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Moral disengagement at work: A review and research agenda

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Compliance with Ethical Standards:

This article does not contain any studies with human participants or animals performed by any of the authors.

Abstract

Originally conceptualized by Bandura (1999) as the process of cognitive restructuring that allows individuals to disassociate with their internal moral standards and behave unethically without feeling distress, moral disengagement has attracted the attention of management researchers in recent years. An increasing body of research has examined the factors which lead people to morally disengage and its related outcomes in the workplace. However, the conceptualization of moral disengagement, how it should be measured, the manner in which it develops, and its influence on work outcomes are areas of continued debate among researchers. In this article, we undertake a systematic review of research on moral disengagement in the workplace and develop a comprehensive research agenda that highlights opportunities for theoretical and empirical advancement of the literature.

Introduction

Over the past 15 years, we have witnessed a growing number of ethical scandals across a range of organizational contexts (e.g., unethical behavior that led to the collapse of Enron and WorldCom, Bernie Madoff's multibillion-dollar Ponzi scheme, and Siemens' employees engaging in bribery overseas across multiple subsidiaries). In attempting to explain the reasons that employees engage in unethical behavior leading to such scandals, researchers in the behavioral ethics field have drawn on a number of theoretical explanations (for reviews of such explanations, see Moore and Gino, 2013; Treviño et al., 2014). Such explanations, include the moral licensing theory (Merritt et al., 2010), which stresses that people may act immorally out of an unconscious bias—that researchers label as the moral credential effect—arising from an individual's previous good moral conduct, and the ego depletion theory (Baumeister et al., 1998), which suggests that when individuals' cognitive resources are taxed because of having to engage in too many activities that require self-control, they engage in unethical behavior owing to impaired moral awareness.

Another promising theoretical explanation as to why individuals engage in unethical behavior at work is that of moral disengagement. Originally conceptualized by Bandura (1986, 1999) as a set of cognitive mechanisms that allow an individual to disassociate with his/her internal moral standards and behave unethically without feeling distress, the concept of moral disengagement has attracted growing attention among scholars in recent years since it provides a plausible explanation for several corporate scandals over the past 15 years. For example, researchers have highlighted that in explaining his unethical conduct, Bernie Madoff argued his clients were to blame, emphasizing that they decided to invest with him although they knew about the risks of investing in the stock market (the cognitive mechanism of attribution of blame), and blaming the government, claiming the government was the biggest Ponzi scheme in history (the cognitive mechanisms of diffusion of responsibility and advantageous

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comparison; Kish-Gephart et al., 2014). Similarly, in seeking to explain away unethical behavior that occurred in their organization, senior executives in Siemens blamed a small minority of employees in certain subsidiaries, even though there was evidence that senior management was aware of, and did not discourage, widespread bribery in their organization (the cognitive mechanism of diffusion of responsibility).

Since the introduction of the concept of moral disengagement over two decades ago, we have witnessed growing research on its antecedents and outcomes among adolescents and the general population. However, only in the past decade have researchers begun to explore extensively factors leading people to morally disengage in organizational contexts and its consequences on organizational outcomes (Bonner et al., 2016). This focus has resulted from researchers identifying that perpetrators of unethical conduct, such as Bernie Madoff and Enron's Ken Lay, have used moral disengagement techniques to explain away their wrongdoing (e.g., Barsky, 2011; Dang et al., 2017; Hinrichs et al., 2012; Kish-Gephart et al., 2014). Table 1 notes the corporate scandals that prior research has highlighted as examples of moral disengagement, the number of times these have been mentioned in the literature, and whether these are examples of individual or collective (team/group/organizational) moral disengagement. Given the negative and potentially devastating consequences for organizations that result when employees individually or collectively morally disengage, and behave immorally without feeling distress, it is imperative for us to examine the reasons employees morally disengage and the workplace factors that may prevent them from doing so.

Insert Table 1 here

To provide a comprehensive understanding of the reasons employees morally disengage and its damaging consequences for organizations, the present study undertakes a systematic review of conceptual and empirical research on moral disengagement in the workplace. This review allows us to make several contributions above and beyond those of prior general reviews

(i.e., Moore, 2015) and of meta-analyses of the moral disengagement literature that focus on adolescents and children (Gini et al., 2014; Gini et al., 2015). First, although the literature provides a credible explanation as to why employees disassociate with their own moral standards and behave unethically without feeling distress, no systematic review on moral disengagement at work exists. Even though Moore (2015) reviewed the literature on moral disengagement more generally, her review neither highlighted the workplace factors that lead employees to morally disengage, nor examined its influence on work outcomes. Although we expect some antecedents, such as individual differences—which were covered in Moore's (2015) review—to predict moral disengagement both in and outside the workplace, we might also expect group and organizational factors (e.g., leadership and organizational culture/climate) to exert significant effects on individuals' propensity to morally disengage.

In addition, despite the fact that some outcomes of moral disengagement are likely to be similar in work and non-work contexts, such as cheating, social loafing, and unethical behavior—as covered in Moore's (2015) review—we might expect some to be unique to workplace contexts (e.g., intention to leave, unethical pro-organizational behavior, and counterproductive work behavior). Hence, we believe that a review of the moral disengagement literature in work contexts is not only more valuable than that in prior studies (Moore, 2015), but also critical to advancing understanding in the field. In line with recent reviews of ethical constructs (e.g., Newman et al., 2017), our review highlights ways in which moral disengagement has been conceptualized and measured in organizational contexts and clarifies the nomological network of variables to which moral disengagement is related. In order to do this we develop a conceptual framework (Figure 1) and present a table summarizing prior research (Table 3), which not only provide clarity as to the key insights derived from prior work, but also provide a basis to inform future research endeavors.

Second, we make another important contribution to the literature by highlighting key

avenues for empirical and theoretical development of the field. In doing so, we call on researchers to adopt multilevel approaches to study moral disengagement; examine its dynamic nature; examine actions organizations can take to prevent or reduce moral disengagement; examine the link between moral disengagement and prosocial behavior; identify factors motivating people to morally disengage; understand cultural influences on moral disengagement at work; and distinguish between the different mechanisms of moral disengagement when undertaking empirical research. To improve our theoretical understanding of how moral disengagement arises and influences work outcomes, we call on researchers to incorporate insights from trait activation theory (Tett and Guterman, 2000), situational strength theory (Meyer et al., 2010), and role theory (Kahn et al., 1964). Such insights are of vital importance to organizations that seek to stop employees from morally disengaging and prevent it from damaging their organization.

This article is organized into three main sections. In the first section, we highlight how we searched for empirical research on moral disengagement. In the second section, we discuss conceptualization of moral disengagement in the literature. Then, we review empirical studies on the antecedents, outcomes, and moderators of moral disengagement, before examining methods of measuring moral disengagement in prior studies. In the third section, we develop an agenda for future research in relation to opportunities for theoretical and empirical development of the field.

Searching for Empirical Research on Moral Disengagement

In line with best practice (Short, 2009), we searched in the Web of Science, Google Scholar, and other relevant databases for articles and doctoral dissertations in English with the term moral disengagement in their title, keywords, abstract, or text. This search yielded a total of 1047 potentially relevant articles or dissertations. We read the abstracts and methods sections

of all articles and dissertations to determine whether the studies meet our inclusion criteria. Since the focus of this study is to examine the factors that lead individuals to morally disengage at work, and the subsequent influence of moral disengagement on organizational outcomes, we included articles or dissertations that met the following criteria. First, we only included work that mentioned the term moral disengagement and either conceptually discussed, or empirically measured, moral disengagement (either as a higher-order construct capturing the eight mechanisms outlined by Bandura or focused on one or more of its mechanisms, such as moral justification). For example, we included work such as Niven and Healy's (2016) that examines one mechanism of moral disengagement, moral justification, while discussing the wider moral disengagement literature. Second, we only included work that was conducted in, or had implications for employees in, organizational contexts. Although most work drew on samples of employees or working adults, we also included a small number of articles on moral disengagement that have implications for organizational contexts, but which drew on samples of university students or adults (e.g., Detert et al., 2008).

We excluded work that drew on samples of school students, adolescents, athletes, consumers, and prisoners, because the findings from such studies are unlikely to be generalizable to employees in the organizational context. In undertaking our literature review, we did not impose time restrictions on the articles and dissertations to be included in our review. As a result of the screening, we included 51 articles and two doctoral dissertations which meet our aforementioned criteria. To ensure that we include all relevant work on this topic, we also conducted an additional search in business ethics journals, such as the Journal of Business Ethics and Business Ethics Quarterly to identify six (6) additional empirical articles. Further, we identified three (3) relevant papers presented at the Academy of Management Annual Meeting, to be included in our review. Our final sample included a total of 62 studies for inclusion in the review, 53 of which were empirical (44 quantitative, six qualitative, and three

mixed methods), and nine of which were conceptual in nature. In addition, we did not include seminal work that focuses on related concepts, such as rationalization or neutralization, in our empirical review.

Conceptualizing Moral Disengagement

Moral disengagement and related concepts

The concept of moral disengagement arose from Bandura's (1986, 1991, 1999) research, which has been variously titled social cognitive theory of moral thought and action, social cognitive theory of moral agency, or socio-cognitive self-theory. Henceforth, for simplicity we refer to it as social cognitive theory. This theory asserts that human functioning results from a dynamic interplay between personal, environmental, and behavioral influences, a process Bandura et al. (1996) labels as "reciprocal determinism." Social cognitive theory can be distinguished from other learning theories in that it stresses the important role of cognition in the triadic interaction between the self, the environment, and one's behavior. Although some researchers have treated moral disengagement as a standalone theory, and used the term moral disengagement theory, Bandura (1986, 1999, 2011) considers it a facet of social cognitive theory, and not a standalone theory.

In his work on social cognitive theory, Bandura (2011) approaches the moral self by situating it within a broader social cognitive self. This socio-cognitive system is governed by self-organizing, proactive, self-reflective, and self-regulative mechanisms. Within this system, moral reasoning and agency is exercised and translated into action through mechanisms rooted in moral standards. Bandura proposes "eight cognitive mechanisms that decouple one's internal moral standards from one's actions" (Moore, 2015, p. 199) and explains why people engage in

unethical or immoral behaviors without self-censure or guilt (Bandura, 1986). According to Bandura (1986), an individual morally disengages through these eight mechanisms.

The eight cognitive mechanisms are moral justification, euphemistic labeling, advantageous comparison, displacement of responsibility, diffusion of responsibility, disregard or distortion of consequences, dehumanization, and attribution of blame (Bandura, 1986, 1999, 2011; Bandura et al., 1996). These eight mechanisms fit into four categories or what Bandura (1999) terms "loci" or "sets": behavioral, agency, outcomes, and victim. Bandura (1986, 1999, 2011) proposes they occur in this specific order, that the first stage of moral disengagement is the behavioral locus and associated mechanisms, followed by the other loci and associated mechanisms. Hence, moral disengagement is regarded as a linear process in which one can only achieve the last stage of moral disengagement (victim dehumanization and victim blaming) by progressing through the other three loci. However, to date, research has not confirmed or disconfirmed this view. Hence, in the section on future research, we will discuss whether this process is indeed the most accurate representation of moral disengagement. The loci and the associated mechanisms are now discussed in the order in which Bandura argues they occur.

The first locus is *behavioral*, that is, individuals morally disengage via rationalizing their behaviors in several ways or mechanisms. The mechanisms in this category include *moral justification*, *euphemistic labeling,* and *advantageous comparison*. Moral justification is the process by which immoral conduct is justified as being acceptable by the perpetrator, in that it serves as social or moral purpose (Bandura, 1999). This justification can be enabled by the next mechanism of *euphemistic labeling*, which refers to the use of language by the perpetrator to verbally sanitize the immoral conduct, making it seem respectable. An example that Bandura (1999) uses to illustrate such labeling is the frequent description of civilian deaths during military operations as "collateral damage," as opposed to explicitly stating "civilian deaths." The final mechanism under the *behavioral* locus is *advantageous comparison*. By comparing

immoral conduct against perceivably worse conduct, it makes the immoral conduct more acceptable (Bandura, 1999).

The second locus of disengagement mechanisms is concerned with *agency* (Bandura, 1999), that is, ways in which individuals make sense of their own choices and associated actions. The agency locus includes the mechanism of *displacement of responsibility* where perpetrators stress that they are not responsible for immoral conduct and that it lies with some external force or decision-maker higher up in the organizational hierarchy (Bandura, 1999). It also includes the mechanism of *diffusion of responsibility,* which refers to the perpetrator's unwillingness to take responsibility for the immoral conduct of a group, by arguing that the perpetrator does not feel personally liable for that conduct.

The third locus of moral disengagement labeled *outcomes* includes only one mechanism, *disregard or distortion of consequences*. This refers to a situation in which perpetrators choose to ignore the harm they have caused, point out to others that the harm is less serious than it actually is, or argue that they have not caused harm (Bandura, 1999). Put more simply, the individual morally disengages by ignoring or verbally minimizing the negativity of the outcome.

The final locus is concerned with how the perpetrator addresses the *victim* of immoral conduct and includes the mechanisms *dehumanization* and *attribution of blame*. For Bandura (1999), *dehumanization* refers to the perpetrator of immoral conduct treating the victim as being worthy of harm or of being less human than others. Bandura (1999) highlights that throughout history, individuals have engaged in unspeakable acts directed at others through the mechanism of dehumanization. Boardley and Kavussanu (2011) provide the example of athletes referring to their competition as animals. The final mechanism of this locus, *attribution of blame*, refers to the situation in which perpetrators seek to blame others, usually the victim, for the immoral

conduct to exonerate themselves of responsibility. The loci and associated mechanisms of moral disengagement are highlighted in Table 2.

Insert Table 2 here

In developing the concept of moral disengagement, Bandura (1986) built on ideas from seminal work on rationalization (Cressey, 1953) and neutralization (Sykes and Matza, 1957), which are invoked as concepts that explain how individuals explain away or justify their unethical behavior. The rationalization and neutralization mechanisms proposed in this conceptual research share significant overlap with the moral disengagement mechanisms of Bandura (1986, 1999, 2011), in that they capture many of the same ways in which individuals morally disengage. For example, a substantial number of the rationalization mechanisms highlighted in previous work overlap with those Bandura proposed (Ashforth and Anand, 2003). They include denial of responsibility (similar to Bandura's mechanism of displacement of responsibility), denial of injury (similar to Bandura's mechanism of distortion of consequences), denial of victim (similar to Bandura's mechanisms of victim blaming and depersonalization), and appeal to higher loyalties (similar to Bandura's mechanism of moral justification). Similarly, neutralization mechanisms highlighted in subsequent studies (e.g., Fooks et al., 2013) share significant conceptual overlap with the moral disengagement mechanisms proposed by Bandura. They include denial of responsibility (similar to Bandura's mechanism of displacement of responsibility), condemnation of condemners, denial of harm or injury (similar to Bandura's mechanism of distortion of consequences), denial of the victim (similar to Bandura's mechanisms of victim blaming and depersonalization), and appeal to higher loyalties/authority (similar to Bandura's mechanism of moral justification).

Bandura's conceptualization of moral disengagement has stood the test of time, with recent research on moral disengagement continuing to rely on his typology. In the past decade, Bandura's typology has been drawn upon in conceptual studies to explain immoral behavior in

supply chains (Eriksson, 2016) and individuals' response to organizational injustice (Liu and Berry, 2013) and abusive supervision (Loi et al., 2015). In seminal conceptual studies, it is also argued that moral disengagement initiates, facilitates, and perpetuates organizational corruption (Moore, 2008) and sexual harassment at work (Page and Pina, 2015).

Conceptualizing moral disengagement as a collective group or organizational-level construct

Although moral disengagement was originally conceptualized as an individual-level phenomenon, there is growing agreement among researchers that self-regulation of morality is not determined by internal factors alone and may be cultivated through an individual's interactions with others. In their conceptual work, Johnson and Buckley (2015) argue that moral disengagement is an inherently interpersonal phenomenon. They argue that owing to high levels of interpersonal proximity between members within a group, when one group member morally disengages, others in the group are also likely to morally disengage as a result of social contagion processes. In particular, they argue that leaders are likely to influence moral disengagement in groups and organizations, because of the power they exert in the group or organizational hierarchy. Similarly, Ashforth and Anand (2003) argue that corrupt (unethical) behavior and the rationalization ideologies (moral disengagement mechanisms) associated with it become normalized in organizations owing to a permissive ethical climate facilitated through leadership and organizational structures and processes. Such arguments are consistent with Moore's (2008) arguments that corruption becomes normalized within organizations through social contagion processes. Finally, Martin et al. (2014) argue that moral disengagement is inherently a collective phenomenon that may be influenced by the ethical infrastructure (ethical climates and culture) in the organization.

Accordingly, researchers have argued that moral disengagement may be a collective

characteristic of a group or team (Alnuaimi et al., 2010; Huang and Yan, 2014), since individuals collectively disassociate from the moral standards held by the team or group. For example, Huang and Yan (2014) defined group moral disengagement as the extent to which the self-regulation of the whole group is dampened through the cognitive mechanisms employed by group members.

Compared with burgeoning work on moral disengagement at the individual-level of analysis only two studies have examined the phenomenon of collective (group) moral disengagement in work contexts (Alnuaimi et al., 2010; Huang and Yan, 2014), some studies on schoolchildren and adolescents provide support for the concept of collective moral disengagement (Gini et al., 2015; Pozzoli et al., 2012). This research points to a more recent shift in research on moral disengagement, that is, considering it a phenomenon that can occur across individuals. Given that, as previously stated, research has pointed to moral disengagement as a potential source of large-scale corporate and economic crises, it is somewhat logical that scholarship has begun to evolve to explore beyond the individual level of analysis to better understand moral disengagement.

Review of Empirical Research on Moral Disengagement

In the following sections, we review empirical research on moral disengagement. We start by examining the literature on the antecedents of moral disengagement and the literature that has treated moral disengagement as a mediator. We then review studies on the outcomes of moral disengagement and on the moderators of the relationships between moral disengagement and its antecedents/outcomes. Finally, we examine how moral disengagement has been measured in the literature. In Table 3, we summarize the findings of quantitative studies on moral disengagement, the relationships between key variables, the measurement instruments used, and the study design adopted. In Figure 1, we provide a conceptual framework highlighting the

nomological network of variables to which moral disengagement is related, based on our review of prior work.

Insert Table 3 here

Insert Figure 1 here

Antecedents of moral disengagement and moral disengagement as a mediator

Research examining factors leading people to morally disengage in the work context has increased rapidly in the past decade. In many of these studies moral disengagement is treated as a dependent variable influenced by antecedents at the individual, group, and organizational-level. In other studies moral disengagement is treated as a mediator which explains the influence of other variables on work attitudes and behaviors. In the following sections, we review empirical studies on the antecedents of moral disengagement, aiming to identify conflicting findings and knowledge gaps. At the same time we review work where moral disengagement has been treated as a mediator.

Individual-level antecedents

The individual-level antecedents of moral disengagement have received growing attention in the management literature, and in the psychology literature more generally (Moore, 2015). In the management literature, there has been strong emphasis on individual differences as antecedents of moral disengagement. This approach may result from the fact that Detert et al. (2008), whose measurement scales are used by many of the studies in this review, called for increased research into how individual differences predict moral disengagement. In particular, they identified numerous individual differences associated with moral disengagement, including empathy, trait cynicism, locus of control, and moral identity. They found that empathy and moral identity had a negative relationship with moral disengagement, whereas

trait cynicism and locus of control had a positive relationship (Detert et al., 2008). Drawing on social cognitive theory, recent research has also established that envy is likely to give rise to moral disengagement (Duffy et al., 2012).

Scholars have also begun to examine the influence of other individual differences on moral disengagement that do not fit neatly into the categories Detert et al. (2008) proposed. For example, researchers have established that individuals' honesty-humility (Ogunfowora and Bourdage, 2014), leadership self-efficacy and affective motivation to lead (Hinrichs et al., 2012), authenticity (Knoll et al., 2016), interpersonal justice perceptions (Lee et al., 2017), perceptions of earnings management ethics (Beaudoin et al., 2015), moral identity (Kennedy et al., 2017; McFerran et al., 2010; Vitell et al., 2011), moral personality (McFerran et al., 2010), and religiosity (Vitell et al., 2011) all reduce the likelihood that individuals morally disengage. In addition, research has found that resource depletion (Lee et al., 2016), psychological entitlement (Lee et al., 2017), organizational identification (Chen et al., 2016), non-calculative motivation to lead (Hinrichs et al. 2012), psychopathy (Stevens et al. 2012), and negative emotions (Fida et al., 2015a) all increase the likelihood that individuals will morally disengage. Drawing on Bandura's (1986) social cognitive theory, Baron et al. (2015) found that entrepreneurs' motivation for financial gain was positively associated with moral disengagement, while their motivation for self-realization was negatively associated. Employee perceptions of psychological contract breach and job insecurity have also been found to be positively related to their moral disengagement (Astrove et al., 2015; Huang et al., 2017)

In many of these studies, moral disengagement was found to be an underlying mechanism that explained the influence of individual differences on measures of unethical behavior. Drawing on social cognitive theory, moral disengagement has been found to mediate the effects of self-monitoring on unethical decision-making (Ogunfowora et al., 2013), authenticity on unethical behavior (Knoll et al., 2016), envy on social undermining (Duffy et al., 2012),

resource depletion on undermining (Lee et al., 2016), psychopathy on unethical decision-making (Stevens et al., 2012), implicit beliefs on deception tactics (Tasa and Bell, 2015), perceptions of earnings management ethics on ethically questionable accounting practices (Beaudoin et al., 2015), and employee creativity on workplace deviant behavior (Zheng et al., 2017). Integrating social cognitive theory with attribution theory to explain how and when individuals engaged in counterproductive work behavior (CWB) after they experienced psychological contract breach, Astrove et al. (2015) found that moral disengagement fully mediated the positive relationship between psychological contract breach and CWB.

Researchers have drawn on other theories in addition to social cognitive theory to explain the mediating effects of moral disengagement. For example, drawing on the stressor-emotion model, Fida et al. (2015a) reported that moral disengagement explained the process through which negative emotions led to greater CWB. Drawing on attribution theory, Lee et al. (2017) confirmed that moral disengagement mediated the effects of psychological entitlement on unethical pro-organizational behavior and CWB. Similarly, Chen et al. (2016) found that moral disengagement explained the link between organizational identification and unethical pro-organizational behavior across three studies. Additionally, in the workplace setting, moral disengagement has been found to mediate the effects of honesty-humility on leadership emergence (Ogunfowora and Bourdage, 2014) and of job insecurity on both employees' organization deviance and intention to leave (Huang et al., 2017). Moral disengagement has also been found to mediate the relationship between security-related stress and information security policy violation intention (D'Arcy et al., 2014) and that between dispositional creativity and unethical behavior (Keem et al., 2018).

Finally, recent research has found that gender may influence an individual's propensity to morally disengage. Across multiple studies, Kennedy et al. (2017) found that men had higher levels of moral disengagement than women. She also found that gender differences in moral

identity strength explained the higher propensity of men to morally disengage and endorse unethical negotiation tactics.

Overall, there is strong and consistent evidence across studies to suggest that individual differences predict moral disengagement. In addition, across numerous studies moral disengagement has been identified as a mechanism that explains why certain individuals are more likely to engage in unethical or immoral behavior. However, with the exception of a few studies (e.g., Lee et al., 2017), limited work has tested the explanatory power of moral disengagement vis-à-vis other possible theoretical explanations as to why certain individuals are more likely to engage in unethical or immoral behavior. This lack of studies is surprising, given that researchers have emphasized the need to test the relevant power of different theories to explain why people engage in unethical/immoral behavior at work (Lee et al., 2017). In addition, we have limited knowledge of the motives as to why people might morally disengage, especially in relation to whether they do it to benefit themselves (i.e., for self-interested motives) or to protect others (i.e., individuals in their organization, supervisor, or coworkers).

Team/group-level antecedents

Although moral disengagement has generally been viewed as an individual-level phenomenon, it has also been treated as a collective phenomenon influenced by antecedents at the team/group level. However, only a small number of studies have examined team/group-level antecedents of moral disengagement in organizations, such as team size/dispersion and leadership. Alnuaimi et al. (2010) examined the influence of both team size and team dispersion on three dimensions of moral disengagement: perceptions of diffused responsibility, individual qualities of team members and attribution of blame, and the mediating effects of these variables on social loafing. They found that diffusion of responsibility and attribution of blame mediated the relationship

between team size and social loafing. Further, dehumanization mediated the relationship between team dispersion and social loafing.

Researchers have also begun to investigate the influence of the leader in reducing moral disengagement. Moore et al. (2018) found that employee perceptions of ethical leadership were related negatively to moral disengagement across four studies at the individual-level of analysis. Similarly, Huang and Yan (2014) reported that ethical leadership led to lower levels of group moral disengagement and that group moral disengagement mediated the relationship between ethical leadership and the collective organizational deviance of group members. Drawing on social cognitive theory, Palmer (2013) found that moral disengagement mediated the relationship between leader behavior and follower ethical behavior at the individual-level of analysis. Overall, there is consistent evidence across several studies that leadership, especially ethical leadership, reduces levels of moral disengagement and, in turn, the unethical behavior of employees. However, there has been limited research on other team/group-level variables that may influence moral disengagement and on styles of leadership that may lead to higher levels of moral disengagement among employees. Compared with knowledge on the individual and organizational-level antecedents of moral disengagement, that on the team/group-level antecedents of moral disengagement is limited.

Organizational-level antecedents

Drawing on social cognitive theory, researchers have begun to examine organizational factors that predict moral disengagement, and the role of moral disengagement in mediating the relationship between such antecedents and unethical/counterproductive behaviors in the workplace. For example, Kish-Gephart et al. (2014) found that where the organization provided significant opportunities for self-interested gain, employees exhibited higher levels of moral disengagement. Other researchers have argued that organizational injustice may result in higher

levels of unethical behaviors among employees through eliciting moral disengagement (Hystad et al., 2014; Liu and Berry, 2013; Loi et al. 2015). For example, Hystad et al. (2014) found that employees' perceptions of organizational injustice caused them to engage in deviant behaviors (risk-taking, noncompliance, and lack of participation) through two key mechanisms of moral disengagement (diffusion and displacement of responsibility). Integrating social cognitive theory, job/demands resources theory, and regulatory focus theory, Valle et al. (2017) found that organizational politics led to higher levels of unethical behavior among employees through fostering their moral disengagement.

Researchers have also examined the role of organizational culture and climate as antecedents of moral disengagement. For example, Hiekkataipale and Lämsä (2017) found that an "unhealthy" ethical culture could foster an environment that breeds moral disengagement. Petitta et al. (2017) drew on behavioral reasoning theory to argue how moral disengagement explains the process by which organizational safety culture influences accident underreporting. They found a negative link between a bureaucratic safety culture and moral disengagement and a positive link between a technocratic safety culture and moral disengagement. Additionally, moral disengagement was found to fully mediate the effects of organizational culture on accident underreporting. Based on social cognitive theory, Claybourn (2011) established that employees' negative perceptions of the organizational climate (i.e., feeling mistreated by other employees and the organization) led to increased levels of harassment at work through fostering higher levels of moral disengagement. Finally, He et al. (2017) found that the more employees were forced to undertake compulsory citizenship behaviors by their organization, the more likely they were to morally disengage. They further confirmed that moral disengagement mediated the effects of compulsory citizenship behaviors on CWB.

Using case studies from multiple organizations, Eriksson and Svensson (2016) identified that moral responsibility and moral decoupling acted as antecedents of moral

disengagement within organizations. Egels-Zandén (2017) found that managers use moral disengagement mechanisms to determine groups of suppliers that will be subject to audit in their global supply chain. In other words, the type of supplier determined the moral disengagement mechanisms that were utilized.

Overall, the research on the organizational-level antecedents of moral disengagement, such as organizational culture and climate, has burgeoned in recent years. However, the overwhelming majority of prior work has considered employees' perceptions of organizational-level antecedents, rather than aggregated multiple ratings of employee perceptions to the organizational level of analysis to more accurately measure organizational culture or climate, or draw on more objective organizational-level indicators. Such studies have also measured moral disengagement at the individual-level of analysis. Although researchers aimed to determine actions that organizations can take to limit moral disengagement, we have yet to witness experimental research examining the effectiveness of organizational policies or interventions in preventing people from moral disengagement or limiting its negative effects. Given the wave of corporate scandals over the past 15 years, and the resultant impetus for organizations to reduce the occurrence of unethical and immoral behaviors, this gap is surprising.

Summary

Our review of empirical work on the antecedents of moral disengagement highlighted burgeoning research on the individual-level factors that predict individuals' propensity to morally disengage. In contrast, there has been limited focus on the team/group-level antecedents of moral disengagement and the effectiveness of organizational policies or interventions to reduce moral disengagement among employees. In addition, researchers have yet to undertake multilevel work that examines the relative importance of individual-level

factors vis-à-vis team/group and organizational-level factors in fostering moral disengagement. This lack of studies is a surprise, given that social cognitive theory (Bandura, 1986) asserts that an individual's behavior results from the dynamic interplay between personal (individual), environmental (group/organizational), and behavioral influences. Finally, we found no evidence of studies on the national determinants of moral disengagement, such as cultural or institutional factors. This gap is surprising, given research that shows institutional and cultural differences at the national level predict levels of corruption and ethical decision-making more generally and that moral development is culturally contingent (Husted, 1999; Husted and Allen, 2008; Pellegrini and Gerlagh, 2008).

Outcomes of Moral Disengagement

Our review of the empirical literature highlighted growing research on the outcomes of moral disengagement. In most of these studies moral disengagement is treated as an independent variable. These can be categorized into work attitudes and work behaviors as individual-level outcomes, work behaviors as team/group level outcomes and organizational-level outcomes.

Individual-level outcomes (work attitudes)

Despite work attitudes being a key outcome variable in the organizational behavior literature, limited studies have examined the relationship between moral disengagement and employee work attitudes (Nguyen, 2015). The literature has only explored the link between moral disengagement and turnover intentions/intentions to stay. Drawing upon Bandura's (1977) earlier research on social learning theory, Nguyen (2015) explored the link between socialization of newcomers, their perceptions of organizational ethics, and turnover intentions. She found that moral disengagement was a significant predictor of turnover intentions. In addition, newcomers in the organization who did not engage in moral disengaging tactics were

found to have a greater alignment with their ethical values and behaviors, and exhibited a higher intention to stay. Similarly, Huang et al. (2017) established that morally disengaged employees had high intentions to leave the organization. In light of such findings, it is surprising that researchers have yet to examine the relationship between moral disengagement and positive employee attitudes, such as intention to stay, job satisfaction, work engagement, or organizational commitment.

Individual-level outcomes (work behaviors)

Moral disengagement has been found to influence desirable and undesirable work behaviors at the individual and team levels of analysis. For example, drawing on social cognitive theory, a positive association has been found between moral disengagement and undesirable behaviors in the workplace, such as unethical decision-making (Baron et al., 2015; Chugh et al., 2014; Detert et al., 2008; Moore et al., 2012; Ogunfowora et al., 2013), CWB (Astrove et al., 2015; Fida et al., 2015a; Fida et al., 2015b; Samnani et al., 2014; Stevens et al., 2012), unethical behaviors (Barsky, 2011; Keem et al., 2018; Knoll et al., 2016; Tasa and Bell, 2015; Welsh et al., 2015), unethical pro-organizational behavior (Chen et al., 2016; Lee et al., 2017; Valle et al., 2017), workplace harassment (Claybourn, 2011), accident underreporting (Petitta et al., 2017), workplace punishment (Pryor et al., 2015), discretionary expense accruals (Beaudoin et al., 2015), deviant behaviors (Christian and Ellis, 2014; Huang et al., 2017; Hystad et al., 2014; Ntayi et al., 2010); cheating behavior (Fida et al., 2016), deception tactics (Tasa and Bell, 2015), undermining behaviors (Duffy et al., 2012; Lee et al., 2016), delinquent behavior at work (Cohen et al., 2014), employee silence (He et al., 2017), endorsement of unethical negotiation tactics (Kennedy et al., 2017), and social loafing (Alnuaimi et al., 2010).

Several studies have also reported an association between moral disengagement and desirable work behaviors, such as organizational citizenship behavior (OCB; Bonner et al.,

2016; Fida et al., 2015a), ethical behavior (Palmer, 2013), and leadership emergence (Ogunfowora and Bourdage, 2014). For example, drawing on Bandura et al.'s (1996) social cognitive theory, Fida et al. (2015a) demonstrated that nurses with high moral disengagement often had low OCBs. Specifically, morally disengaged nurses tended to behave less prosocially (e.g., they avoid helping others, work minimum hours, or miss work-related meetings). Bonner et al. (2016) reported that ethical leadership mediated the relationship between supervisor moral disengagement on employee OCBs and job performance, especially when employee moral disengagement was low.

In examining the effects of moral disengagement on behavioral outcomes, researchers have typically drawn on Bandura's (1986, 1991) social cognitive theory (Baron et al., 2015; Beaudoin et al., 2015; Claybourn, 2011; Detert et al., 2008; Fida et al., 2015b; Huang and Yan, 2014; Hystad et al., 2014; Knoll et al., 2016; Moore et al., 2012; Ogunfowora et al., 2013). For example, Bonner et al. (2016) drew on social cognitive theory to argue that morally disengaged supervisors were less likely to demonstrate ethical behaviors to their followers. Similarly, Baron et al. (2015) explained why entrepreneurs' decisions were incongruent with their moral norms (i.e., motivation for financial gain), and identified that entrepreneurs who are morally disengaged had a tendency to make unethical decisions. In the workplace setting, Moore et al. (2012) used social cognitive theory to confirm a link between individuals' propensity to morally disengage and both their unethical behavior and decision-making.

Other researchers have used social cognitive theory in combination with other theories to examine the outcomes of moral disengagement. For example, Duffy et al. (2012) integrated social cognitive and social identification theories to explain the reasons envy is related to social undermining. Specifically, from the perspective of social cognitive theory, they hypothesized that through fostering employee moral disengagement, envy led individuals to undermine coworkers (i.e., social undermining). They then found that when social identification and team

identification were low, the effects of envy on undermining through the mediating mechanism of moral disengagement were stronger, especially when team undermining norms were higher.

Our review highlighted that research on the link between moral disengagement and unethical/immoral work behaviors is increasing, but that on the relationship between moral disengagement and more positive work behaviors, such as citizenship behaviors, is limited. In addition, our review established that few studies have considered the relative explanatory power of moral disengagement as a theoretical explanation vis-à-vis other theoretical explanations as to why individuals engage in unethical or immoral behavior at work. Finally, our review identified that limited research has focused on ascertaining the mechanisms of moral disengagement exhibiting the strongest link with unethical/immoral behavior.

Team/group-level outcomes (work behaviors)

Other research has begun to explore the relationship between moral disengagement and undesirable behaviors at the team or group level of analysis (Alnuaimi et al., 2010; Huang and Yan, 2014). For example, using social learning theory (Bandura, 1977) to explain the relationship between unethical leadership and group collective deviant behaviors, Huang and Yan (2014) identified a positive link between group moral disengagement and group collective organizational deviant behaviors. That is, group members with unethical leaders were more likely to morally disengage, which, in turn, led to deviant behaviors at the group level. Despite these findings, team/group-level outcomes of moral disengagement in the workplace have received limited attention compared to individual-level outcomes.

Organizational-level outcomes

Very limited work has examined the organizational-level outcomes of moral disengagement. Only Egels-Zande (2017) examined such issues. They found that organizations used moral disengagement mechanisms to place firms outside their responsibility boundaries. Given the paucity of research more work needs to be done to examine the outcomes of collective moral disengagement at the organizational-level.

Summary

Our review of the literature has shown that moral disengagement exerts a significant influence on the work attitudes and behavior of employees at the individual-level of analysis. In contrast, there has been limited research on the team/group and organizational-level outcomes of moral disengagement. Our review also highlighted that limited research examines whether moral disengagement theory provides a better explanation than other theories as to why individuals engage in unethical/immoral behavior at work, and identified a dearth of research on the relative influence of different moral disengagement mechanisms on employee work outcomes.

Moderators of the relationship between moral disengagement and its antecedents/outcomes

Despite growing literature on the consequences of moral disengagement, we identified only a small number of studies that have examined the boundary conditions of the relationship between moral disengagement and its antecedents/outcomes in the workplace (Astrove et al., 2015; Barsky, 2011; Beaudoin et al., 2015, Christian and Ellis, 2014; He et al., 2017; Huang and Yan, 2014; Huang et al., 2017; Knoll et al., 2016; Lee et al., 2016; Ntayi et al., 2010; Valle et al., 2017; Welsh et al., 2015). For example, in line with psychological contract theory, Christian and Ellis (2014) highlighted that the relationship between moral disengagement and

deviant behaviors was stronger when turnover intentions were high rather than low. Drawing upon social cognitive theory, Knoll et al. (2016) established that situational strength moderated the effects of moral disengagement on unethical behavior in such a way that moral disengagement only influenced unethical behavior in weak, as opposed to strong, situations. Chugh et al. (2014) found that moral disengagement could lead to unethical decision-making under conditions of primed attachment anxiety, but not under conditions of primed attachment security. This finding is consistent with attachment theory (Ainsworth et al., 1978). Lee et al. (2016) found that when individuals had high, as opposed to low, levels of moral identity, they were less likely to respond to interpersonal injustice by morally disengaging and undermining others. Further, the relationship between employees' moral disengagement and unethical pro-organizational behavior was found to be stronger when organizational identification is higher (Lee et al., 2017). Welsh et al. (2015) found that an individual's prevention focus reduced the likelihood that he/she would morally disengage and engage in unethical behavior after making a series of ethical decisions. Finally, Valle et al. (2017) revealed that an employee's regulatory focus moderated the relationship between moral disengagement and unethical pro-organizational behavior in such a way that the relationship was stronger when his/her prevention focus was higher.

At the group level of analysis, Huang and Yan (2014) drew on Hofstede's (1980) cultural value orientation framework to examine the influence of power distance climate on the leadership/moral disengagement relationship. They established that the group power distance climate moderated the relationship between unethical leadership and group moral disengagement in such a way that the relationship was stronger in groups with high power distance climate than in groups with low power distance climate.

In conclusion, although there is a small but growing body of research examining the situations in which moral disengagement will more or less strongly influence different work

outcomes, limited research has been conducted as to how individual and group/organizational antecedents interact to predict moral disengagement. This gap is surprising, given social cognitive theory highlights the dynamic interplay between personal (individual-level) and situational (group/organizational-level) factors in shaping moral disengagement.

Moral disengagement as a moderator

Scholars have also treated moral disengagement as a moderating variable that interacts with other variables to influence work outcomes (Bonner et al., 2016; Dang et al., 2017; Nguyen, 2015; Pryor et al., 2015; Samnani et al., 2014). For example, in line with social cognitive theory (Bandura, 1986), Bonner et al. (2016) reported that employee moral disengagement moderated the negative relationship between supervisor moral disengagement and employee perceptions of ethical leadership, in such a way that the relationship was stronger when employee moral disengagement was low as opposed to high. Nguyen (2015) indicated that moral disengagement moderated the relationship between employees' perceptions of organizational ethics and turnover intentions in such a way that the relationship was stronger when moral disengagement was lower. She also found that turnover intentions were a stronger predictor of deviant behaviors when an employee's moral disengagement was higher than when it was lower.

Drawing on Bandura's (1986) social cognitive theory to explain the relationship between negative affect and CWB, Samnani et al. (2014) found that moral disengagement moderated the relationship between employee negative affect and CWB in such a way that employees with higher levels of moral disengagement were more likely to engage in CWB than those with lower levels of moral disengagement. They also drew on the relational theory of Miller (1976) to examine a three-way interaction between negative affect, moral disengagement, and gender. Their findings confirmed that men with high levels of negative affect and moral disengagement were more likely to engage in CWB than their women counterparts. Dang et al. (2017) found

that an employee's moral disengagement propensity influenced his/her intentions to ostracize the leader when the leader used moral disengagement language to explain away unethical conduct of employees through influencing his/her perceptions of the leader's social account ethicality. Finally, Niven and Healy (2016) reported that employees with high moral justification (one dimension of moral disengagement) had a tendency to engage in unethical behavior when provided with performance goals. Overall, we have witnessed limited research on moral disengagement as a moderating factor influencing the relationship between other variables.

Measuring and "Capturing" Moral Disengagement

Although we have witnessed increasing empirical research on moral disengagement, there has been a lack of consistency over how moral disengagement and its associated mechanisms have been measured in quantitative studies (with researchers drawing on numerous scales) or captured in qualitative studies. Such inconsistencies make it difficult to generalize findings across studies, since aspects being measured or captured may vary from study to study.

In addition, while Bandura's original conceptualization of moral disengagement largely treats it as being "state-like" in nature, and amenable to development as individuals interact with the environment and reflect on their behavior, prior empirical research and associated measurement instruments (e.g., Detert et al., 2008; Moore et al., 2012) have generally conceptualized and measured it as having trait-like dispositional propensities (Moore, 2015). Although our review of the empirical literature suggests that moral disengagement can be understood as both a relatively stable trait-like disposition as well as a state triggered by contextual factors, researchers have not always been consistent in terms of methods they have used to conceptualize and measure moral disengagement. Indeed, many of the key measures of moral disengagement we highlight in the following section have been used to measure moral

disengagement as both a state and trait. In the following sections, we review the key measures adopted in quantitative research before looking at how moral disengagement has been captured in qualitative work. We then go on to examine concerns about the methodologies adopted in previous work and provide recommendations for future research.

Quantitative measures of moral disengagement

Researchers have worked hard to develop and validate scales that capture moral disengagement amongst employees in the workplace. In this section, we examine each of the scales that researchers have developed, and highlight how more recent scales have built on earlier scales.

Bandura, Barbaranelli, Caprara, and Pastorelli's (1996) 32-item scale

Building on Bandura's earlier conceptual work, which treats moral disengagement as having state-like properties, Bandura et al. (1996) developed a 32-item scale to measure moral disengagement. Studies adopting this scale have typically conceptualized moral disengagement as being state-like and amenable to development as a result of contextual influences. This scale was developed to capture all eight of the cognitive mechanisms of moral disengagement. Given the scale was initially designed for use with children and adolescents, its use on working adult populations has been limited. Only eight studies in our review on moral disengagement at work used this scale (Claybourn, 2011; D'Arcy et al., 2014; Hinrichs et al., 2012; Hystad et al., 2014; Keem et al., 2018 (Study 2); Kennedy et al., 2017; Moore et al., 2018 (Study 3); Pryor et al., 2015). While some researchers (Claybourn, 2011; Pryor et al., 2015) found evidence of convergent validity for the original 32-item scale, others have not used the complete scale. For example, Hinrichs et al. (2012) measured only five out of the original eight mechanisms of moral disengagement and Hystad et al. (2014) only measured two.

Detert, Treviño, and Sweitzer's (2008) 24-item scale

Detert et al. (2008) modified Bandura's scale for a working adult population. As such is more suitable for capturing phenomenon of moral disengagement in the workplace than the original Bandura scale which captures moral disengagement more generally. They developed a 24-item scale that captures the original eight sub-dimensions of the original scale and reported strong construct validity. They argue that this scale measures an individual's propensity to morally disengage (i.e., has dispositional trait-like properties). This modified scale has been shown to exhibit good convergent and discriminant validity in numerous studies (Astrove et al., 2015; Baron et al., 2015; Christian and Ellis, 2014; Chugh et al., 2014; Ogunfowora and Bourdage, 2014; Ogunfowora et al., 2013; Samnani et al., 2014). The full scale or shorter versions of the scale (Nguyen, 2015; Palmer, 2013) have been used in 11 studies in our review. Although most researchers adopting this scale have argued it captures an individual's propensity to morally disengage, recent studies have also used it to measure moral disengagement as a state-like variable amenable to development as a result of group or organizational (contextual) influences (e.g., Astrove et al., 2015; Nguyen, 2015; Palmer, 2013).

McFerran, Aquino, and Duffy's (2010) 15-item scale

McFerran et al. (2010) developed a 15-item scale to measure moral disengagement. Similar to the Detert et al. (2008) measure, they modified the Bandura et al. (1996) scale to capture an employee's moral disengagement in the workplace. However, unlike Detert et al. (2008) they did not provide detail as to how the scale was developed and validated. As such it is a weaker measure than competing scales (Detert et al., 2008; Moore et al., 2012). As with the Detert et al. (2008) and Moore et al. (2012) scales, they argue that it measures an individual's propensity to morally disengage, that is, has dispositional trait-like properties. This scale captures a number of moral disengagement mechanisms, including the use of moral justification, the use of

euphemistic language or advantageous comparison, disavowing or displacing responsibility, and blaming and devaluing targets of harmful conduct. It has been used in a total of three studies (Duffy et al., 2012; Huang et al., 2017; McFerran et al., 2010). Although McFerran et al. (2010) argued that the scale captured an individual's propensity to morally disengage, subsequent research has also used it to measure moral disengagement as a state-like variable amenable to development as a result of group or organizational (contextual) influences (e.g., Duffy et al., 2012; Huang et al., 2017).

Moore, Detert, Treviño, Baker, and Mayer's (2012) 8-item scale

Moore et al. (2012) developed and validated a measure of moral disengagement in the workplace based on Bandura's theoretical description of the mechanisms of moral disengagement. This scale is better than previous measures as it is appropriate for a broad sample of adult employees in the workplace, incorporates all of the mechanisms of moral disengagement, and is significantly more parsimonious than competing measures which range from 15 to 32 items (e.g. Bandura et al., 1996; Detert et al., 2008). Unlike previous measures, it also provides the first systematic documentation of the convergent and discriminant validity of moral disengagement. As with the Detert et al. (2008) scale, they argue that this scale measures an individual's propensity to morally disengage, that is, has dispositional trait-like properties. Starting with an initial pool of 47 items, they eliminated items based on evidence from factor analysis and derived an 8-item scale. A growing number of studies have begun to adopt this scale (Beaudoin et al., 2015; Bonner et al., 2016; Chen et al., 2016 (study 1); Cohen et al., 2014; Dang et al., 2017; He et al. 2017; Keem et al., 2018 (study 1); Knoll et al., 2016; Lee et al., 2016; Lee et al., 2017; Moore et al., 2018 (studies 1, 2, and 3); Reynolds et al., 2014; Tasa and Bell, 2017; Valle et al., 2017; Zheng et al., 2017). However, Welsh et al. (2015) adapted two of the items in the original instrument to better reflect the context in which their

research was conducted, and Chen et al. (2016) created their own scale based on Moore et al.'s original instrument in their studies 2 and 3. The full scale or adapted versions of the scale have been used in 18 studies in our review, making it the most widely used and validated scale in the literature. Although most researchers adopting this scale have argued it captures an individual's propensity to morally disengage, recent studies have also used it to measure moral disengagement as a state-like variable amenable to development as a result of group or organizational (contextual) influences (e.g., Moore et al., 2018; Valle et al., 2017).

Context specific and ad hoc scales

Other authors have developed their own scales to measure moral disengagement. For example, Petitta et al. (2017) used an adapted version of a scale of moral disengagement especially designed for job safety by Barbaranelli and Perna (2004). Fida et al. (2015a) developed their own scale to measure moral disengagement at work, and Fida et al. (2016) drew upon the academic moral disengagement scale created by Farnese et al. (2011) to measure moral disengagement among students in vocational education. Arguing for the need to develop context-specific measures of moral disengagement, Fida et al. (2015b) developed and validated a scale of moral disengagement for the nursing profession. Barsky (2011) developed his own scale, which captured only moral justification and displacement of responsibility as mechanisms of moral disengagement in a study of unethical work behavior, and Niven and Healy (2016) used a shorter version of this scale. In a similar vein, Kish-Gephart et al. (2014) developed their own measure of moral disengagement, which captured only attribution of blame and distortion of consequences as mechanisms of moral disengagement.

Experimental approaches

Most empirical studies have captured moral disengagement using multi-item Likert scales. In only one study has moral disengagement been experimentally manipulated (Dang et al., 2017).

Dang et al. (2017) manipulated moral disengagement by providing two different social accounts (statements) that leaders provided for their subordinate's unethical behavior and measured observers' reactions to such social accounts. In the first social account (the high moral disengagement language condition), the leader sought to explain away or minimize the subordinate's unethical act through moral disengagement language consistent with advantageous comparison. In the second social account (the low moral disengagement language condition), the leader did not seek to explain away or minimize the subordinate's unethical act (see Appendix A of Dang et al., 2017 for both social accounts, i.e., language manipulations).

Measures of collective moral disengagement

Two measures have been developed to capture collective moral disengagement. For example, examining the effects of collective moral disengagement on group organizational deviance, Huang and Yan (2014) adapted the 15-item scale developed by McFerran et al. (2010). They created a group measure of moral disengagement by aggregating individuals' ratings of their own propensity to morally disengage to the group level. Alnuaimi et al. (2010) developed a new measure of moral disengagement that examined only three of its dimensions (diffusion of responsibility, attribution of blame, and dehumanization) to examine its effects on social loafing. Similarly, they aggregated individual ratings of such propensity to the group level.

Qualitative research on Bandura's eight moral disengagement mechanisms

Qualitative research has also sought to capture moral disengagement. Six studies (Egels-Zandén, 2017; Eriksson and Svensson, 2016; Hiekkataipale and Lämsä, 2017; Kempster and Gregory, 2017; Loyens, 2014; White et al., 2009) identified in our review made use of qualitative data, and three studies (Fida et al., 2015b; Huang and Yan, 2014; Kish-Gephart et al., 2014) used mixed methods to examine why individuals morally disengaged. In these

studies, moral disengagement was detected through identifying evidence of Bandura's (1986, 1999) eight categories of moral disengagement mechanisms. For example, Kish-Gephart et al. (2014) performed a series of multiwave experiments with students with work experience that involved the collection of narrative responses to ethically charged scenarios. Then, they used Bandura's eight categories of moral disengagement mechanisms as a basis from which to code the data and evidence moral disengagement. Eriksson and Svensson (2016) analyzed the effects of moral disengagement on business sustainability. Using a qualitative approach, they presented two case studies based on interviews, financial reports, observations, and other materials available to them. The authors found examples of moral disengagement throughout the supply chain, and concluded that "Supply chains can move goods, money, and information without transferring a sense of moral responsibility for how the product was produced and transported" (Eriksson and Svensson, 2016, p. 291).

White et al. (2009) examined the moral disengagement mechanisms used by tobacco, lead, vinyl chloride, and silicosis-producing industries to eliminate moral consequences of their actions. They coded 300 industry documents and public statements on the research activities of these industries for instances of moral disengagement against Bandura's eight categories of moral disengagement mechanisms. All but one of the categories of moral disengagement were used in each of the industries. Kempster and Gregory (2017) used an autoethnographic narrative to identify how a middle manager addressed an ethical dilemma through the concept of moral disengagement. Semi-structured interviews of managers have also been used to examine firms' responsibility boundaries through the theoretical lens of moral disengagement (Egels-Zandén, 2017), and the manner in which the ethical culture of organizations influenced middle managers' moral agency (Hiekkataipale and Lämsä, 2017). Hiekkataipale and Lämsä (2017) also adopted the critical incident technique in their qualitative study to identify situations in which their participants morally disengaged.

Methodological concerns

Our review identified a number of methodological concerns with how moral disengagement has been measured in previous research and the research designs adopted. First, there is a lack of consistency in methods used to measure moral disengagement in previous research. Although most researchers use the Detert et al. (2008) scale or the Moore et al. (2012) scale, others have created their own ad hoc scales that perform well in the given context but without providing an adequate theoretical rationale. As such, we advise researchers to use the most widely validated Moore et al. (2012) scale, because unlike earlier measures (e.g. Bandura et al., 1996; Detert et al., 2008; McFerran et al., 2010), it provides the first systematic documentation of the convergent and discriminant validity of moral disengagement, captures all moral disengagement mechanisms, and has been shown to capture moral disengagement as both a state-like and trait-like construct. As highlighted earlier, given it contains only 8 items it is also significantly more parsimonious than competing measures which range from 15 to 32 items (e.g. Bandura et al., 1996; Detert et al., 2008). The consistent use of the Moore et al. (2012) scale in future research will ensure generalizability across empirical studies and the maintenance of internal validity.

Second, although researchers find evidence that moral disengagement can be measured as a collective construct (Alnuaimi et al., 2010; Huang and Yan, 2014), more research needs to be conducted to establish whether it can be measured at higher levels of analysis. To determine whether collective (group and organizational) moral disengagement exists, researchers should follow Huang and Yan's (2014) approach, by establishing whether there are similar levels of moral disengagement between individuals within a single group or organization. When aggregating individual-level ratings of moral disengagement to the group or organizational level, it is necessary for researchers to demonstrate interrater agreement and interrater reliability thorough the calculation of rWG and ICC statistics (LeBreton and Senter, 2008).

Finally, prior research has relied predominantly on cross-sectional designs to examine the relationship between moral disengagement and its antecedents/outcomes (e.g., Fida et al., 2015a; Samnani et al., 2014). This approach limits our ability to infer causality compared with longitudinal designs where the antecedent variables and outcome variables are collected at different points in time. To strengthen causal inferences and reduce the likelihood of common method bias, future studies should consider utilizing longitudinal surveys or experimental designs (for good examples of longitudinal and/or experimental work, see Dang et al., 2017; Duffy et al., 2012; Huang et al., 2017; and Moore et al., 2018). While cross-sectional designs do not allow us to determine causal relationships between study variables, researchers might consider using them as a tool to guide experimental or longitudinal panel research. For example, cross-sectional studies might allow researchers to identify strong correlations between moral disengagement and individual-level variables, such as demographic variables and personality traits, which are relatively stable, before testing such relationships more comprehensively through experimental or longitudinal survey research.

Agenda for Future Research

Our review of the extant literature highlighted increase in research on the antecedents and outcomes of moral disengagement at work. However, it also highlighted a dearth of research on the group-level antecedents of moral disengagement, and limited work on the influence on moral disengagement of more positive work behaviors, such as citizenship behavior, as opposed to unethical or immoral behavior. What is also lacking is meaningful attention to corporate scandals. While examples such as those seen in Table 1 are cited to provide illustrations of unethical or immoral conduct in organizations, they are only used as illustrative examples as opposed to being examined and analyzed to provide evidence of moral disengagement.

Further, limited research has examined the effectiveness of organizational policies or interventions in preventing people from morally disengaging or limiting the negative effects of moral disengagement. In addition, our review established that researchers tend to rely on social cognitive theory when explaining the antecedents and outcomes of moral disengagement and have generally disregarded alternative theoretical perspectives to examine factors leading individuals to morally disengage and the situations in which moral disengagement is likely to exert stronger effects on work outcomes.

Based on these limitations, in the following sections we set out an agenda for future research that highlights opportunities for empirical advancement of the literature and ways in which researchers might integrate alternative theoretical perspectives to study moral disengagement. In particular, we call on researchers to adopt multilevel approaches to study moral disengagement, examine its dynamic nature, examine actions organizations can take to prevent or reduce moral disengagement, examine the link between moral disengagement and prosocial behavior, identify what motivates people to morally disengage, understand cultural influences on moral disengagement at work, distinguish between the different mechanisms of moral disengagement when undertaking empirical research, and incorporate insights from trait activation, situational strength, and role and conservation of resources theories to better understand how moral disengagement develops and influences work outcomes at different levels of analysis.

Opportunities for empirical advancement

Multilevel approaches to studying moral disengagement

For us to determine the relative importance of individual, group, and organizational factors in leading employees to individually and collectively morally disengage, we call on researchers

to adopt multilevel approaches to studying moral disengagement. Such approaches will be of practical benefit to managers and organizations in designing policies and practices to reduce the likelihood that employees will morally disengage and engage in immoral conduct. Such research will also explain how moral disengagement by senior managers in organizations such as Enron and Siemens leads employees at lower levels of the organization to engage in unethical work practices and why such individuals became morally disengaged in the first place. Although a small number of studies have begun to examine the group and organizational-level antecedents of moral disengagement (Alnuaimi et al., 2010; Huang and Yan, 2014), prior empirical research has typically examined the relationship between moral disengagement and its antecedents/outcomes at the individual level of analysis. Such research has not considered the multilevel nature of the organizational setting within which employees work when examining both the reason individuals morally disengage and the manner in which moral disengagement exerts its influence in the workplace (Johnson and Buckley, 2015).

To address such limitations and consider whether we can treat moral disengagement as a collective moral construct in the workplace, future research should examine the relative importance of individual and group/organizational-level factors in influencing moral disengagement and ascertain whether certain mechanisms of moral disengagement are more likely to occur at the collective level and others at the individual level. For example, we might expect ethical leadership as a group/organizational-level factor to exert a significant influence on both moral disengagement at the group/organizational level and individual level because ethical leaders provide guidance to employees about what constitutes appropriate behavior at work and encourage followers to take responsibility for their own ethical conduct (Beu and Buckley, 2004; Brown and Mitchell, 2010). Hence, we might expect ethical leadership to have stronger effects on the diffusion and displacement of responsibility than other moral disengagement mechanisms. Researchers might also build on existing work that focused on the

link between employee perceptions of the organizational climate/culture and moral disengagement (Claybourn, 2011; Petitta et al., 2017) by measuring the organizational culture/climate as an aggregated group-level variable as recommended by culture/climate researchers (Glick, 1985). Such an approach will strengthen inferences from prior work.

Examining the relative importance of antecedents at different levels of analysis will also enhance our understanding as to whether moral disengagement is more strongly influenced by individual differences or is more likely to be shaped by the situational (group/organizational) context in which people work.

Examining the dynamic nature of moral disengagement

Although moral disengagement has been conceptualized as a dynamic process through which individuals disassociate from their moral standards over time (Bandura et al., 1996), empirical research has tended to overlook the dynamic processes by which employees morally disengage over time as a result of various situational influences at work. As highlighted earlier, most studies examining the antecedents and outcomes of moral disengagement have utilized cross-sectional data. Cross-sectional designs do not provide strong support for causal influences between variables and are unable to show us whether individuals morally disengage in response to situational factors at work, and the reason this disengagement occurs. In future studies, researchers should seek to determine the situational factors in the workplace that lead individuals to morally disengage over time by collecting longitudinal data in a panel design or using diary studies. Such an approach will allow us to obtain greater insight as to why individuals morally disengage and enable researchers to advise organizations as to how to reduce levels of moral disengagement. For example, researchers may use such an approach to examine whether changes in leadership and organizational policies lead employees to morally disengage over time. Building on previous work (Astrove et al., 2015; Hystad et al., 2014),

researchers might adopt a panel design to more conclusively determine whether employees' experiences of psychological breach and organizational injustice foster moral disengagement and subsequently elicit negative work behaviors over time.

Moral disengagement and prosocial behavior

As highlighted in our review, the overwhelming majority of previous research on the outcomes of moral disengagement has focused on unethical or immoral behaviors. Only a few studies have considered the link between moral disengagement and individuals' prosocial behaviors at work, such as their citizenship behaviors (Bonner et al., 2016; Fida et al., 2015b). In other words, the moral disengagement literature has tended to consider whether moral disengagement is undertaken by people to rationalize their choice of doing bad things rather than their choice of not doing good things. Researchers should consider investigating the different ways in which people morally disengage at work both by rationalizing their choice of not being prosocial and helping others, and by rationalizing the choice to more actively engage in unethical behavior. In particular, future research should examine whether an individual's personality or workplace policies and practices may lead him/her to morally disengage in different ways. For example, we might expect employees in highly regulated workplaces to morally disengage by rationalizing their choice to not help others rather than rationalize their choice of doing something unethical, since such organizations are more likely to sanction unethical behavior. Researchers might also examine factors leading people who perform 'good work' to morally disengage. Examples include emergency room physicians not helping drug addicts when they visit the emergency room and the police ignoring criminals who need protection from other criminals, and instead preferring to use their limited resources to help others they feel are more deserving.

How can organizations prevent or reduce moral disengagement?

Future research might also examine the effectiveness of different strategies that organizations could adopt to prevent moral disengagement from occurring in the first place or reduce the negative effects of moral disengagement once it arises. In doing so, researchers might draw upon prior conceptual and empirical work that discusses a number of ways in which organizations can prevent or limit unethical behavior resulting from moral disengagement (e.g., Martin et al., 2014). Attention to corporate scandals such as those noted by the researchers in Table 1 would be a promising way forward. As stated, while these scandals are noted in moral disengagement research, they have not been examined or analyzed in a substantive way. As such future research might pay more attention to past wrongdoing to determine how moral disengagement might be prevented or reduced. For example, drawing inspiration from scandals such as Enron and Siemens researchers might look at the role of performance incentives or weak leadership in fostering unethical behavior through the mediating mechanism of moral disengagement and how it may be reduced through revising key performance indicators and leadership training. In particular, although some work has highlighted the role played by leadership in attenuating subordinates' moral disengagement (Huang and Yan, 2014), future studies could build on this work by adopting an experimental design to examine whether interventions such as ethical leadership training are effective in reducing the moral disengagement of subordinates.

To further this agenda researchers might also investigate whether the creation of an ethical organizational culture that sanctions unethical behavior and incentivizes ethical behavior reduces the propensity of individuals to morally disengage (Hiekkataipale and Lämsä, 2017; Martin et al., 2014). In light of experimental work in the field of social psychology, which demonstrates that having individuals read or sign and honor codes reduces their moral disengagement (Shu et al., 2011), researchers should also examine in more depth the extent to

which the implementation of ethical training based on the organization's ethics code prevents moral disengagement from occurring.

What motivates people to morally disengage?

Although the literature has examined the effects of individual differences (i.e., personality and other dispositional variables) on moral disengagement (Detert et al., 2012; Duffy et al., 2012), there has been limited research on other factors that lead people to morally disengage in the first place. Future studies should seek to identify the different reasons that people morally disengage at work. This research should help to ascertain ascertain the motivations of people behind ethical scandals, such as Ken Lay and Bernie Madoff. In doing so, a number of plausible reasons might be investigated. First, the most plausible reason that individuals may morally disengage is for their own self-interest. For example, individuals may draw upon one or more moral disengagement mechanisms to justify behavior they know that is wrong, if such behavior benefits them personally. Such a reason has been cited by researchers to explain why moral disengagement occurred during the Enron scandal or in the Global Financial Crisis. Second, individuals might also morally disengage to protect the organization and other organizational members. For example, they may morally disengage to justify engaging in unethical behavior that protects their organization or coworkers (e.g., concealing information that may harm the organization's reputation, withholding negative information about the company's products or services, or covering up a co-worker's mistake), known in the literature as unethical pro-organizational behavior (Umphress et al., 2010). This may explain how executives at automobile manufacturers such the Volkswagen Group rationalized their 'lying, cheating, fraud and lawlessness' (Rhodes, 2016, p. 1503) that led to their products being recalled during the 2015 emissions scandal. General Motors had a similarly timed scandal with their faulty ignition

switches, which was attributed by General Motors to have caused 124 deaths (Shepardson, 2015).

In addition to examining what motivates people to morally disengage, research might examine what prevents or motivates individuals from morally disengaging in the face of significant temptation to do so. For example, researchers might conduct experimental work to ascertain whether individuals with high levels of moral identity and empathy will be less likely to morally disengage when faced with temptation to do so.

Cultural influences on moral disengagement

Researchers have not yet examined the influence of national culture on moral disengagement and its subsequent influence on work outcomes. This lack of studies is surprising in light of research suggesting that cognitive moral development may be culturally contingent (Husted and Allen, 2008; Kracher et al., 2002). Although Huang and Yan (2014) found that power distance climate at the group level influenced the relationship between unethical leadership and group moral disengagement, this study was only conducted in a single culture and measured employee perceptions of culture at the individual level (later aggregated to the team level). To determine whether multinational organizations need to develop appropriate culturally relevant policies or training to limit moral disengagement in their subsidiaries overseas, we call on researchers to conduct cross-cultural studies to determine whether dimensions of culture at the national level (e.g., power distance, collectivism, and masculinity) influence the propensity of individuals to morally disengage in response to different situational factors at work. In doing this, researchers should consider collecting survey data from a representative subset of employees working in subsidiaries of multinational corporations across at least 40 countries to ascertain whether cultural dimensions predict the propensity of individuals to morally disengage and whether employees' propensity to morally disengage can be modeled at the

country level. This may be performed by working with large multinationals, many of which have experienced corporate scandals in recent years. For example KPMG has suffered in South Africa after being implicated in facilitating tax evasion (Shoaib, 2017) resulting in senior leadership resigning as well as losing many of its audit clients (Skoulding, 2018). Gathering data throughout the organization could shed light on whether cultural issues contributed to the scandal and the extent to which they extend outside South Africa.

For example, in light of Huang and Yan's (2014) study, which found that when the power distance culture is strong, team members are more likely to morally disengage when working under an unethical leader, we might expect unethical leadership to foster higher levels of moral disengagement in high power distance cultures. Similarly, we might expect situational factors at work, such as witnessing unethical leadership or bullying, or working in a weak ethical climate, to have a stronger influence on the moral disengagement of employees from more collectivistic cultures, because individuals from these cultures tend to rely more on others for cues regarding appropriate behavior in the workplace rather than their own judgment. In contrast, individual differences, such as personality traits, are likely to have a stronger influence on the moral disengagement of employees from more individualistic cultures, because in such cultures individuals are less susceptible to group or organizational influence when rationalizing what is acceptable behavior in a given context (Smith and Hume, 2005). In line with such assertions, Smith and Hume (2005) found employees from more individualistic cultures are more likely to adhere to personal values when making ethical decisions, whereas those from collectivistic cultures were more likely to subordinate personal values for those that benefit the organization.

Distinguishing between different mechanisms of moral disengagement

When undertaking research on moral disengagement, prior research has generally treated moral

disengagement as a higher-order factor comprising eight different cognitive mechanisms, and not examined each of these cognitive mechanisms as separate factors. Only a small number of studies (Kish-Gephart et al., 2014; Niven and Healy, 2016; Vitell et al., 2011) have examined the cognitive mechanisms of moral disengagement as unique factors. For example, in their experimental study, Kish-Gephart et al. (2014) focused on two moral disengagement mechanisms, attribution of blame and distortion of consequences, because these mechanisms were most relevant to the experimental task participants undertook as part of the research study. Both Niven and Healy (2016) and Vitell et al. (2011) focused on the mechanism of moral justification when examining the antecedents and outcomes of moral disengagement in previous research. The failure of researchers to focus on the relative importance of different cognitive mechanisms is surprising, given that Bandura (2011) acknowledged that individuals who morally disengage might not necessarily use all of the mechanisms together.

For example, some individuals may be more likely to morally disengage by not taking responsibility for immoral conduct or blaming others, including the victim, for the immoral conduct, whereas others may be more likely to justify why the immoral conduct is acceptable. In other words, moral disengagement may not necessarily involve all dimensions. As such, it is important for future research to explore the interrelationship between the eight mechanisms by engaging in latent profile analysis to examine whether different profiles of moral disengagement exist. For example, while some individuals may seek to morally disengage through providing moral justification for their immoral conduct, verbally sanitizing it, and comparing their immoral conduct against perceivably worse conduct, others might seek to displace or dissolve responsibility for their immoral conduct, disregard its consequences, or blame the victim. Such an approach will be of use to managers in determining where to focus their efforts to reduce moral disengagement in their organizations.

In addition to examining the interrelationship between the eight mechanisms of moral disengagement, researchers should examine whether the eight cognitive mechanisms of moral disengagement have differential effects on work outcomes, and may result from different influences at work. At present, only Alnuaimi et al. (2010) has examined the relative importance of various moral disengagement mechanisms as mediators of the relationships between situational factors and work outcomes. Bandura (2011) positioned the eight mechanisms of moral disengagement to be enacted sequentially: behavioral, agency, outcomes, and then victim. However, as stated in an earlier section, studies have not paid attention to whether this order is always followed and whether different situational variables can influence the seemingly linear process of moral disengagement. To improve our understanding in this area, future research should examine these issues in more depth.

Testing veracity of moral disengagement vis-à-vis other explanations as to why people engage in unethical/immoral conduct

As highlighted in our review, limited research has tested whether moral disengagement theory provides a more complete explanation as to why people engage in unethical/immoral behavior, than competing theories, such as moral licensing and ego depletion theories. Hence, we call on researchers to test the strength of these competing explanations to explain why individuals act unethically or immorally at work.

For example, across five studies, Reynolds et al. (2014) found no evidence to suggest that individuals are able to set aside their moral knowledge of a behavior through moral disengagement mechanisms to allow themselves to engage in such a behavior. Instead, they found, in line with Kohlberg's (1981) cognitive moral development theory assuming that individuals act immorally because they do not know that their action is immoral and argue that moral disengagement seems not to be relevant to everyday moral decision-making. Despite

such findings, they point out that the concept of moral disengagement is intuitively appealing and call on researchers to conduct studies on moral disengagement processes.

Ego depletion theory and moral licensing theory are two approaches that can be adopted in future research for a more fulsome understanding of moral disengagement processes. Although there is growing evidence that ego depletion theory provides a valid explanation as to why some people engage in unethical/immoral behavior at work (e.g., Joosten et al., 2014), limited research has examined whether moral licensing theory provides an equally valid explanation. Not until very recently have researchers begun to focus on the importance of ego depletion and moral licensing as explanations as to why people engage in unethical/immoral behaviors at work (Lin et al., 2016). Lin et al. (2016) found across two studies that increase in ego depletion and moral credits owing to their earlier displays of ethical behavior explained why leaders' displays of ethical behavior one day led to increases in abusive behavior the following day. In contrast, because ethical leadership has been found to reduce unethical/immoral behavior of followers through limiting their moral disengagement in prior work, we call on researchers to consider testing the relative strength of different theoretical mechanisms that may explain the effects of group- and organizational-level variables on the ethical/immoral behavior of leaders and followers. In examining these competing explanations as to why good people may do bad things, we must also recognize that some people are simply evil and not bothered by questions of morality at all (Glad, 2002).

Alternative methodologies to measure moral disengagement

In prior research, moral disengagement has been captured using self-report subjective measures, which tap into the cognitive mechanisms through which individuals morally disengage. In addition to using self-report measures, we call on researchers to adopt alternative methods to measure the extent to which individuals morally disengage, especially experimental methods,

which are useful in determining causality between moral disengagement and the nomological network of variables to which it is related. In line with recent work by Kish-Gephart et al. (2014), we call on researchers to consider using an experimental method to ascertain whether individuals morally disengage when faced with ethically charged scenarios. Such a method will reduce the likelihood of social desirability response bias that is inherent in the use of self-report measures. For example, in an experimental setting research, participants might be presented with an ethical dilemma and asked to respond to the dilemma and to explain the reasons for their responses. Based on their responses, researchers can code whether or not they morally disengage, and if they morally disengage, the associated cognitive mechanism(s) through which this occurs.

In addition, in line with Moore's (2015) suggestions, and the growing number of studies in the neuroscience and business ethics field (Robertson et al., 2017), researchers could also consider using functional magnetic resonance imaging (fMRI) to examine whether the moral disengagement mechanisms individuals adopt in response to ethically charged scenarios follow motivated cognitive processes. Brain imaging using fMRI allows the researcher to determine the parts of the brain that are activated during a task or in response to a stimulus (Robertson et al., 2017). Activity in certain parts of the brain, such as the pre-frontal cortex, has been shown to correlate significantly with decision-making based on higher-order reasoning and cognition, rather than affective emotional reactions (Greene et al., 2001). In time, such methodologies may allow researchers to develop more objective physiological measures of moral disengagement and cease their reliance on subjective self-report measures.

Finally, researchers might consider undertaking textual analysis of shareholder letters, company reports, and transcripts of media briefings and parliamentary/court proceedings to examine the extent to which organizational leaders engage in morally disengaged reasoning to explain ethical transgressions in their organization, and determine specific cognitive

mechanisms of moral disengagement that are most frequently used. This is not a common approach in moral disengagement scholarship with only two of the six qualitative studies identified engaging in a textual analysis of documents and corporate artifacts (Eriksson and Svensson 2016; White et al, 2009). Yet such sources of data and associated qualitative methodologies could provide a fruitful avenue for exploring how moral disengagement is manifested in corporate communication. A number of authors (Bodolica and Spraggon, 2015; Farrell and Farrell, 1998; Foster et al, 2009; Holder-Webb and Cohen, 2012) have employed textual analysis to examine codes of ethics and related business ethics themes and their research provides additional useful guides for such an approach.

Opportunities for theoretical advancement

Researchers have tended to rely on social cognitive theory to explain the relationship between moral disengagement and the nomological network of constructs to which it is related. This reliance is unsurprising, given that moral disengagement as a construct arose from Bandura's social cognitive theory. However, we call on future research to incorporate alternative theoretical perspectives to enhance our understanding of moral disengagement.

In the following sections, many alternative theoretical perspectives are highlighted that may aid in our understanding as to which employees are more likely to morally disengage when faced with certain situations at work, and explain how the strength of organizational climates may both influence moral disengagement and reduce its negative influence on employees' work outcomes. These perspectives include trait activation theory, situational strength theory and role theory.

Trait activation theory

In examining the influence of personality traits on moral disengagement, researchers might utilize trait activation theory (Tett and Guterman, 2000) to explain how situational factors at work may lead individuals with certain personality traits to morally disengage. This theory proposes that personality traits and situational contexts are sources of behavioral variance, and traits are expressed as responses to trait-relevant situational cues. As trait activation theory suggests, "Traits influence behavior only in relevant situations…" (Kenrick and Funder, 1988, p. 29). Therefore, this theory is particularly useful because it explains situations in which certain personality traits are likely to be activated, triggering an individual's moral disengagement. More specifically, future research may examine whether contextual factors at work may increase or reduce the propensity of individuals with certain personality traits to morally disengage. For example, we might expect individuals high in agreeableness to be less likely to morally disengage than those low in agreeableness when faced with an unethical organizational climate, or when working under an unethical leader, because people with such a personality trait have a tendency to protect and promote the welfare of people around them (Grant, 2008). Similarly, we might expect those high in conscientiousness to be less likely to morally disengage when faced with ethical dilemmas at work than those low in conscientiousness, since such individuals have been shown to be less likely to engage in self-serving behavior (Kish-Gephart et al., 2014). In addition, drawing on our earlier discussion concluding that moral disengagement has trait and state-like properties, future research should examine in which situations those with high levels of trait moral disengagement (i.e., a propensity to morally disengage) are more likely to explain away their unethical/immoral behavior (i.e., exhibit state moral disengagement). For example, the effects of trait moral disengagement or actual moral disengagement might be strong in organizations with weak ethical climate.

Situational strength theory

Researchers should also consider drawing upon situational strength theory to understand whether the strength of the organizational environment (e.g., ethical climate) accentuates or attenuates the moral disengagement of individuals and groups in workplaces and its resultant influence on employees' work behaviors. Meyer et al. (2010) defined situational strength as "implicit or explicit cues provided by external entities regarding the desirability of potential behaviors" (p. 122). According to Smithikrai (2008), a strong situation is one in which there is no ambiguous cue, a clear expectation on behaviors, and a provision of incentives for compliance. Only one prior study has examined the role of situational strength on moral disengagement (Knoll et al., 2016). Future research might build on Knoll et al. (2016) by examining how the strength of employees' shared perceptions of different ethical climates (e.g., law and codes, rules, and instrumental climates) influence their propensity to morally disengage or reduce the negative influence of moral disengagement on employees' work outcomes.

Role theory

Role theory (Kahn et al., 1964) may provide an alternative explanation as to why certain individuals morally disengage at work. It posits that the behavior of individuals is guided by both their expectations and the expectations of others around them regarding the different social roles they perform in their daily lives (Perrewé et al., 2004). According to role theory, role conflict may occur when incompatible demands are placed on individuals as a result of the different roles they hold in their working and personal lives (Grover and Hui, 1994). For example, managers might experience role conflict when asked to do something at work that goes against the moral standards they have in another role, such as being a parent or being a leader in the local community (i.e., they may be forced to make a business decision that may negatively influence the local community). When individuals face role conflict, they may

resolve this conflict by disassociating with their internal moral standards (moral disengagement), and engage in behavior not compatible with their other role(s) in society. In doing so, they may draw on their work role to morally disengage, for example, by arguing that they have made a decision that goes against their moral standards because that is what their work role dictates. Future research might therefore investigate whether different forms of role conflict, such as work–life conflict, lead individuals to morally disengage.

Conclusion

In this paper we have presented a systematic review of the literature on moral disengagement at work. Since the concept of moral disengagement arose as part of Bandura's social cognitive theory (1986), researchers have made significant theoretical and empirical contributions to understand this important topic. For example, Detert and colleagues' (2004) scale that built on Bandura's original work has been used to effectively investigate an individual's propensity to morally disengage.

Examining how and why individuals disengage with their moral standards and engage in unethical behavior at work is just as important now as it was when the concept was first raised. While we understand a great deal about the individual differences that lead individuals to morally disengage, as well as individual behavioral outcomes, a great deal more needs to be done to examine what leads moral disengagement to occur at the team/group and organizational levels, and the outcomes of collective moral disengagement.

In addition to embracing multi-level approaches to advance the field, we highlight other important directions for future research. This includes (but is not limited to) examining how the eight different moral disengagement mechanisms interact with each other to influence unethical behavior, as well as the role national culture plays in influencing the process of moral

disengagement. What would arguably be of the most value is an investigation and exploration of what organizations can do to prevent or reduce moral disengagement.

Unfortunately, there are too many examples of corporate scandals that point to moral disengagement being alive and well, despite the research community knowing more about moral disengagement than ever before. Yet, the role moral disengagement played in these unethical or immoral events is unclear. We, therefore, would like this paper to be a call to arms for scholars of moral disengagement to shine the spotlight on corporate scandals, and pay greater consideration to what we can learn from more in-depth studies of such events. By investigating the role moral disengagement played in scandals (in addition to those provided in Table 1, such as the previously mentioned Volkswagen Group's emissions scandal), we may be able to have a greater impact on preventing or reducing the effect moral disengagement has on organizations worldwide.

This article does not contain any studies with human participants or animals performed by any of the authors.

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Figure 1 – Overview of Moral Disengagement Research

Antecedents

Outcomes

Organizational-level antecedents
- Moral responsibility and moral decoupling
- Managers' audit prioritizations of the type of suppliers
- Opportunities for self-interested gain
- Organizational injustice
- Organizational politics
- Organizational climate/ culture
- Requirements to conduct compulsory citizenship behaviors

Moral Disengagement (Organizational-level)

Organizational-level outcomes
- Firms' responsibility boundary placement

Team/group-level antecedents
- Team size
- Team dispersion
- Ethical leadership
- Power/distance climate

Moral Disengagement (Team/group-level)

Team/group-level outcomes (work behaviors)
- Collective organizational deviance toward individuals and groups

Individual-level antecedents
- Moral identity; moral personality
- Cynicism
- Locus of control
- Empathy
- Honesty-humility
- Leadership self-efficacy
- Psychological entitlement; psychopathy
- Gender; emotions
- Authenticity; Implicit negotiation beliefs
- Motivation for financial gain, job insecurity
- Earnings management ethics; creativity
- Affective motivation to lead & non calculative motivation to lead
- Resource depletion
- Interpersonal justice
- Organizational identification
- Psychological contract breach

Moral Disengagement (Individual-level)

Individual-level outcomes (work attitudes)
- Turnover intentions; Intentions to leave
- Intentions to stay
- Information security policy violation intentions

Individual-level outcomes (work behaviors)
- Unethical behaviour; unethical pro-organizational behavior; CWB; cheating; social loafing
- Unethical decision making
- Organizational/interpersonal deviance
- OCBO and OCBI
- Delinquency; Social undermining
- Approval/endorsement of unethical negotiation/tactics
- Altruism; civic virtue; conscientiousness
- Ethical leadership
- Leadership emergence
- Discretionary expense accruals
- Punishment at work
- Workplace harassment
- Employee silence
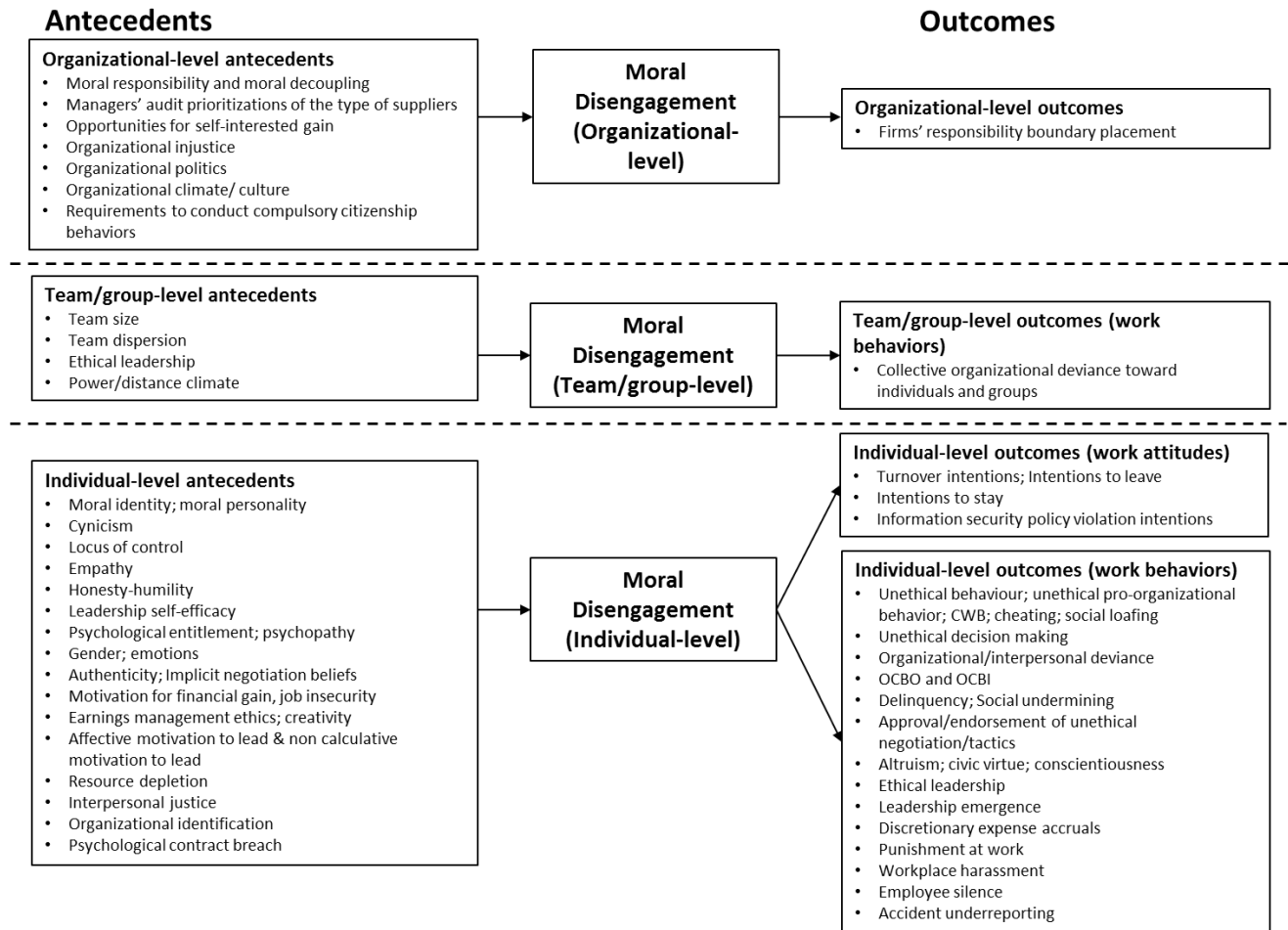- Accident underreporting

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Table 1:

References	Type of Study	Use of Moral Disengagement in Study				Significant Antecedents, Outcomes and Moderators				Use of Moral Disengagement	
		Independent variable	Moderator	Mediator	Dependent variable	Antecedents	Outcomes	Moderator	As Moderator	Levels of Analysis	Moral Disengagement Measure
Alnuaimi et al. (2010)	Quantitative (experimental)			X		Team size (DR .57**, D .18*, AB .27**) Team dispersion (.59**)	Idea generation (DR -.21*, D -.32*, AB -.24**)			Collective	Own 3 dimension scale (diffusion of responsibility, dehumanization and attribution of blame)
Astrove et al. (2015)	Quantitative (cross sectional) 2 studies			X		Psychological contract breach (PCB) (.09**, .13**)	Counterproductive work behavior (CWB) (.23**, .18**)	Internal attribution for counterproductive work behavior (+ moderated the PCB-CWB through MD)		Individual	Detert et al. (2008)
Baron et al. (2015)	Quantitative (longitudinal)			X		Motivation for financial gain (.11*)	Unethical decision making (.45**)			Individual	Detert et al. (2008)
Barsky (2011)	Quantitative (experimental)	X					Unethical behavior (MJ .36**, DR .29*)	Participation in goal setting (- moderated the MJ-unethical behavior relationship)		Individual	Own 2 dimension scale (moral justification, diffusion of responsibility) Barsky (2011)
Beaudoin et al. (2015)	Quantitative (experimental)			X		Earnings management ethics (.31**)		Incentive conflict (+ moderated the MD-discretionary accruals relationship)		Individual	Moore et al. (2012)
Bonner et al. (2016)	Quantitative (longitudinal)	X Supervisor's moral disengagement	X Employee's moral disengagement				Ethical leadership (supervisor's MD -.46**, employee's MD -.46**) OCBO and OCBI through ethical leadership		Employee's MD (-moderated the relationship between supervisor's MD and OCBO/OCBI/ performance through ethical leadership)	Team and individual level	Moore et al. (2012)
Christian and Ellis (2014)	Quantitative (cross sectional)	X					Organizational deviance behaviors (.21**)	Turnover intentions (+ moderated the MD-org deviance behaviors relationship)		Individual	Detert et al. (2008)
Chugh et al. (2014)	Quantitative (experimental)	X					Unethical decision-making (+)	Attachment anxiety (-) moderated the MD-unethical decision		Individual	Detert et al. (2008)

Study	Method					Antecedents/Correlates	Outcomes	Mediator/Moderator	Moderator	Level	Measure
							making relationship				
Claybourn (2011)	Quantitative (cross sectional)			X		Organizational climate (-.30**) Job satisfaction (-.29**)	2 measures of workplace harassment (.34** and .28**)			Individual	Bandura et al. (1996) MMDS
Cohen et al. (2014)	Quantitative (cross-sectional)	X					Delinquency (.13**) Approval of unethical negotiation behavior (.51**)			Individual	Moore et al. (2012)
Dang et al. (2017)	Quantitative (experimental and longitudinal) 2 studies		X						Moral disengagement of observer (-moderated the leader's social account for employees unethical conduct with MD language- intention to ostracise the leader through perceived leader social account ethicality)	Individual	Moore et al. (2012)
Detert et al. (2008)	Quantitative (longitudinal)			X		Empathy (-.10**) Trait cynicism (.10**) Chance locus of control (.09**) Moral identity (-.13)	Unethical decision-making (.56**)			Individual	Develop new measure: Detert et al. (2008)
Duffy et al. (2012)	Quantitative (longitudinal) 2 studies			X		Envy (.44**, .29)	Social undermining (.22**, .07**)	Social identification (-moderated the envy-social identification relationship through MD) Team identification (-moderated the envy-social identification relationship through MD, especially so when team undermining norms are high)		Individual	McFerran et al. (2010)
Fida et al. (2015a)	Quantitative (cross-sectional)			X		Negative emotions (.33**)	Counterproductive work behavior (CWB) towards individuals (.46**)			Individual	Own scale

Study	Method						Outcome/Correlate 1	Outcome/Correlate 2	Moderator		Level	Scale
								CWB towards organization (.35**)				
Fida et al. (2015b)	Quantitative (cross-sectional)	X						Altruism (-.28**) Civic virtue (-40**) Conscientiousness (-15**) CWB towards organization (.31**) CWB towards individuals (.28**)			Individual	Own scale- Nursing moral disengagement scale
Fida et al. (2016)	Quantitative (longitudinal)	X						Cheating behavior (.39**, .18**)			Individual	Academic moral disengagement scale: Farnese et al. (2011)
He et al. (2017)	Quantitative (longitudinal)			X			Compulsory citizenship behavior (.22**)	Silence (.33**)	Supervisor-subordinate guanxi (- moderated the CCB-moral disengagement relationship and the CCB-silence relationship through moral disengagement)		Individual	Moore et al. (2012)
Hinrichs et al. (2012)	Quantitative (cross-sectional)				X		Leadership self-efficacy (-.19**) Affective motivation to lead (-.10*) Non calculative motivation to lead (.29**)				Individual	Adapted Bandura et al. (1996) MMDS- to focus on 5 mechanisms
Huang and Yan (2014)	Quantitative (cross-sectional)			X			Ethical leadership (-.47**)	Collective organizational deviance (COD) towards individuals and groups (.46**, .32**)	Power distance climate (+ moderated the ethical leadership/group moral disengagement relationship)		Team	McFerran et al. (2010)
Huang et al. (2017)	Quantitative (longitudinal) 2 studies			X			Job insecurity (.37**, .12*)	Organizational deviance (.26*, .12**) Interpersonal deviance (.20*, .12**) Intentions to leave (.28**)	Alternative employment opportunity (+ moderated the job insecurity-organizational deviance and job insecurity-intentions to leave		Individual	McFerran et al. (2010)

						Antecedents	Outcomes	Moderators		Level	Measure
								relationship through MD) Leader/member exchange (- moderated the job insecurity-organizational deviance relationship and the job insecurity-intentions to leave relationship through MD)			
Hystad et al. (2014)	Quantitative (cross-sectional)			X		Organizational injustice (.29**)	Deviant work behavior (.26*)			Individuals	Adapted Bandura et al. (1996) MMDS- to focus on 2 mechanisms
Kennedy et al. (2017)	Quantitative (experimental) 3 studies (report results of study 3)			X		Gender (**) women lower levels of MD across three studies Moral identity strength (-.24**)	Endorsement of unethical negotiation tactics (.45**)			Individual	Adapted Bandura et al. (1996) MMDS
Kish-Gephart et al. (2014)	Quantitative (experimental)				X			Harm (+ moderated personal gain opportunity-MD relationship) Conscientiousness (- moderated the personal gain opportunity-MD relationship)		Individual	Own measure (attribution of blame, distortion of consequences)
Knoll et al. (2016)	Quantitative (experimental) 2 studies			X		Authenticity (-.33**, -.24**)	Unethical behavior (.16*, .29**)	Situational strength (+ moderated moral disengagement-unethical behavior relationship)		Individual	Moore et al. (2012)
Lee et al. (2016)	Quantitative (longitudinal)			X		Resource depletion (.31**)	Undermining behavior (.36**)	Moral identity (- moderated the moral disengagement-undermining behavior relationship)		Individual	Moore et al. (2012)
Lee et al. (2017)	Quantitative (longitudinal)			X		Psychological entitlement (.37)	Unethical pro-organizational behavior (.33) Counterproductive work behavior (.66)			Individual	Moore et al. (2012)
McFerran et al.	Quantitative				X	Moral identity				Individual	Develop new measure:

(2010)	(cross-sectional)						(internalization) (-.28**) and moral personality (-.33**) through ideology				McFerran et al. (2010)
Moore et al. (2012)	Quantitative (longitudinal) 5 studies	X					Unethical behavior (.22**) Unethical decision-making (.23**) Self-serving decision (.23**) Supervisor and co-worker-rated unethical behavior (.27**, .49**)			Individual	Develop new measure: Moore et al. (2012)
Nguyen (2015)	Quantitative (longitudinal)	X	X				Turnover (-.80**)		MD positively moderated the perceptions of organizational ethics-turnover relationship)	Individual	Detert et al. (2008)- short 8-item version
Niven and Healey (2016)	Quantitative (experimental)	X					2 measures of unethical behavior (.28**, .24*)	Performance goals (+ moderated the moral justification-unethical behavior relationship)		Individual	Barsky 2011- 4-item subscale for moral justification
Ntayi et al. (2010)	Quantitative (cross-sectional)	X					Deviant behavior (.67**)	Perceived normative conflict (+ moderated the MD- deviant behavior relationship) Procurement planning behaviour (- moderated the MD- deviant behavior relationship)		Individual	Own scale
Ogunfowora and Bourdage (2014)	Quantitative (cross-sectional)			X		Honesty-humility (-.35**)	Self and other-rated perceptions of leadership emergence (-.18*, -.21*, -.15*)			Individual	Detert et al. (2008)
Ogunfowora et al. (2013)	Quantitative (cross-sectional)			X		Self- monitoring (.15*)	Unethical decision-making (.55*)			Individual	Detert et al. (2008)
Palmer (2013)	Quantitative (longitudinal)			X		Leader behavior (-.19*)	Ethical behavior (-.68**) Unethical behavior (.80**)			Individual	Detert et al. (2008)- short 18 item version.

Study	Method				Antecedents	Outcomes	Moderators	Other findings	Level	Measure
Petitta el al. (2017)	Quantitative (cross-sectional)			X	Technocratic culture (.37**) Bureaucratic culture (-.16**)	Accident under reporting (.24**)			Individual	12-item Job safety moral disengagement scale.
Pryor et al. (2015)			X					MD led in-group punishers to punish out-group transgressors more severely.		Bandura et al. (1996) MMDS
Reynolds et al. (2014)	Quantitative (cross-sectional) 5 studies	No significant findings in relation to moral disengagement							Individual	Moore et al. (2012)
Samnani et al. (2014)	Quantitative (cross-sectional)		X					MD positively moderated the negative affect-counterproductive work behaviors relationship	Individual	Detert et al. (2008)
Stevens et al. (2012)	Quantitative (longitudinal)			X	Psychopathy (.29**)	Unethical decision-making (.69**)			Individual	Participants' response to ethical scenarios. Item adapted from Detert et al. (2008)
Tasa and Bell (2017)	Quantitative (cross-sectional) 2 studies			X	Implicit negotiation beliefs (.44**, .61**)	Use of deception tactics (.16**, 1.33**)			Individual	Moore et al. (2012)
Valle et al. (2017)	Quantitative (experimental and longitudinal) 2 studies			X	Perceptions of organizational politics (.52**, .16*)	Unethical pro-organizational behavior (.77**, .88**)	Prevention focus (+ moderated the moral disengagement-unethical pro-organizational behavior relationship)		Individual	Moore et al. (2012)
Welsch et al. (2015)	Quantitative (experimental) 3 studies			X	Gradual (versus abrupt) changes in ethicality of ethical decisions an individual has to make (+**)	Unethical behavior (.24**, .42**	Prevention focus (- moderated the grdaul changes- unethical behavior relationship)		Individual	Adapted 2-items from Moore et al. (2012)

Table 1: Scandals Used in the Studies

Scandals	Year	Frequency mentioned	Level of analysis	Studies mentioned
Salomon Brothers	Early 1990s	1	Group and organization	Moore (2008)
John Gutfreund (Salomon Brothers)	1991	1	Individual	Moore (2008)
Sears automotive	1992	1	Group and organization	Barsky (2011)
Enron (Enron Corporation)	2001	10	Group and organization	Barsky (2011); Beaudoin et al. (2015); Beu and Buckley (2004); Bonner et al. (2016); Dang et al. (2017); He et al (2017); Hinrichs et al. (2012); Moore (2008); Niven and Healy (2016); Welsh et al. (2015)
Andrew Fastow (Enron)	2002	2	Individual	Beu and Buckley (2004); Moore (2008)
Sunbeam Corporation	2001-02	1	Group	Beaudoin et al., (2015)

Arthur Andersen	2002	1	Group and organization	Beu and Buckley (2004)
Tyco International	2002	1	Group and organization	Bonner et al (2016)
WorldCom (former name MCI Inc.)	2002	6	Group and organization	Beaudoin et al. (2015); Beu and Buckley (2004); Bonner et al. (2016), Hinrichs et al. (2012); Moore (2008); Niven and Healy (2016)
Scott D. Sullivan (WorldCom)	2002	2	Individual	Beu and Buckley (2004); Moore (2008);
Bernie Ebbers (Bernard Ebbers, WorldCom)	2005	1	Individual	Moore (2008)
Dennis Kozlowski (Tyco)	2005	1	Individual	Bonner et al. (2016)
Siemens (the German engineering firm)	2005-14	1	Groups	Lee et al. (2017)
Ken Lay (Enron)	2006	1	Individual	Bonner et al. (2016)
Timothy Belden (Enron)	2007	1	Individual	Beu and Buckley (2004)
Global Financial Crisis, US	2007-08	2	Group and organization	Kish-Gephart et al. (2014); Johnson and Buckley (2015)
Merck	2007-13	1	Group and organization	Martin et al. (2014)

Johnson & Johnson	2008	1	Group and organization	Martin et al. (2014)
Wall Street traders	2008	1	Individual	Kish-Gephart et al. (2014)
Toyota	2009-11	1	Group and organization	Martin et al. (2014)
Bernard L. Madoff (Ponzi scheme)	2009	2	Individual	Kish-Gephart et al. (2014); Welsh et al. (2015)
Murdoch scandals at the *New of the World* (reporters)	2011	1	Groups	Welsh et al. (2015)
Quentin Rowan (plagiarism)	2011	1	Individual	Welsh et al. (2015)
An employee/trader at UBS (Not specified name)	2012	1	Individual	Welsh et al. (2015)
JPMorgan (or JPMorgan Chase)	2013	1	Group and organization	Dang et al. (2017)
Jamie Dimon (JPMorgan)	2013	1	Individual	Dang et al. (2017)

Table 2: Categories of Moral Disengagement

Locus of Disengagement	Associated Mechanisms
Behavioral	1. Moral justification
	2. Euphemistic labeling
	3. Advantageous comparison
Agency	4. Displacement of responsibility
	5. Diffusion of responsibility
Outcomes	6. Disregard or distortion of consequences
Victim	7. Dehumanization
	8. Attribution of blame

Note: Bandura (1999)