

To

Individual Concerned

Copy to: The DGM (A/cs.), JMD's Office, Ambattur, Chennai - 98
-- for necessary guidance during Project work.



o/c

RE: FW: Permission for employee work behaviour survey - Joint research at IIT Madras / University of Duisburg-Essenitg

G Sandhya Rani/AVP/BLR/Vidal Health <sandhya.rani@vidalhealth.com> Thu, Jan 16, 2020 at 5:59 AM
To: "Reshmi Radhakrishnan/Sr. Mgr/HO/Vidal Health/TPA" <reshmi.radhakrishnan@vidalhealthtpa.com>, ms17d010@small.itm.ac.in
Cc: Ajitha Menon/AVP/CHN/Vidal Health/TPA <ajitha@vidalhealthtpa.com>, TJK@itm.ac.in

Dear Reshmi

The mail clearly says sample size of 300. So it would be core/TN Scheme/Cochin together. Pl check if soft copies can be administered.

Regards,

Sandhya Rani G
Asst Vice President - HR
Vidal Healthcare Services Pvt. Ltd.

Tower 2, 1st floor, Plot No :13,14,15,
SJR I Park, EPIP Area,
Whitefield, Bangalore - 560066
Ph no: 080 – 40125678 Extn: 390 Mob no: 9686695218
sandhya.rani@vidalhealth.com
Website: www.vidalhealth.com



From: Reshmi Radhakrishnan/Sr. Mgr/HQ/Vidal Health/TPA <reshmi.radhakrishnan@vidalhealthtpa.com>
Sent: 16 January 2020 10:26
To: ms17d010@small.itm.ac.in
Co: 'Ajitha Menon/AVP/CHN/Vidal Health/TPA' <ajitha@vidalhealthtpa.com>; 'S Sandhya Rani/AVP/BLR/Vidal Health' <sandhya.rani@vidalhealth.com>; TJK@itm.ac.in
Subject: FW: FW: Permission for employee work behaviour survey - Joint research at IIT Madras / University of Duisburg-Essen/itg

<https://mail.google.com/mail/u/1796-b1b1f3a18a&view=pt&search=all&permmsgid=msg-P%3A1655656765050388016&siml=msg-P%3A16556567650...> 1/7

Dear Ramachandran,

If a sample size of 100 is fine, we can start the survey at our Cochin and Chennai Branches first. Please let us know how you would like to proceed.

Thanks and Regards,

Reshmi Radhakrishnan | Sr. Manager-Human Resources | Vidal Health Insurance TPA Private Limited
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RESEARCH OUTPUTS

JOURNAL PUBLICATIONS

Veetkazhi, R., Kamalanabhan, T. J., Malhotra, P., Arora, R., and Mueller, A. (2020). Unethical employee behaviour: a review and typology. *The International Journal of Human Resource Management*, Advance online publication.

<https://doi.org/10.1080/09585192.2020.1810738>

Veetikazhi, R., and Krishnan, G. (2019). Wells Fargo: Fall from Great to Miserable: A Case Study on Corporate Governance Failures. *South Asian Journal of Business and Management Cases*, 8(1), 88-99. <https://doi.org/10.1177/2277977918803476>

CONFERENCE PROCEEDINGS AND PRESENTATIONS

Veetikazhi, R., and Kamalanabhan, T. J. (2018, November 29–30). *Perceived value model of unethical employee behaviour* [Paper presentation]. 18th Consortium of Students in Management Research (COSMAR) 2018, IISC, Bangalore, India.

Veetikazhi, R., and Kamalanabhan, T. J. (2018, November 30–December 2). *A typology for unethical employee behaviour* [Paper presentation]. First Pan IIT International Management Conference 2018, IIT Roorkee, Roorkee, India.

Veetikazhi, R., and Kamalanabhan, T. J. (2018, December 13–15). The dark side of goal- setting on the socially responsible behaviour of public sector executives [Paper presentation]. 6th PAN IIM World Management Conference 2018, IIM Bangalore, Bangalore, India.

Veetikazhi, R., and Kamalanabhan, T. J. (2018, December 19–21). *Noise theory: A new explanation on how scandals occur* [Paper presentation]. 28th Annual Conference of National Academeour of Psychology 2018 (NAOP-2018), Ramanujan College, University of Delhi, New Delhi, India.

Veetikazhi, R., Kamalanabhan, T. J., Noval. L., and Mueller, A. (2020, December 10–11). *An experimental study on goal-induced focalism on employees' socially responsible behaviour* [Paper presentation]. Doctoral Symposium, IIM Kozhikode, Kozhikode, India.