EMPLOYEES' EMOTIONAL AND BEHAVIORAL REACTIONS TO CORPORATE

SOCIAL IRRESPONSIBILITY[a,b]

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ABSTRACT

While the body of literature on employees' reactions to their employer's corporate social responsibility (CSR) has grown rapidly over the last decade, little is known regarding employees' reactions to corporate social irresponsibility (CSiR). Applying deonance theory, we conceptualize CSiR as a moral judgment that a specific action of the organization is intentional, violates a moral standard, and causes harm. Using a multimethod, multisample design (two experiments and one field study), we provide evidence that moral emotions—specifically anger, sympathy, and, to some extent, guilt—are important mechanisms explaining employees' reactions to CSiR toward other stakeholders, which can take the form of punishing, as often discussed in organization-centric research, as well as the form of compensating the victim of the CSiR, a behavior rarely studied in the management literature. Regarding the role of pride, a well-studied emotion in the micro-CSR literature, in explaining employees' responses to CSiR, we obtain mixed results. In addition to contributing to the micro-CSR field, we contribute to deonance theory by extending its scope to sympathy and guilt and to the literature on CSiR by offering a conceptualization and a measure of CSiR grounded in deonance theory.

Keywords: micro-CSR, corporate social irresponsibility, deonance theory, moral emotions, compensating and punishing behavior

INTRODUCTION

While research exists on how consumers react to corporate actions that they perceive as

irresponsible (Antonetti & Maklan, 2016a, b, 2018; Grappi, Romani & Bagozzi, 2013), little is

known regarding how employees respond to corporate social irresponsibility (CSiR; Gond, El

Akremi, Swaen & Babu, 2017). This is surprising given the rapid growth of the "micro-CSR"

literature, which studies employees' reactions to their organization's corporate social

responsibility (CSR; Gond & Moser, 2021; Jones, 2019). This is also an important gap in our

knowledge because scholars have argued that CSiR is not simply "the failure to act responsibly"

(Lange & Washburn, 2012: 300); it triggers stronger negative reactions from employees than low

CSR (Kölbel, Busch & Jancso, 2017; Lange & Washburn, 2012). When managers fail to

anticipate employees' reactions to CSiR, organizations are likely to face damaging consequences

such as employees speaking negatively regarding the organization and lower productivity.

To elucidate employees' responses to CSiR, we build on Folger and colleagues' deonance

theory (Folger, 2001; Folger & Glerum, 2015; Folger & Shukla, 2020; Folger & Skarlicki,

2008). Deonance theory is well suited to explain employees' responses to CSiR because it

describes people's emotional and behavioral reactions to others who intentionally violate the

moral norms of interpersonal conduct that people feel should not be violated (Folger, 2001).

Specifically, deonance theory argues that humans have evolved psychological mechanisms that

lead them to blame actors who intentionally transgress moral (*ought not to*) norms and hurt

others. In reaction to blameworthy behavior, individuals, even if they are not directly affected by

the actor's behavior, can experience negative moral emotions such as moral anger, which in turn

motivate individuals to seek retribution toward the transgressor (Folger, 2001; Folger & Glerum,

2015). More recently, authors have also begun studying behavioral reactions that take the form

of compensating the victim of the blameworthy behavior (Hershcovis & Bhatnagar, 2017;

Mitchell, Vogel & Folger, 2015; Priesemuth & Schminke, 2019; Reich & Hershcovis, 2015).

Applying deonance theory to understand CSiR, we first offer a new conceptualization of

CSiR. Anchoring our conceptualization in deonance theory enables us to navigate the many

discrepancies among existing CSiR definitions (Lin-Hi & Müller, 2013; Riera & Iborra, 2017). It

also makes it possible to link theories regarding CSiR to the psychology literature on human

morality, which should allow CSiR research to progress faster than would building theories from

scratch. We define CSiR as *a stakeholder's judgment that a behavior of the organization violates*

a moral standard, causes a stakeholder harm, and is intentional.

Next, we theorize employees' emotional and behavioral reactions to CSiR. Following recent

work using deonance theory but complementing existing micro-CSR research, which has focused

exclusively on employees' behaviors that affect the organization (Rupp & Mallory, 2015), we

consider employees' compensating behavior toward the victim of their organization's CSiR as

well as their punishing behavior toward their organization. We examine multiple moral emotions

as mechanisms that may mediate the relationships between CSiR and employees' reactions.

While micro-CSR research has focused on pride (De Roeck, El Akremi & Swaen, 2016; Jones,

Willness & Madey, 2014; Ng, Yam & Aguinis, 2019), we follow deonance theory and study

moral anger in addition to pride. We also explore sympathy and guilt. The deonance literature

has examined sympathy only once (Hershcovis & Bhatnagar, 2017) and has mentioned guilt as

interesting (Folger & Glerum, 2015) but has not yet studied this emotion empirically. To

deonance theory, our research contributes that sympathy can drive punishing as well as

compensating behavior, which was unexpected, and that in the presence of sympathy, anger may

not explain compensating behavior, contrary to what previous literature has argued. Figure 1

summarizes our theoretical model.

Insert Figure 1 about here

THEORY AND HYPOTHESES

Deonance Theory

Micro-CSR researchers have already used deonance theory to explain employees' reactions to CSR (e.g., Rupp, Shao, Thornton & Skarlicki, 2013). It is also well-suited for conceptualizing CSiR and investigating employees' reactions to CSiR because it aims to explain how people form moral judgment of and react to an actor's behavior that negatively affects others, regardless of whether those judging and reacting are the recipients of the action, the actor, or third-party observers (Folger & Glerum, 2015).

The key idea behind deonance theory is that people can be motivated by morality when an actor's behavior brings to bear beliefs regarding the relevance of moral norms even if this occurs outside conscious awareness (Folger, 2012; Folger & Shukla, 2020). When these beliefs are triggered, people can judge the actor's behavior as blameworthy for what they perceive as a willfully harmful violation of an injunctive moral norm (Folger, 2012; Folger & Shukla, 2020), that is, the perception that the actor (another or themself) behaved in a way that they *ought not to* behave (Folger, 2001). Specifically, deonance theory proposes that a behavior is judged more blameworthy the greater the extent to which an actor's behavior (1) violates an applicable moral standard, (2) causes others harm or negative consequences, and (3) is attributable to the actor's discretionary behavior (Folger & Cropanzano, 2001; Folger & Shukla, 2020). Judgments of blameworthiness are often quick and instinctive (Folger, Cropanzano & Goldman, 2005), as described by Sonenshein (2007).

Deonance theory posits moral emotions as key mechanisms to explain people's behavioral

reactions to judgments of blameworthiness (Folger et al., 2005; Folger & Glerum, 2015; Folger & Stein, 2017). The theory adopts an evolutionary view of human morality (Folger & Skarlicki, 2008) and builds on Haidt's work on moral emotions (Folger & Glerum, 2015). According to the evolutionary view of human morality, people experience moral emotions when faced with moral transgressions (Haidt, 2003; Tangney, Stuewig & Mashek, 2007). Whereas deonance theory has thus far placed great emphasis on moral anger, Folger and colleagues (Folger & Glerum, 2015; Mitchell et al., 2015) have stated that judgments of blameworthiness can be expected to trigger other moral emotions and have called for broadening the investigative range.

Deonance theory proposes that, because they follow moral emotions, behavioral responses to blameworthy behavior are often automatic, seemingly economically irrational (at least in the short term), and sometimes pursued as ends in themselves (Folger et al., 2005). If human morality's key function is to orchestrate social interactions (Graham, Nosek, Haidt, Iyer, Koleva & Ditto, 2011), the reactions of people observing a moral transgression should play an important role in maintaining and reinforcing established moral standards and restoring social harmony (Hofmann, Brandt, Wisneski, Rockenbach & Skitka, 2018). Punishing behavior, which targets the transgressor, has been the traditional focus in deonance theory (Colquitt & Zipay, 2015). However, restoration of social harmony can also occur through compensating the victim (Darley & Pittman, 2003). More recent work has therefore begun studying observers' compensating behavior targeting the victim of the transgression, such as helping a co-worker victim of abusive supervision (Mitchell et al., 2015; Priesemuth & Schminke, 2019) and helping an employee or a co-worker victim of incivility (Hershcovis & Bhatnagar, 2017; Reich & Hershcovis, 2015). Thus far, work building on deonance theory has studied compensating behavior as a consequence of moral anger (excepting Hershcovis and Bhatnagar (2017), who also considered empathy).

A Deonance Perspective on Corporate Social Irresponsibility (CSiR)

CSiR is commonplace (Lange & Washburn, 2012; Lin-Hi & Müller, 2013). Examples often cited in the literature include violations of human rights, major pollution events, the provision of faulty products to consumers, and corruption and accounting scandals. While it seems easy to recognize instances of CSiR, defining it is more difficult. The few explicit definitions in the literature differ along important dimensions, which make them irreconcilable (see Lin-Hi & Müller, 2013, Riera & Iborra, 2017, and online appendix A, Table 1).

Grounding our conceptualization of CSiR in deonance theory helps us make choices considering existing definitions' discrepancies. First, anchoring our definition in deonance theory means that we see CSiR as the subjective perception of specific stakeholders (e.g., employees, customers, shareholders), in contrast to seeing it as an objective reality or the perception of an impartial observer as Strike, Gao and Bansal (2006) and Pearce and Manz (2011) do (see Riera & Iborra, 2017, for a discussion of this discrepancy across existing definitions).

Second, existing conceptualizations of CSiR differ regarding "what" is irresponsible: an organization's action, its strategy, or the organization itself. For example, while Strike et al. (2006) conceptualize CSiR as the sum of the corporate actions that negatively affect an identifiable social stakeholder's legitimate claims, others study specific organizational actions (e.g., Antonetti & Maklan, 2016a, 2016b, 2018; Lin-Hi & Müller, 2013; Mena, Rintamäki, Fleming & Spicer, 2016) or view CSiR as an attribute of an organization's strategy (e.g., Riera & Iborra, 2017). Deonance theory focuses on people's judgment of the blameworthiness of an actor's behavior/action; thus, we consider CSiR as an attribute of an organization's behavior.

Building on deonance theory, we define CSiR as *a stakeholder's judgment that a behavior of the organization violates a moral standard, causes a stakeholder harm, and is intentional.* We

thus view CSiR as comprising the three components that together constitute the judgment of the

blameworthiness of an actor's behavior according to deonance theory (Folger et al., 2005). The

first component is the perception that the organization's behavior violates ethical principles

(Folger & Cropanzano, 2001). This component is also an important part of the effect

undesirability dimension of CSiR per Lange and Washburn (2012), but it is absent from Mena et

al.'s (2016) and Lin-Hi and Müller's (2013) definitions.

Following deonance theory, we view harm to a stakeholder as a second component of CSiR:

the more serious the harm the organization's action causes, the more irresponsible this action is

judged to be. Almost all cases of irresponsible behavior by organizations discussed in the

management literature involve harm. Accordingly, most definitions of CSiR refer to harm (e.g.,

Lange & Washburn, 2012; Mena et al., 2016; Strike et al., 2006) even if they differ regarding the

list of victims. Antonetti and Maklan (2016b) only list the environment and communities as

potential victims. In contrast, similar to other definitions (Lange & Washburn, 2012; Mena et al.,

2016; Strike et al., 2006), ours can encompass any stakeholder as a CSiR victim, regardless of

whether this victim is a specific identifiable individual, such as a consumer or employee, or a

collective, such as a supplying firm, institutional investor, or the natural environment.

The third component of CSiR is the assessment that the organization had discretion over its

behavior and therefore intentionally violated a moral principle and caused harm. Existing

conceptualizations of CSiR differ regarding whether intentionality is a defining factor (Riera &

Iborra, 2017): for some authors, this is the case (Lange & Washburn, 2012), while for others, it

clearly is not as they explicitly discuss unintentional CSiR (Lin-Hi & Müller, 2013). However,

according to deonance theory, intentionality constitutes the judgment of blameworthiness

together with norm violation and harm. Intentionality in the case of harm encompasses two

aspects: (1) engaging willingly in the action while (2) knowing the plausible consequences of

this action. The concept of "willingly" involves the belief that the organization could have done

otherwise: other courses of actions were available, and the organization was not coerced into that

specific course (Folger & Shukla, 2020). The concept of "knowingly" involves the belief that the

organization had reasonable foresight of the harm its action could cause to stakeholder(s)

(Nicklin, Greenbaum, McNall, Folger & Williams, 2011). Concerning harm, people ascribe

intentionality when the agent acted knowing that the action could lead to the harm (Guglielmo &

Malle, 2010; Laurent, Reich & Skorinko, 2021). When it brings harm, an action can therefore be

assessed as intentional even if the organization did not act with the aim of inflicting harm on the

victim (harm could be a side effect in the pursuit of profits).

CSiR as defined here is related to other concepts in the management literature: misconduct,

wrongdoing, unethical behavior, and misbehavior. However, CSiR does not perfectly overlap

with any of these concepts (see Table 1 and the online appendix A, Table 2). Misconduct and

wrongdoing are concepts used by macro scholars, who traditionally measure them with

secondary data (e.g., financial restatements, fraud-related court cases), often focusing on illegal

behavior (Greve, Palmer & Pozner, 2010; Neville, Byron, Post & Ward, 2019). Accordingly,

misconduct and wrongdoing are generally defined as either objective realities or judgements by

what Greve et al. (2010: 56) call a "social-control agent" (e.g., courts, a professional

association). So defined, they may or may not be perceived as CSiR by the specific stakeholder

whose behavior we wish to explain, depending on whether the stakeholder espouses the same

norms as the social-control agent. By contrast, a behavior that is not condemned by a specific

social-control agent could be judged as CSiR by a stakeholder. Furthermore, in contrast to our

definition of CSiR, most definitions of misconduct and wrongdoing do not include harm and

intentionality (though there is no consensus). Unethical behavior and misbehavior are

traditionally used by micro researchers, who apply these concepts to the behavior of

organizational members – employees or leaders – rather than to the organization's behavior

(Ackroyd, 2013). Micro researchers also almost exclusively emphasize the transgression of

moral norms, referring to neither harm nor intentionality in their definitions. Furthermore, in the

micro literature on unethical behavior and misbehavior, the norms that are transgressed can be –

as in our conceptualization – the norms the employee espouses, but they can also be those

espoused by management (Ackroyd, 2013) or society at large but not by employees and

management per se (Kish-Gephart, Harrison & Treviño, 2010), which further differentiates

unethical behavior and misbehavior from CSiR.

Insert Table 1 about here

Finally, as most authors who have recently defined CSiR (Riera & Iborra, 2017), our

conceptualization differs from low CSR. First, CSiR, as we define it, relates to a specific, time-

bound action of the organization, while micro-CSR research understands CSR as (the perception

of) a set of practices and policies – the routinized and recognizable ways of doing things and the

rules guiding actions, respectively – directed at employees, customers, suppliers, shareholders,

local communities, and the environment (Aguinis & Glavas, 2012; El Akremi, Gond, Swaen, De

Roeck & Igalens, 2018; Gond et al., 2017). Second, given that CSR is considered a set of

practices and policies that benefit stakeholders, low CSR corresponds to the absence of these

practices and policies, making it much closer to omission than our action-centered

conceptualization of CSiR and thus likely to be seen as less blameworthy (Baron & Ritov, 2004;

Nicklin et al., 2011). Third, according to our conceptualization, CSiR entails a moral judgment,

while CSR, as currently measured, is a perception of the organization's practices and policies,

which may or may not elicit stakeholders' moral judgment of them.

Employees' Moral Emotions and Behaviors in Response to CSiR

Moral emotions. According to deonance theory, moral emotions are key mechanisms that explain people's reactions to judgments of blameworthiness. Moral emotions as "those emotions that are linked to the interests or welfare either of society as a whole or at least of persons other than the judge or agent" (Haidt, 2003, p. 853). Following this definition, prototypical moral emotions such as moral elevation are very different from self-centered emotions such as joy, happiness, and sadness in that they are responses to social events that do not directly affect the self (Haidt, 2003). The morality of emotions is, however, a matter of degree, and some moral emotions such as gratitude are elicited when one's own as well as others' welfare is at stake (Haidt, 2003). The many moral emotions can be classified according to whether the behavior transcends or violates moral standards and whether the focus is on the victim/beneficiary or the actor. Depending on their valence and target, moral emotions are classified as other-praising (gratitude, moral elevation), other-condemning (anger, contempt, disgust), self-condemning emotions (guilt, shame[1]), and other-suffering (sympathy; Greenbaum, Bonner, Gray & Mawritz, 2020; Haidt, 2003). According to this classification, moral emotions do not include self-praising emotions, despite suggestions that pride could have a moral component (Tangney et al., 2007).

Deonance theory proposes that the primary moral emotion experienced in reaction to witnessing an actor's blameworthy behavior is moral anger (Folger, 2001; Folger et al., 2005; Folger & Glerum, 2015), in line with the experimental work showing that people react to injustice, including toward others, with anger (Colquitt & Zipay, 2015). Anger is a moral emotion when it is "a reaction to the (violated) dictates of moral accountability rather than as the result of a substantive setback to personal self-interest" (Folger et al., 2005: 226). There is

already empirical evidence that employees can experience moral anger when they perceive

mistreatment of other stakeholders. For example, research has shown that employees experience

anger when other employees are treated unfairly by customers (Rupp & Spencer, 2006; Spencer

& Rupp, 2009) and supervisors (Mitchell et al., 2015). We believe that we will obtain the same

results when the actor is the organization for which employees work. To illustrate their ideas,

Folger and colleagues use examples of organizations' as well as human beings' behaviors.

Thereby, they assume implicitly, as many management scholars, that people tend to construe

organizations as cohesive and agentic entities and consequently evaluate organizations' actions

with the same cognitive processes they use to interpret other human beings' behavior (Waytz &

Young, 2012). In support of this, marketing scholars have shown that consumers experience

anger in reaction to CSiR (Antonetti & Maklan, 2016a; Grappi et al., 2013). We thus expect:

H1a. Their employer's CSiR elicits anger toward their organization in employees.

Conceptualized as a moral transgression that involves harm, CSiR can be expected to elicit

sympathy in addition to moral anger. While deonance theory emphasizes moral anger, Mitchell

et al. (2015) acknowledged in their discussion that blameworthy behavior can trigger other moral

emotions and that it would be interesting to study sympathy in addition to anger. Sympathy, as

the key other-suffering emotion (Haidt, 2003), is "an emotional response stemming from the

apprehension or comprehension of another's emotional state or condition, which is not the same

as what the other person is feeling (or is expected to feel) but consists of feelings of sorrow or

concern for the other" (Eisenberg, 2000: 671-672). The literature on moral emotions argues that

a threat to or decrease in the well-being of a vulnerable other elicits sympathy because humans

have evolved a generalized care mechanism explaining care among non-kin (Dijker, 2010; Haidt,

2003). Specifically, Dijker (2010) argues that harm to a vulnerable other transforms the

relationship between an individual and this other into that of a caregiver and an object of care, resulting in the individual experiencing sympathy and a desire to remove the suffering and restore the object of care's well-being. While sympathy is often felt more strongly toward people with whom one has a close, communal relationship, this generalized care mechanism helps explain that sympathy can be felt toward strangers (Haidt, 2003).

Hershcovis and Bhatnagar's (2017) work provides evidence that sympathy can be felt for other stakeholders who are strangers. Answering the call to study sympathy, Hershcovis and Bhatnagar (2017) showed that customers who observed a fellow customer's mistreatment of an employee felt empathy, pity, concern, sorry for, and protective toward the employee.[2] The same likely holds for employees who perceive that their employer has behaved irresponsibly, even when the victim is a group of relatively anonymous stakeholders. An identifiable, single victim often raises stronger feelings of sympathy than a group of non-identifiable victims (Kogut & Ritov, 2005); yet, in all studies on the impact of the singularity and/or identifiability of the victim(s), participants report some sympathy for groups of non-identifiable victims. We therefore propose:

H1b. Their employer's CSiR elicits sympathy toward the CSiR victim(s) in employees.

Folger and Glerum (2015: 337) mentioned guilt as an emotion that "could also play a role in understanding deonance and the moral emotions surrounding the transgressor," but deonance research has not elaborated further on the role of guilt. Guilt is a negatively valanced, self-conscious emotion evoked by an evaluation of one's behavior as morally wrong and/or the cause of harm to others (Tangney et al., 2007; Tooby & Cosmides, 2008). Guilt motivates repair – restoring one's moral acceptability and undoing the harm done (Dijker, 2010; Lewis, 2008).

Why would CSiR make employees feel guilty? Group-based judgments can elicit discrete emotions in individuals who feel part of a social group (Mackie & Smith, 2017; Smith, Seger & Mackie, 2007). Regarding guilt specifically, people can experience group-based guilt triggered by the behavior of other members of a social group they see themselves as belonging to (Doosje, Branscombe, Spears & Manstead, 1998; Lickel, Steele & Schmader, 2011). Thus, feeling part of a collective makes vicarious guilt possible. In support for these arguments, empirical studies have established that citizens presented with negative aspects of their country's history experience feelings of guilt (Doosje et al., 1998; Roccas, Klar & Liviatan, 2006). In addition, Li, Yu, Zhou, Kalenscher and Zhou (2020) showed that experiencing guilt linked to a social group activates the same parts of the brain as personal guilt, suggesting that people genuinely experience vicarious guilt and do not merely display socially desirable reactions to negative information about a social group to which they feel they belong.

For most employees, their organization is a relevant social group, as established by the organizational identification literature (see Lee, Park & Koo, 2015). This is unsurprising as research on social identity theory has established that even arbitrarily imposed categorizations of people into groups lead to social identification with these groups (Tajfel, 1982). Given that most employees are likely to see themselves as a member of their organization, we expect employees to experience vicarious guilt in reaction to their organization's CSiR. There is evidence, if limited, that employees can experience vicarious guilt in response to coworkers' incivility or their organization's fraudulent behavior (Chi, Friedman & Lo, 2015; Miranda, Welbourne & Sariol, 2020). We expect to find the same for an organization's CSiR:

H1c. Their employer's CSiR elicits guilt in employees.

Punishing behavior. We now turn to employees' behavioral reactions to CSiR. Deonance theory has primarily discussed punishment as behavioral reactions to blameworthy behavior (e.g., Folger et al., 2005; Folger & Glerum, 2015). Punishment is a ubiquitous reaction directed at transgressors across cultures (Henrich et al., 2006), which is driven by at least three possible motives: "retribution of the wrong done, prevention of future transgressions, and reformation of the offender, even though laypeople seem to primarily focus on the retribution rationale" (Hofmann et al., 2018: 1697). Moral anger leads people to punish the transgressor (Folger et al., 2005; Hofmann et al., 2018). For example, Reich and Hershcovis (2015) showed that participants who witnessed incivility experienced negative affect and punished the instigator. Anger-driven punishment also exists in the organizational context. Mitchell et al. (2015) showed that observing abusive supervision of a coworker had an indirect effect on employees punishing the supervisor via anger. Furthermore, the same relationship seems to exist if the transgressor is an organization rather than another person. Employees have been found to punish their employer for what they perceive as an unjust treatment (Skarlicki & Folger, 1997). Regarding CSiR as blameworthy behavior, Antonetti and Maklan (2016a) showed that anger explains consumers' punishment in reaction to CSiR. We expect to find a similar relationship for employees:

H2a. CSiR leads employees to punish their organization via anger.

Compensating behavior. By comparison to punishing, deonance theory has said much less about other behaviors that might be triggered by moral emotions (Colquitt & Zipay, 2015). However, recent work building on deonance theory (Hershcovis & Bhatnagar, 2017; Mitchell et al., 2015; Priesemuth & Schminke, 2019; Reich & Hershcovis, 2015) has begun exploring another deontic response, namely compensating behavior targeting the victim. To illustrate, Hershcovis and Bhatnagar (2017) showed that customers who witness a fellow customer's

mistreatment of an employee not only punish the perpetrator but also take actions to compensate the victim, such as leaving larger tips, providing affective support to the employee, and evaluating the employee more positively. Extending deonance theory to compensating behavior fits with the theory's evolutionary roots and functionalist view of human morality. In this view, the main function of moral emotions and the behavioral reactions they trigger is to maintain and reinforce established moral standards and restore social harmony (Darley & Pittman, 2003; Tooby & Cosmides, 2008). Restoring the victim's well-being to what it would have been without the transgression is a way to restore moral balance that is an alternative to taking from the transgressor (Thulin & Bicchieri, 2016).

In line with the deonance work on compensating behavior, we first propose that employees compensate the stakeholder(s) that are victim(s) of their organization's CSiR because of the anger CSiR elicits. Deonance scholars have argued that the moral anger experienced when witnessing harm against another motivates two different action tendencies (Mitchell et al., 2015). The first is to punish. The second is to help and support the victim (van Zomeren & Lodewijkx, 2005), thereby offering a form of compensation for the harm done by the transgressor (Darley & Pittman, 2003). Whereas anger is often primarily portrayed as a negative emotion that motivates punishing behavior, this portrayal is overly one-sided according to van Doorn, Zeelenberg and Breugelmans (2014), who reviewed the literature on the behavioral consequences of moral anger. When anger is a moral emotion, it drives observers to want to restore social harmony, which can be achieved not only by punishing the transgressor but also by compensating the victim (Lindebaum & Geddes, 2016; van Doorn et al., 2014). Thus, the greater the moral anger elicited by an actor's behavior, the stronger the impulse not only to punish the actor but also to compensate the victim (Darley & Pittman, 2003).

Three papers in the deonance literature have provided empirical support for the claim that anger drives compensating behavior. Two papers found a significant indirect effect through anger of abusive supervision of a co-worker (Priesemuth & Schminke, 2019) or incivility toward a peer (Reich & Hershcovis, 2015) on compensating behavior. Mitchell et al. (2015), who also studied reactions to abusive supervision of a co-worker, found a significant indirect effect through anger for respondents high in moral identity. There is also evidence outside of the deonance literature for an indirect effect on compensating behavior via moral anger (see van Doorn et al., 2014). Interestingly, Thulin and Bicchieri (2016) showed not only that moral anger explains compensating behavior above and beyond what is predicted by empathy; they also found that moral anger only leads to compensating behavior when a social norm is violated, which supports the idea that compensating is a way to repair the harm done by moral transgressions. Based on these arguments, we propose:

H2b. CSiR leads employees to compensate the CSiR victim(s) via anger.

We also expect employees to compensate because of the sympathy toward the victim elicited by CSiR. As an other-suffering moral emotion, sympathy makes "people want to help, comfort, or otherwise alleviate the suffering of the other" (Greenbaum et al., 2020; Haidt, 2003: 862; Tangney et al., 2007). In other words, experiencing sympathy elicits a desire to remove suffering and restore the object of care's well-being (Dijker, 2010). Accordingly, feeling pity for a victim is positively related to intention to help (van Zomeren & Lodewijkx, 2005). Similarly, in the studies by Hershcovis and Bhatnagar (2017) – the only deonance paper that considers sympathy – the relationship between an employee's mistreatment by a fellow customer and customers' compensatory behavior was mediated by sympathy. This leads us to expect a mediating effect of sympathy on the relationship between CSiR and employees' compensating behavior.

H2c. CSiR leads employees to compensate the CSiR victim(s) via sympathy.

Finally, we expect employees to compensate because of the guilt CSiR elicits. As with anger

and sympathy, guilt serves an important function in sustaining social harmony: it signals that an

important social relationship has been harmed and elicits a desire to repair that harm to restore

the social bond (Baumeister, Stillwell & Heatherton, 1994). Guilt thus promotes constructive,

proactive behavior aimed at repairing the harm done, including confessions, apologies,

reparation, and undoing the consequences of the specific behavior (Lewis, 2008; Tangney et al.,

2007). Regarding its motivational impact, vicarious guilt works in the same way as the guilt

elicited by a personal moral transgression and/or harm done personally to others. Accordingly,

guilt for the negative actions of one's social group has been found to be linked to apology on

behalf of the group and reparative actions such as compensating the victim financially (Brown,

González, Zagefka, Manzi & Čehajić, 2008; Doosje et al., 1998; Lickel, Schmader, Curtis,

Scarnier & Ames, 2005). There is not yet much evidence of vicarious guilt's impact in an

organizational context, excepting Miranda et al. (2020), who showed that employees may feel

guilty when observing incivility directed at another employee and that guilt may lead them to

providing support to the victim of the incivility. On this basis, we expect:

H2d. CSiR leads employees to compensate the CSiR victim(s) via guilt.

CSiR and Employees' Pride

Choosing deonance theory as our theoretical anchor led us to focus on moral emotions and the

behavioral responses that these moral emotions can bring about in employees witnessing CSiR.

The micro-CSR literature, however, suggests an alternative mechanism to explain employees'

behavioral responses to CSiR, namely pride, the most studied emotion in the micro-CSR

literature. Pride is an emotion that employees experience when their organization engages in

CSR and that is linked to positive outcomes for the organization such as job satisfaction and lower turnover (De Roeck et al., 2016; Ng et al., 2019). Thus, if CSiR hurts employees' pride, we may observe an indirect effect of CSiR on employees' behavior through pride.

Pride is a self-conscious emotion (Tangney et al., 2007) that is generally not considered to be a moral one (Valdesolo & DeSteno, 2011) because it is typically seen as primarily driven by a "selfish" concern for maintaining and increasing one's status, while moral emotions are defined as those that are linked to a concern for others' well-being (Haidt, 2003). However, there is no unanimity on the matter, as some researchers (e.g., Tangney et al., 2007) have noted that pride in one's successes and relationships can promote future positive behaviors in the achievement domain and prosocial behavior such as relationship maintenance and altruism. To resolve this disagreement, authors have argued that pride may be better viewed as comprising two distinct facets: hubristic pride ("Feeling good about who I am") and moral/authentic pride ("Feeling good about what I did"; Lewis, 2008; Tracy & Robins, 2007a; Tracy & Robins, 2007b).

It is employees' hubristic pride that we expect CSiR to affect. On the one hand, there is no reason to expect an impact on moral/authentic pride, as witnessing CSiR from one's organization is not linked to personal achievement. On the other, CSiR constitutes an ego threat because it threatens the status of the organization as misconduct does (Greve et al., 2010) and, by association, employees' status. Through this ego threat, CSiR is likely to hurt employees' pride.

H3a. Their organization's CSiR hurts employees' pride.

A loss of moral/authentic pride could lead to prosocial behavior; in contrast, a loss of hubristic pride is more likely to lead to aggression and other antisocial behaviors (Tracy & Robins, 2007b). Aggressive behavior is a common response to ego threats, as aggression directed outward is a way to avoid a downward revision of self-concept (Baumeister, Smart & Boden,

1996; Bushman & Baumeister, 1998). This aggressive behavior is directed toward the source of the ego threat (Bushman & Baumeister, 1998). Applying these arguments to CSiR, we expect that the loss of pride employees experience in reaction to CSiR leads them to punish their organization as the source of the ego threat. We therefore propose:

H3b. CSiR leads employees to punish their organization via pride.

STUDY 1

Procedure and Participants

We first tested our hypotheses using a vignette-based experiment in which we manipulated CSiR and measured objective behaviors. A vignette-based experiment presents "participants with carefully constructed and realistic scenarios to assess dependent variables including intentions, attitudes, and behaviors" (Aguinis & Bradley, 2014: 352). Vignette-based experiments have frequently been used to study individuals' reactions to CS(i)R (Antonetti & Maklan, 2016a, b, 2018; Rupp et al., 2013). In our vignette-based experiment, we used a between-subject design: respondents were randomly assigned to read a high-CSiR or low-CSiR vignette. Respondents were also randomly assigned to answer first questions related to emotions and then questions regarding behaviors or to answer first questions regarding behaviors and then questions regarding emotions. After reporting their emotions and behaviors, respondents rated the behavior the vignette described on the CSiR scale we developed for this project, which we used here as a manipulation check. They also reported demographics.

We recruited participants on Prolific Academic, a crowdsourcing platform that allows quality data collection (Peer, Brandimarte, Samat & Acquisti, 2017). For all studies, we selected participants living in the United Kingdom or United States who worked for a for-profit organization. To address careless responding, we further selected respondents who had high

approval rates and eliminated those who took too little time to respond, as recommended by

Aguinis, Villamor and Ramani (2021), or too much time to respond as this indicates that these

respondents were busy with other tasks while responding. We applied the same exclusion rule

throughout our studies: spending on average less than 1 second (Wood, Harms, Lowman &

DeSimone, 2017) or more than 15 seconds per item in our measurement scales.[3]

As our relationships had never been tested, we could not rely on effect sizes in previous

research to guide our choice of sample size. Instead, we conducted an a priori computation of

sample size. Using G*Power 3.1 (Faul, Erdfelder, Lang & Buchner, 2007) revealed that to reach

a power of 0.95, we needed to recruit at least 89 participants per condition to be able to detect a

medium-sized effect ($d = .5$). We collected 502 responses for this first experiment, of which we

eliminated 16 based on our time-related exclusion criterion. Among participants (N=486), 55.8%

declared themselves as women; 29.2% held at least a graduate degree. On average, they were

35.78 years old (SD = 9.85) and had 15.46 years of work experience (SD = 10.35).

Prior to conducting this experiment, we developed a scale to measure CSiR as a manipulation

check in Studies 1 and 2 and as the independent variable in Study 3. We summarize the scale

development steps before presenting the CSiR vignettes and measures included in Study 1.

Interested readers can find more details about our scale development in the online appendix B.

Items Generation and Validity Tests for the CSiR Scale

Item generation. Following a deductive approach (Hinkin, 1995), we developed our own 12-

item measure for CSiR starting with a preliminary list of 34 items to measure the sub-dimensions

of CSiR suggested by deonance theory. We adapted items from prior research to measure harm

(10 items; Reynolds, 2006), moral violation (12 items; Laurent et al., 2021; Van Kleef, Homan,

Finkenauer, Gündemir & Stamkou, 2011), and intentionality, which comprises knowledge of

consequences (6 items; Laurent et al., 2021), and discretion (6 items; Mikula, 2003). We assessed the items' content validity and refined them in two steps before proceeding with item reduction and assessing the scale's discriminant validity.

Content validity assessment. As Hinkin (1995) suggested, in step 1, we asked 12 academic experts to classify the 34 items into one of five categories: the four sub-dimensions of CSiR plus an "other" category. We provided them with a definition for each sub-dimension derived from our conceptualization (see online Appendix B, Table 1). While all items for harm and discretion were correctly classified by at least 11 of the 12 experts, two items for knowledge of consequences and four for moral violation were correctly classified by fewer than 10 experts. We used the additional feedback provided by the experts through open questions to reformulate the two problematic items for knowledge of consequences and to formulate two new items. For moral violation, we dropped the four problematic items as we had eight other items.

In step 2, we collected assessments of our revised items' content from 99 respondents on Prolific Academic. Following MacKenzie, Podsakoff and Podsakoff (2011), in addition to categorizing the items into five categories as in step 1, we gave one definition of a sub-dimension at a time and asked our respondents to indicate the extent to which all items fit this definition. For each item, we performed a one-way repeated measures ANOVA to test whether the mean rating of the item differed by sub-dimension. All F-statistics were significant. We then conducted a planned contrast to test whether the mean of the item's rating on the CSiR sub-dimension it is supposed to capture is higher than its mean rating on the three other sub-dimensions. This was the case for all items (see online Appendix B, Table 2).

Items reduction and factorial structure. We recruited 318 participants on Prolific Academic to refine the scale and explore its reliability and dimensionality. We excluded 36

participants based on our exclusion criteria. Before answering the 32 items, participants (N =

282) were asked to recall something specific that their organization did recently that affected

stakeholders other than themselves and their colleagues (e.g., customers, local and/or remote

communities, the natural environment, suppliers, shareholders). The 32 items were administered

in random order with a 7-point Likert-type answer scale (1 = to an extremely small extent; 7 = to

an extremely large extent). At the end of the survey, we asked participants to rate the negativity

of the described behavior on a bipolar scale (-3: very negative; +3: very positive).

To choose the items to include in our 12-item CSiR scale, we performed an exploratory factor

analysis (EFA) using principal axis factoring and promax rotation. We performed all analyses on

the full sample (N_1 = 282) and on a sub-sample excluding the participants who reported a neutral

or positive evaluation of their organization's behavior (N_2 = 119). As shown in Table 2, for the

full sample, the EFA yielded three factors with an eigenvalue superior to 1 with the items for

harm and moral violation loading on the same factor. In the sub-sample of negative behavior, the

EFA yielded four factors corresponding to the four sub-dimensions, but harm and moral

violation are highly correlated (corr. = .75), suggesting that these CSiR sub-dimensions are

perceived by our respondents to co-occur. All items reached the minimum cutoff level for factor

loading of .50. We selected three items per sub-dimension, looking for high factor loadings and

variation in their wordings. These 12 items (in bold in Table 2) offer reliable scales for the four

CSiR sub-dimensions: harm (N_1: α= .94; N_2 = α= .94), moral violation (N_1: α= .97; N_2 = α= .97),

knowledge of consequences (N_1: α= .84; N_2 = α= .90), and discretion (N_1: α= .90; N_2 = α= .93).

INSERT TABLE 2 ABOUT HERE

Discriminant validity. We collected another sample to run a confirmatory factor analysis

(CFA) on the retained items. We asked respondents to recall a behavior of their organization that

negatively affected other stakeholders. We obtained a sample of 310 responses out of which we eliminated 10 respondents who did not describe a specific behavior of their organization and 26 respondents who spent too little or too much time responding. After describing the behavior they recalled, respondents rated this behavior using our 12 items measuring CSiR, followed by the item capturing the overall negativity of the described behavior. As in our exploratory step, we performed all analyses on the entire sample ($N_1 = 278$) and on a subsample excluding the responses of respondents who rated their organization's behavior to be overall neutral or positive ($N_2 = 231$). As the results were similar, we only report the results for the entire sample.

To examine the CSiR scale's discriminant validity, we measured *CSR* ($\alpha = .93$) with the 18-item version of El Akremi et al.'s (2018) scale and *CSR beliefs* ($\alpha = .93$) with the three items from Wagner, Bicen and Hall (2008) to show that CSiR is distinct from low CSR. These scales, as all scales used in our three studies, can be found in online Appendix C. We also measured *overall justice* ($\alpha = .94$) using six items from Ambrose and Schminke (2009), as overall justice toward the employee themself and other employees should be distinct from an instance of CSiR toward other stakeholders. We also measured *ethical climate* ($\alpha = .91$) with Schwepker (2001) five items because it may be an antecedent of CSiR as a strong ethical climate should make CSiR less likely. Finally, we measured *negative affect* ($\alpha = .77$) with the 10 items of Watson, Clark and Tellegen (1988) asking how frequently respondents experience positive and negative affect normally. Negative affect could influence employees' CSiR, as people who usually experience negative affect may see their organization more negatively.

The descriptive statistics and correlations among the variables can be found in Table 3.

INSERT TABLE 3 ABOUT HERE

The results of our CFAs (see the online Appendix B, Table 5) support the second-order nature

of our CSiR construct. The four-factor model in which every item was loaded on its respective

CSiR sub-dimensions is a better fit to the data (χ^2[48] = 75.65, comparative fit index [CFI] = .99,

Turker Lewis index [TLI] = .99, root mean square error of approximation [RMSEA] = .05 [.02;

.06], standardized root mean square residual [SRMR] = .04; Chi-square difference[$\Delta\chi^2$]/degrees

of freedom difference[Δdf] = 1100.05/6, p < .001) than a one-factor model (χ^2[54] = 1175.70,

CFI = .58, TLI = .49, RMSEA = .27 [.26; .29], SRMR = .17) and the alternative two-factor

models. Our CFAs also confirm the discriminant validity of our CSiR concept. Fit to the data is

better when the items for CSR, CSR beliefs, overall justice, ethical climate, and negative affect

are loaded on their respective factor than when they are loaded on a single factor along with the

CSiR items (all χ^2 differences were significant at p < .001).

Vignettes Generation and Validation

   We anchored our hypothetical situation in the current reality of our U.K. respondents at the

end of spring 2021. Our vignettes (shown in online Appendix D) described a pharmaceutical

company, BigPharma, producing a COVID-19 vaccine and selling it to rich and poor countries

following an allocation model agreed upon with U.K. authorities. Respondents were asked to

imagine themselves as an employee of this company. After describing the importance of

vaccination in poor countries, respondents were told that a machine had broken down in one of

the production facilities and that the production had been reduced. In the rest of the vignettes, we

manipulated CSiR to obtain one vignette with high CSiR and one with low CSiR. The two

vignettes described different behavior following the fall in production. BigPharma was described

as keeping to the same allocation model between rich and poor countries in the low-CSiR

vignette, while it was described as selling all of the vaccines to rich countries in the high-CSiR

vignette. In describing the behavior, we varied the level of harm, moral violation, knowledge of

consequences, and discretion in line with our conceptualization of CSiR.

We pre-tested our CSiR manipulations by randomly assigning 199 respondents on Prolific Academic to read either our high- or low-CSiR vignette and to rate BigPharma's behavior on our 12-item CSiR scale. Based on our exclusion criteria, we excluded 7 respondents. As expected, we found a significant difference across CSiR conditions for *CSiR* (M_{high} = 5.61, SD_{high} = 1.23; M_{low} = 3.25, SD_{low} = 1.34; $t_{(187.95)}$ = 12.73; $p < .001$; d = 1.84), *harm* (M_{high} = 5.02, SD_{high} = 1.66; M_{low} = 2.73, SD_{low} = 1.59; $t_{(189.91)}$ = 9.76; $p < .001$; d = 1.41), *moral violation* (M_{high} = 5.45, SD_{high} = 1.74; M_{low} = 2.57, SD_{low} = 1.55; $t_{(188.29)}$ = 12.16; $p < .001$; d = 1.75), *knowledge of consequences* (M_{high} = 6.14, SD_{high} = .99; M_{low} = 3.95, SD_{low} = 1.63; $t_{(154.01)}$ = 11.19; $p < .001$; d = 1.62), and *discretion* (M_{high} = 5.83, SD_{high} = 1.13; M_{low} = 3.75, SD_{low} = 1.51; $t_{(173.75)}$ = 12.73; $p < .001$; d = 1.56).

Measures

Emotions. We measured *anger* with four commonly used items (α = .96) –angry, mad, very annoyed, irritated (Hershcovis & Bhatnagar, 2017). *Guilt* was assessed with four items (α = .88), of which three –remorseful, guilty, regretful– come from Vess, Schlegel, Hicks and Arndt (2014), and the fourth –bad– comes from Flynn and Schaumberg (2012). We used four items from Williams and DeSteno (2008) to measure *pride* (α = .92) –satisfied, fulfilled, confident, proud. We administered these 12 items with filler items measuring other emotions. We measured *sympathy* with five commonly used items (α = .92) –pity, concern, sorry, compassion, sympathy (Hershcovis & Bhatnagar, 2017), which we administered with three filler items measuring Schadenfreude (Leach, Spears, Branscombe & Doosje, 2003).

Behaviors. In this first experiment, we aimed to capture objective behavior rather than the self-reported behavior we used in the subsequent studies. We used donating (part of) a bonus

payment. The bonus (£.50) was described as a reward for employees' work during the pandemic. Respondents were randomly assigned to either the punishing or compensating dependent variable as it would have seemed less realistic for respondents to be given a bonus twice. Of our 486 participants, 244 were assigned to the punishing (of whom 126 viewed the high-CSiR and 118 the low-CSiR vignette) and 242 to the compensating dependent variable (of whom 117 viewed the high-CSiR and 125 the low-CSiR vignette).

As *punishing behavior*, we selected negative word-of-mouth in line with Antonetti and Maklan (2016a). For the punishing behavior dependent variable, the respondents were thus asked to allocate the bonus between Human Rights Watch, described as an NGO that exposes companies' misbehaviors to the public, and themselves in increments of £.05. The possibility to keep the money makes punishing costly. We view *compensating behavior* as the willingness to give up resources (time, money) to compensate the CSiR victim. The respondents were therefore asked to allocate the bonus between the Red Cross, described as an NGO that is currently gathering funds to offer COVID-19 vaccines to poorer countries, and themselves in increments of £.05. Respondents were assured that the money would be donated to the NGO on behalf of all respondents of the study and that they would actually be receiving the part they would allocate to themselves. We also provided a link to the website of the NGO in case respondents wished to gather more information about the NGO (none of the respondents clicked).

Results

Manipulation check. Using our 12-item scale, we found support that our manipulations worked as expected, our results yielding a significant difference across conditions for the means of *CSiR* (M_{high} = 5.67; SD_{high} = 1.22; M_{low} = 3.38; SD_{low} = 1.18; $t_{(483.43)}$ = 21.02; $p < .001$; d = 1.91), *harm* (M_{high} = 5.25; SD_{high} = 1.55; M_{low} = 2.84; SD_{low} = 1.46; $t_{(482.27)}$ = 17.69; $p < .001$; d =

1.61), *moral violation* (M_{high} = 5.45; SD_{high} = 1.58; M_{low} = 2.55; SD_{low} = 1.42; $t_{(478.46)}$ = 21.19; $p <$ .001; d = 1.92), *knowledge of consequences* (M_{high} = 6.17; SD_{high} = 1.04; M_{low} = 4.28; SD_{low} = 1.46; $t_{(437.03)}$ = 16.49; $p <$ .001; d = 1.50), and *discretion* (M_{high} = 5.80; SD_{high} = 1.40; M_{low} = 3.86; SD_{low} = 1.53; $t_{(479.99)}$ = 14.60; $p <$ .001; d = 1.32).

Hypothesis testing. Supporting our hypotheses H1a, H1b, H1c, and H3a, we found a significant difference across conditions for the means of *anger* (H1a; M_{high} = 5.06; SD_{high} = 1.48; M_{low} = 2.77; SD_{low} = 1.46; $t_{(483.92)}$ = 17.19; $p <$ .001; d = 1.56), *sympathy* (M_{high} = 5.83; SD_{high} = 1.08; M_{low} = 4.70; SD_{low} = 1.32; $t_{(466.28)}$ = 10.32; $p <$ .001; d = .94), *guilt* (M_{high} = 4.59; SD_{high} = 1.35; M_{low} = 3.05; SD_{low} = 1.38; $t_{(487.73)}$ = 12.40; $p <$ .001; d = 1.13), and *pride* (M_{high} = 2.08; SD_{high} = 1.07; M_{low} = 3.84; SD_{low} = 1.28; $t_{(469.11)}$ = -16.51; $p <$ .001; d = -1.50).With the respondents who were presented with the punishing behavior choice, we found a significant difference in *punishing behavior* between the *high CSiR* condition and the *low CSiR* condition (M_{high} = .27; SD_{high} = .21; M_{low} = .18, SD_{low} = .21; $t_{(240.56)}$ = 3.57; $p <$ .001; d = .46). In contrast, with the respondents who were presented with the compensating behavior choice, we did not find a significant difference in *compensating behavior* across *CSiR* conditions (M_{high} = .32, SD_{high} = .21; M_{low} = .29, SD_{low} = .21; $t_{(239.31)}$ = .80; p = .426; d = .10).

Next, we examined the mediating effect of anger, sympathy, guilt, and pride on the relationships between CSiR and behavior in line with our mediation hypotheses. We ran mediation analyses using the lavaan package for R (Rosseel, 2012). With a 20,000-bias-corrected bootstrap method, we found evidence of mediation at a significance level of .05 if the 95% bias corrected bootstrap confidence interval of the indirect effect does not include zero. We ran models with the four moral emotions as parallel mediators because testing one mediator while controlling for the others reduces bias owing to omitted variables and allows to compare the

indirect effects' size for the different emotions (Preacher & Hayes, 2008).

We hypothesized that CSiR would have an indirect effect on punishing behavior through anger (H2a) and pride (H3b), and on compensating behavior through anger (H2b), sympathy (H2c), and guilt (H2d). As reported in Table 4, we found support for H2a and H2c (in bold in Table 4), but not for H2b, H2d, and H3b. Interestingly, we also found a significant indirect effect of CSiR on punishing behavior through sympathy.

INSERT TABLE 4 ABOUT HERE

STUDY 2

Procedure and Participants

To complement Study 1, we carried out a recall-based experiment. At Time 1, 502 Prolific participants living in the U.K. answered our questions measuring the attitudes toward the organization and personality traits that we used as control variables. At Time 2, 255 of these participants (51%) completed our questionnaire. We manipulated CSiR by asking participants to recall either a behavior of their organization that fits the definition of CSiR or a behavior of their organization that is business as usual. We randomly assigned respondents to the CSiR or business-as-usual condition. After asking them to describe as vividly as possible the behavior they were recalling, we presented them with the scales for the emotions and behavioral reactions (randomly emotions or behaviors first). The last part of the questionnaire contained our CSiR scale as a manipulation check, our variables to control for the victim characteristics, our item capturing the overall negativity of the organization's behavior, and a measure of affect. Of the 255 Time 2 respondents, we excluded 5 for providing no description and 9 for spending too little or too much time answering the questionnaire. Of the final sample of 241 respondents, most had a non-managerial role (61.0%), were working for a company employing fewer than 2000

employees (59.2%), identified themselves as women (55.3%), were younger than 38 years old (52.2%), and had up to 19 years of work experience (50.4%).

Manipulation

We manipulated CSiR by asking respondents to recall either a behavior of their organization fitting our definition of CSiR or a behavior that is business as usual. Specifically, using the definitions of the sub-dimensions of CSiR tested in our scale development, we asked respondents who were assigned to the CSiR condition to recall a behavior (a) that had negative effects for the customers/consumers, (b) for which the company chose to act this way – it could have behaved otherwise, (c) for which the company knew about the negative consequences for the customers/consumers, and (d) that was morally wrong – the behavior violated moral principles. We chose to focus on customers/consumers to keep the conditions as similar as possible. For the control condition, we followed previous research (e.g., Lin & Loi, 2021) and asked respondents to recall a behavior that was directed at customers/consumers and that was business as usual in how their organization behaves toward these stakeholders. In both conditions, respondents could stop participating in the study if they could not recall anything that fit the description.

Measures

Emotions. We measured the moral emotions *anger* ($\alpha = .96$), *sympathy* ($\alpha = 94$), *guilt* ($\alpha = .92$), and *pride* ($\alpha = .96$) with the same scale as in Study 1. We administered the items for anger, guilt, and pride with 11 filler items measuring other emotions and the items measuring sympathy with three filler items measuring Schadenfreude. Online Appendix C shows all our items.

Behaviors. *Punishing behavior* –negative word-of-mouth– was measured with the three items from Alexandrov, Lilly and Babakus (2013) applied to the organization rather than the brand. We added two items to this scale, one that is more generally about speaking negatively regarding

the organization to others and another item about exposing the organization's behavior on social media. We decided not to include this fifth item in our analyses[4] because of its poor correlations with the other four items (all correlations $< .30$). This four-item scale was reliable ($\alpha = .94$). For *compensating behavior*, we adapted five items from the coworker support scale of Ducharme and Martin (2000). This scale exhibited acceptable reliability ($\alpha = .84$).

Control variables. We controlled for three characteristics of the victims that could matter in people's assessment of CSiR. First, we controlled for the *relative power* of the organization in the organization-stakeholder relationship, as employees could punish and compensate less when the victims have sufficient power to punish themselves or demand compensation for the harm done. To measure relative power, we adapted five items from Anderson, John and Keltner's (2012) personal sense of power scale ($\alpha = .80$ after excluding the reverse-coded item). Second, we controlled for the *noncomplicity* of the stakeholder(s) affected by the organization's behavior in the impact the organization had on them because Lange and Washburn (2012) have argued that noncomplicity is a condition for CSiR ascription. We generated 4 items to capture the "complicity"[5] of a positive as well as a negative effect ($\alpha = .96$). Third, we controlled for the *psychological closeness* the respondents felt toward the stakeholder(s) affected by their organization's behavior using the common self-other overlap measure (Bergami & Bagozzi, 2000). Consumers have been found to experience more anger and sympathy in reaction to CSiR when they feel psychologically close to CSiR victims (Antonetti & Maklan, 2016b, 2018).

We also controlled for conceptually and statistically meaningful variables in micro-CSR and organizational behavior research: moral identity and justice toward oneself, which both could affect employees' responsiveness to others' suffering (Rupp et al., 2013), organizational identification[6], and negative affect. We measured the internalization of *moral identity* ($\alpha = .77$)

using five items (Aquino & Reed, 2002), *overall justice toward self* ($\alpha = .97$) with three items (Ambrose & Schminke, 2009), *organizational identification* ($\alpha = .90$) with a six-item scale (Mael & Ashforth, 1992), and *negative affect* ($\alpha = .80$) using a 5-item scale (Thompson, 2007).

We report descriptive statistics and correlations among the variables in Table 5.

INSERT TABLE 5 ABOUT HERE

Results

Manipulation check. As in Study 1, we used our 12-item *CSiR* scale as a manipulation check. Compared to participants in the control condition, those in the CSiR condition reported significantly higher *CSiR* ($M_{high} = 4.71$; $SD_{high} = 1.31$; $M_{control} = 3.08$; $SD_{control} = 1.37$; $t_{(219.03)} = 9.27$; $p < .001$; $d = 1.21$), *harm* ($M_{high} = 3.78$; $SD_{high} = 1.73$; $M_{control} = 2.04$; $SD_{control} = 1.41$, $t_{(184.71)} = 8.59$; $p < .001$; $d = 1.12$), *moral violation* ($M_{high} = 4.46$; $SD_{high} = 1.68$; $M_{control} = 2.25$; $SD_{control} = 1.71$; $t_{(215.57)} = 9.96$; $p < .001$; $d = 1.30$), *knowledge of consequences* ($M_{high} = 5.22$; $SD_{high} = 1.37$; $M_{control} = 3.96$; $SD_{control} = 1.77$; $t_{(237.12)} = 6.22$; $p < .001$; $d = .78$), and *discretion* ($M_{high} = 5.37$; $SD_{high} = 1.34$; $M_{control} = 4.07$; $SD_{control} = 1.90$; $t_{(239.00)} = 6.25$; $p < .001$; $d = .77$).

CFA. We conducted a CFA using the conmet package for R (De Schutter, 2021). The six-factor model yielded a good fit to the data ($\chi^2[284] = 535.00$, CFI = .96, TLI = .96, RMSEA = .06 [.05; .07], SRMR = .05).

Hypothesis testing. Using t-tests, we found support for a direct effect of *CSiR* on *anger* (H1a; $M_{CSiR} = 4.92$, $SD_{CSiR} = 1.35$; $M_{control} = 2.85$, $SD_{control} = 1.86$; $t_{(220.10)} = 9.72$, $p < .001$, $d = 1.23$), *sympathy* (H1b; $M_{CSiR} = 5.29$, $SD_{CSiR} = 1.16$; $M_{control} = 3.55$, $SD_{control} = 1.67$; $t_{(222.97)} = 9.31$, $p < .001$, $d = 1.11$), *guilt* (H1c; $M_{CSiR} = 4.30$, $SD_{CSiR} = 1.36$; $M_{control} = 2.68$, $SD_{control} = 1.64$; $t_{(207.66)} = 8.10$, $p < .001$, $d = 1.08$), and *pride* (H3a; $M_{CSiR} = 2.41$, $SD_{CSiR} = 1.18$; $M_{control} = 4.01$, $SD_{control} = 1.79$; $t_{(224.99)} = -8.08$, $p < .001$, $d = -1.00$). Consistent with Study 1, we found a significant

difference across conditions for *punishing behavior* (M_{CSiR} = 4.10, SD_{CSiR} = 1.67; $M_{control}$ = 2.67, $SD_{control}$ = 1.75; $t_{(189.69)}$ = 6.24 p < .001, d = .84) but not for *compensating behavior* (M_{CSiR} = 4.92, SD_{CSiR} = 1.11; $M_{control}$ = 4.89, $SD_{control}$ = 1.32; $t_{(202.65)}$ = -.16, p = .871, d = -.02).

We tested our mediating hypotheses using the lavaan package for R (Rosseel, 2012) with a 20,000 bias-corrected bootstrap resampling method. As reported in Table 4 in bold, we found support for an indirect effect on punishing behavior through anger (H2a) and pride (H3b) and on compensating behavior through sympathy (H2c). In contrast, we did not find support for an indirect on compensating behavior through anger (H2b) and guilt (H2d). Consistent with Study 1, the indirect effect of CSiR on punishing behavior through sympathy was significant.

STUDY 3

Procedure and Participants

With Study 3, we wished to ensure that our results were not specific to our choice of victims in Studies 1 and 2. In Study 3, we used a correlational design in the form of a two-wave survey. At Time 1, 550 Prolific participants living in the U.S. and working for a for-profit organization completed the questionnaire that measured the control variables such as attitudes toward the organization and personality traits. The Time 2 questionnaire was completed by 293 individuals (53%), of whom 277 met our time-related criteria. At Time 2, we instructed participants to consider something that their organization did that had negative effects on the local community, a remote community, the environment, or a large number of customers/consumers.[7] We then asked participants to (nick)name their organization and choose from a menu which stakeholder (group) was affected to specify the actor and the victim in our subsequent questions.

As in Study 2 and the discriminant validity study, we checked for respondents who, contrary to our instructions, reported a behavior that they perceived as neutral or positive rather than

negative (44 instances). We performed all analyses with and without these respondents. The

results showed similar patterns. We report here the results for the full sample. Of these 277

respondents, 36.1% identified as female, 61.4% reported holding an undergraduate degree and

19.1% held a graduate degree. Our respondents were, on average, 38.5 (SD = 10.85); 86.3%

reported working full-time, 38.6% worked in a managerial position, and they had work

experience of 17.9 years (SD = 11.23) and a tenure with their current organization of 7.53 years

(SD = 6.39) on average. A majority of our respondents reported working for a company with 500

employees or more (53.3%), with its main activities in services (82.7%), and that sold its

products and services to individual consumers (65%) rather than other organizations.

Measures

  We used the same measures as in Study 2 for our variables of interest and included the same

control variables (see online Appendix C). Only two differences are notable. First, we adapted

the scales to mention the affected stakeholder(s) selected by the participant. Second, for the

natural environment as the victim, we slightly adapted the items of the scale measuring

compensating behaviors to make them applicable to a non-human victim. We reported the

Cronbach's alphas, descriptive statistics, and correlations among the variables in Table 6.

INSERT TABLE 6 ABOUT HERE

Results

  CFA and common method variance. We conducted CFAs using the conmet package (De

Schutter, 2021) for R, considering CSiR a second-order variable. The hypothesized 10-factor

model revealed an adequate fit to the data (χ^2[640] = 1360.16, CFI = .92, TLI = .92, RMSEA =

.06 [.06; .07], SRMR = .07). Because most of our variables were self-reported and measured at

the same point in time, we also estimated the model controlling for an unmeasured latent factor

to detect any threat related to common method variance (CMV; Podsakoff, MacKenzie, Lee & Podsakoff, 2003). The chi-squared value of this model was significantly lower (χ^2[639] = 1353.76, $\Delta \chi^2/\Delta$df = 6.4, $p < .001$), while there was no improvement for the other reported fit indices (CFI = 92, TLI = .92, RMSEA = .06 [.06; .07], SRMR = .07) nor for the Bayesian Information Criteria (BIC difference = 33200.60 – 33199.82 = .78). Furthermore, following Shin, Kim, Choi, Kim and Oh (2017), we checked that the intercorrelations among the latent variables remained similar when including the unmeasured latent factor. This was the case. Altogether, these results suggest that CMV was not a serious threat.

   Hypothesis testing. Consistent with our approach in Study 2, our path analysis included the hypothesized and alternative mediating mechanisms simultaneously, using the lavaan package (Rosseel, 2012) for R with a 20,000 bias-corrected bootstrap resampling method. Supporting our hypotheses, we found a significant positive link between *CSiR* and *anger* (H1a; $b = 1.44$, $SE = .24$, $p < .001$), *sympathy* (H1b; $b = .67$, $SE = .20$, $p = .001$), and *guilt* (H1c; $b = .95$, $SE = .21$, $p < .001$) and a significant negative link between *CSiR* and *pride* (H3a; $b = -.70$, $SE = .14$, $p < .001$).

   We hypothesized that CSiR would have an indirect effect on punishing behavior through anger (H2a) and pride (H3b), and on compensating behavior through anger (H2b), sympathy (H2c), and guilt (H2d). As reported in Table 4, we found support for H2a, H2c, and H2d (in bold in Table 4), not for H2b and H3b. Contrasting with Studies 1 and 2, the indirect effect of CSiR on punishing behavior through sympathy was not significant.

GENERAL DISCUSSION

Theoretical Implications

   By studying employees' emotional and behavioral reactions to CSiR, we contribute to the CSiR literature, micro-CSR research, and deonance theory. First, to researchers interested in

explaining stakeholders' reactions to CSiR, we contribute a new conceptualization of CSiR that is more theoretically solid than most other CSiR definitions (excepting Lange & Washburn, 2012) as well as a scale to measure CSiR. Grounding our definition in deonance theory has several advantages. It enabled us to connect CSiR to what is known regarding human morality and, in particular, moral emotions in the psychology literature. Making this connection should help CSiR research move faster because a great deal is already known in psychology regarding how people react to moral transgressions that harm others. Grounding our definition in deonance theory also helped us make explicit choices in navigating the discrepancies among the existing CSiR definitions (i.e., Is CSiR a perception of an actor involved in the situation or can it be impartially observed? What is CSiR an attribute of? What are the sub-dimensions of CSiR?).

A second contribution of our work to CSiR and micro-CSR research is to develop theory regarding employees' emotional and behavioral reactions to CSiR. In line with deonance theory, our work shows that moral anger helps explain employees' punishing behavior in reaction to CSiR. We also show that this indirect effect via anger exists when controlling for the indirect effect of pride, the emotion most commonly studied in micro-CSR research. While we hypothesized that employees' pride would be hurt by CSiR, which would lead to punishing behavior, we found limited support for an indirect effect of CSiR on punishing behavior through pride when controlling for anger, sympathy, and guilt. Our findings therefore invite micro-CSR researchers to consider other-focused moral emotions, such as anger, sympathy, and moral elevation, as mechanisms to explain employees' reactions targeting the organization. Moreover, for micro-CSR research, our work points to a dark side of employees' pride. Unexpectedly, CSiR turned out to lower compensating behavior via its negative effect on pride (in Studies 2 and 3). This suggests that CSiR hurts hubristic pride as we argued. Hubristic pride, like shame, relates to

feelings regarding who one is and the consequences to oneself rather than regarding what one did and the consequences for others as with authentic pride and guilt (Lewis, 2008). It thus makes sense that, similar to shame, a decrease in hubristic pride leads to withdrawal or avoidance of the situation that has caused the negative feelings (Lewis, 2008), which here leads to engaging less with stakeholders to repair the harm done.

We also contribute to micro-CSR research by studying employees' compensating behavior toward CSiR victims next to punishing behavior targeting the organization. Employees' behavior toward other stakeholders, including compensating behavior, is important for micro-CSR research. Researchers initially became interested in CSR because of its positive impact not on the organization itself but on society and the environment (Carroll, 1991). However, as with most research in organizational behavior, micro-CSR researchers have often studied CSR as an instrument to foster employees' attitudes and behaviors that benefit the organization such as organizational identification, commitment, and citizenship behavior (Rupp & Mallory, 2015). With the current societal debate regarding the role of business in society, it is important that micro-CSR researchers embrace the bigger picture and more often study CS(i)R's impact on the affected stakeholders. Studying employees' compensating behavior is a step in this direction.

Third, we contribute to deonance theory, as well as the CSiR and micro-CSR literature, by studying sympathy and guilt as mechanisms underlying behavioral reactions to judgments of blameworthiness. As expected, sympathy helps explain compensating behavior. Interestingly for deonance theory, this holds for victims that are not identifiable, single victims as in previous studies. Our victims were groups of people (e.g., customers or consumers in Study 2). This confirms that deonance theory is broadly applicable. Regarding guilt, our findings are mixed. We found in all three studies that CSiR triggers guilt in employees, which questions the clear

demarcation line deonance theory draws between transgressors and observers. However, we only found a mediating effect of guilt on the link between CSiR and compensating behavior in Study 3. These mixed findings for guilt call to rethink how vicarious guilt works in organizational contexts. We expected compensating behavior to follow from employees' vicarious guilt based on evidence of compensating behavior for citizens of countries involved in slavery in the past. However, employees may have a larger set of behavioral responses to choose from in response to CSiR, including leaving the organization to escape the guilt.

For deonance theory, the lack of a significant indirect effect of CSiR on compensating behavior through anger is also interesting as such an effect was supported in three previous studies (Mitchell et al., 2015; Priesemuth & Schminke, 2019; Reich & Hershcovis, 2015). We believe that we should examine this lack of support together with the surprising mediation of sympathy in the relationship between CSiR and punishing behavior in Studies 1 and 2. There are two main differences between our research and the previous deonance research that studied compensating behavior. First, we study emotions simultaneously rather than in isolation, thereby controlling for the effect of the other emotions. For deonance research, this implies that it is important to investigate sets of moral emotions rather than one moral emotion at a time. Second, as stated above, our work differs from previous studies regarding the types of victims. Together with the fact that our control variables for victim characteristics (relative power, non-complicity, and psychological closeness) had some significant direct effects on moral emotions and behaviors, this difference between our findings for anger and those of the existing literature points to the need to integrate victim characteristics in deonance theory.

Practical Implications

For managers, our work shows that it is important to be attentive to what employees may

perceive as CSiR. Managers who pay little attention to the effect of CSiR on employees may face unexpected negative consequences for the organization in the form of employees' punishing behavior. Managers should also remember that employees' responses are driven by their subjective assessment of the organization's behavior. It is likely that managers and (some) employees differ in how they perceive some behaviors. An example is raising the price of products during the COVID-19 pandemic to benefit from the high demand compared to the supply. This behavior was often reported as CSiR in Studies 2 and 3. Given its frequency, we speculate that managers may not see this behavior as CSiR, whereas many employees clearly did. This difference in perceptions of what is irresponsible poses a conundrum for managers who are increasingly invited to stay true to their values (Gardner, Cogliser, Davis & Dickens, 2011).

Furthermore, managers should be aware that employees' punishing behavior is driven by moral anger and sympathy for the victim of CSiR rather than, for example, a self-centered concern that one may also fall victim to the organization's CSiR in the future. In the aftermath of CSiR in employees' eyes, managers should thus not attempt to conceal, ignore, or downplay CSiR, which will likely anger employees and the victim further. They should also not try to reassure employees that the organization would not behave irresponsibly toward them even if it did so toward other stakeholders, as this does not address the need for morality that drives employees who experience moral anger and sympathy. Rather, managers should aim to co-construct with employees as well as the victim how to repair the harm done.

Of practical importance is also our finding that employees can compensate the victim of their organization's CSiR. While employees' compensating behavior does not affect the organization as directly as punishing behavior, there may be a positive effect if compensating behavior helps restore the victim's trust in the organization and its members. Looking beyond the organization

itself, in cases in which large organizations' CSiR causes great harm, NGOs could try to facilitate or even organize compensating behavior by employees so that the victims are compensated more quickly or more completely than if compensation relies only on the organization's efforts.

Limitations and Suggestions for Future Research

A consequence of grounding our conceptualization in deonance theory is that it is not all encompassing. In particular, deonance theory supports a harm-based view of moral violations and thus of CSiR. However, according to moral foundations theory (Haidt & Joseph, 2004), care/harm is only one of (at least) six moral foundations that people could use to judge a specific behavior of an organization. Consequently, employees from different cultures (Henrich, Heine & Norenzayan, 2010), with different political ideologies (Graham, Haidt & Nosek, 2009), or of different genders (Atari, Lai & Dehghani, 2020) may use a different moral foundation to assess the same organization behavior, leading to different emotional and behavioral responses. We encourage researchers to consider whether the care/harm moral foundation is the (only) one the study population relies on to assess the instances of CSiR the researchers are interested in. In addition to gender, cultural, and ideological differences, features of the specific behavior and the context in which it unfolds may affect which moral foundation is activated in people's minds.

Another particularity of our conceptualization is that CSiR is defined as an attribute of a specific behavior rather of the organization itself or of a set of its practices. It makes sense to consider that a specific behavior elicits (moral) emotions, which are at the core of deonance theory's explanation of people's behavioral reactions. Almost all researchers consider emotions to be episodic, that is, "relatively temporary emotional state[s]" (Gibson & Callister, 2010: 68) that are triggered by experiencing something that is time-bound (Ellsworth, 2013). There must be

some novelty in what the organization is doing to suspend employees' ongoing activity and focus their attention on the organization's behavior, which opens the door to judgments and episodic emotions. For researchers who wish to define CSiR as related to a set of relatively stable organizational practices or to the organization itself, this implies at a minimum to carefully consider the temporality for stakeholders. Are stakeholders already familiar with these practices or organization, or are they new to them? If stakeholders fail to change a set of organizational practices through their punishing behavior soon after they have encountered these practices for the first time, stakeholders could reduce the experience of negative affect by reframing the situation to distance themselves emotionally or by exiting their relationship with the organization (leaving for employees). Therefore, we recommend that researchers interested in a stable form of irresponsibility study stakeholders' attitudes rather than episodic emotions.

While a strength of our multi-method design is to combine evidence of causality with the external validity of a field study, our empirical studies have limitations. First, in Study 1, to capture compensating behavior, we chose the Red Cross as the NGO to which participants could donate. While the Red Cross is a well-known NGO, it would have been better for ecological validity to select an NGO directly involved in the funding or distribution of COVID-19 vaccines in developing countries (the Red Cross is involved in other aspects of the fight against COVID). In Study 1, we measured punishing and compensating behavior by offering respondents the option to donate money to an NGO in both cases. While this increases the comparability of the results for the two dependent variables, this also led us to randomly assign participants to either one or the other behavioral response, halving our sample size for each dependent variable.

A second limitation is the use of a recall task in Studies 2 and 3. While a recall task should be appropriate for a study of emotions (recall tasks are often used to generate emotions in

experiments), this task could have biased our sampling of CSiR instances toward those that are recent and/or memorable. From the CSiR descriptions, it is clear that many respondents reported recent behavior of their organization. That should have helped respondents accurately report their emotional and behavioral responses. Yet, to avoid this sampling bias, future research could consider an event sampling methodology with participants completing questionnaires right after they have observed an irresponsible behavior of their organization. A third limitation is that we only studied one type of punishing behavior and one type of compensating behavior. While negative word-of-mouth has the advantage of being a widespread form of punishment because it is low-cost and effective, future research should include other forms of punishment that may be more costly for employees such as whistleblowing or reduced organizational citizenship behavior. A final limitation is that, given that we conducted this research during the COVID-19 pandemic, we collected all samples using Prolific Academic. Compared to other online platforms, Prolific Academic has more diverse participants and offer higher data quality (Peer et al., 2017). However, employees of large firms are likely overrepresented in our sample.

An interesting avenue for future research is to study employees' avoidance behavior – in contrast to the approach behaviors studied here – and the moral emotions that link CSiR to such behaviors. Voluntary turnover is a particularly relevant avoidance behavior for organizations. We would expect disgust, an other-focused moral emotion (Tangney et al., 2007), to be a mechanism in the CSiR-turnover relationship. We would also expect shame, a self-focused moral[1] emotion (Tangney et al., 2007), to be at work in reaction to CSiR in the form of group-based shame (Lickel et al., 2011). In contrast to group-based guilt that triggers repair behavior, group-based shame leads people to distance themselves from the cause of the emotion (Lickel et al., 2005). Accordingly, Chi et al. (2015) have already provided some evidence that shame

mediates the relationship between organizational misconduct and employees' intention to leave.

Another avenue for future research is to build on appraisal theories of emotions rather than deonance theory to study employees' reactions to their organization's actions. Appraisal theories of emotions argue that judgments other than the three proposed by deonance theory (a moral transgression, harm, and intentionality) shape employees' behavioral reactions. Concretely, Lazarus and colleagues' appraisal theory of emotions (Lazarus, 1991; Smith & Lazarus, 1990, 1993) suggests looking into employees' appraisals of the potential for improving the undesirable situation as these appraisals should influence which emotion is experienced. Would an employee determine that they cannot change the organization's behavior through punishment or improve the victim's well-being through compensating behavior, Lazarus and colleagues' theory suggests that employees will experience sadness and fear, two emotions not considered here.

To conclude, we have shown that anger, targeting the organization, and sympathy, targeting the CSiR victim, are important mechanisms in explaining employees' responses to CSiR, which take at least two forms: punishing the organization and compensating the victim. We hope that our work will encourage a new line of micro-CSR research on CSiR that considers multiple moral emotions, both other- and self-focused.

FOOTNOTES

[1] While shame is sometimes listed as a moral emotion, many theorists have questioned whether it should be classified as such (see e.g., Dijker, 2010; Tangney, 1991).

[2] Hershcovis and Bhatnagar (2017) studied empathy rather than sympathy. Yet, they measured empathy as affective, which makes it very close to sympathy (Greenbaum et al., 2020).

[3] We also ran the analyses for the three studies with all respondents. The findings are the same.

[4] The findings for Studies 2 and 3 are the same using the five items for punishing behaviors.

[5] We measured complicity rather than non-complicity to have positively formulated items rated on a Likert scale.

[6] In additional analyses, we tested whether the indirect effect of CSiR on compensating behavior through guilt was conditional on organizational identification. We did not find evidence for a moderated mediation in Studies 2 and 3.

[7] As we expected, most instances of CSiR reported were related to the customers/consumers group (27.1% customers and 28.9% consumers), but we also had 19.1% related to the natural environment, 18.1% related to the local community, and 6.9% related to a remote community.

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TABLES

Table 1
Comparing CSiR to related concepts

Concept	Who acts?	Who judges?	Components?		
			Transgression?	*Harm?*	*Intentionality?*
CSiR	Organization	Stakeholder (here employee)	Yes	Yes	Yes
Misconduct	Organization	Social-control agent or impartial observer	Yes Restricted to illegal behavior in some papers	Rarely mentioned (exception: Neville et al. (2019))	Rarely mentioned, but Neville et al. (2019) include intention to deceive
Wrongdoing	Organization	Social-control agent or impartial observer (exception: Pfarrer, Decelles, Smith and Taylor (2008), Zavyalova, Pfarrer, Reger and Shapiro (2012) who define it as a stakeholders' perception)	Yes Restricted to illegal behavior in most papers	Rarely mentioned (exception: Zavyalova et al. (2012))	Rarely mentioned (exception: Baucus (1994) and Baucus and Baucus (1997) who specify that the behavior may be intentional or not)
Misbehavior	Organizational member	Impartial observer	Yes	Not mentioned	Rarely mentioned (exception: Vardi and Wiener (1996))
Unethical behavior	Organizational member	Impartial observer	Yes	Not mentioned	Not mentioned

Table 2. Explanatory Factor Analysis: The 32 Items and their Factor Loadings[a]

Items	Factors (N$_1$=282)			Factors (N$_2$=119)			
	1	2	3	1	2	3	4
Harm							
1. My organization injured others.	.801			.777	.625	.346	.370
2. **My organization inflicted harm on others.**	.866			.911	.715	.419	.445
3. My organization made others suffer.	.890			.844	.713	.447	.473
4. **My organization hurt others.**	.904			.921	.716	.451	.440
5. **My organization caused harm to others.**	.894			.929	.684	.478	.470
6. My organization was detrimental to others.	.838			.775	.645	.549	.583
7. Others suffered from my organization's behavior.	.793			.739	.578	.501	.504
8. My organization's behavior harmed others.	.871			.879	.633	.491	.424
9. My organization caused pain to others.	.887			.881	.658	.439	.403
10. My organization did bad to others.	.907			.837	.789	.490	.595
Moral violation							
11. What my organization did was wrong.	.899		.348	.748	.858	.442	.695
12. **My organization's actions were unethical.**	.911			.729	.951	.394	.551
13. **My organization's behavior was immoral.**	.887		.318	.766	.960	.462	.579
14. What my organization did was improper.	.905			.721	.909	.369	.566
15. My organization behaved unethically.	.902		.302	.743	.925	.411	.578
16. **What my organization did was morally wrong.**	.920			.748	.951	.408	.557
17. My organization violated moral standards.	.885			.791	.928	.411	.532
18. My organization failed to uphold moral standards.	.878			.738	.916	.339	.529
–Knowledge of consequences							
19. When my organization acted, it knew the effects of its actions on others.		.771	.510	.416	.346	.788	.520
20. **My organization was well aware that its behavior could have consequences for others.**		.739	.486	.500	.314	.833	.589
21. **My organization did this knowing the possible consequences for others.**		.830	.502	.548	.398	.885	.538
22. **My organization acted this way knowing the potential effects of its actions on others.**		.821	.562	.436	.328	.875	.577
23. My organization knew the potential impact of its actions on others when it acted in this way.		.802	.478	.522	.405	.825	.493
24. My organization acted this way foreseeing its actions could affect others.		.768	.477	.501	.342	.795	.504
25. When my organization acted this way, it understood the impact on others.		.728	.352			.762	
26. The consequences for others were clear for my organization when it acted.		.718	.465	.421	.385	.805	.508
Discretion							
27. What my organization did was intentional; it had other options.		.569	.849	.515	.531	.563	.924
28. My organization deliberately acted in this way, it could have chosen another course of action.		.585	.881	.464	.532	.565	.860
29. **My organization wanted to behave this way, other behaviors were possible.**		.527	.858	.469	.500	.483	.917
30. **My organization chose to act this way, it had the possibility to act in another way.**		.554	.892	.447	.500	.550	.926
31. If it wished, my organization could have behaved differently.		.449	.792	.492	.558	.476	.876
32. **My organization had the control over its actions, it could have acted differently.**		.517	.822	.356	.506	.496	.859
Eigenvalue	15.20	7.03	2.02	17.84	4.14	2.55	1.19
Common variance explained by each factor	47.51	21.97	6.31	55.74	12.92	7.96	3.73

[a] Extraction Method: Principal Axis Factoring. Rotation: Promax. N$_1$ = all respondents; N$_2$ = respondents who rated the behavior of their employer as negative overall. Only the factor loadings above .30 are shown in the table. The items marked in bold were the ones we retained.

Table 3

Study 1: Descriptive statistics and correlations among variables for scale development validity tests

Variable	M	SD	1	2	3	4	5	6	7	8	9	10
1. Harm	2.81	1.58	(.91)									
2. Moral violation	2.84	1.73	.65***	(.95)								
3. Discretion	4.49	1.73	.39***	.53***	(.88)							
4. Knowledge of consequences	4.80	1.56	.26***	.34***	.58***	(.87)						
5. CSiR	3.74	1.27	.74***	.82***-	.81***-	.70***-	(.91)					
6. CSR	4.79	1.07	-.36***	-.43***	-.34***	-.20***	-.43***	(.93)				
7. CSR beliefs	4.76	1.47	-.36***	-.44***	-.36***	-.23***	-.45***	.84***	(.93)			
8. Overall justice	3.65	.99	-.41***	-.43***	-.36***	-.21**	-.46***	.65***	.65***	(.94)		
9. Ethical climate	4.97	1.39	-.21***	-.30***	-.33***	-.15*	-.32***	.69***	.69***	.46***	(.91)	
10. Negative affect	1.96	.57	.12	.11	.02	-.07	.06	-.12*	-.13*	-.21**	.01	(.77)

Notes: *** = $p < .001$, ** = $p < .01$, * = $p < .05$, M = mean, SD = standard deviation, Cronbach's alphas are reported on the diagonal.

Table 4
Indirect effects of CSiR on behaviors

Hypotheses[a]	Indirect effects[a]	BC bootstrasp 95% CI[a]			
		Estimate	*SE*[b]	LLCI[c]	ULCI[d]
Study 1					
H2a	**CSiR → anger → punishing behavior**	**.08**	**.03**	**.02**	**.15**
	CSiR → sympathy → punishing behavior	**.05**	**.02**	**.01**	**.09**
	CSiR → guilt → punishing behavior	-.004	.03	-.06	.05
H3b	CSiR → pride → punishing behavior	-.02	.02	-.06	.03
H2b	CSiR → anger → compensating behavior	.02	.04	-.05;	.10
H2c	**CSiR → sympathy → compensating behavior**	**.03**	**.02**	**.0002**	**.07**
H2d	CSiR → guilt → compensating behavior	.04	.03	-.01	.11
	CSiR → pride → compensating behavior	-.04	.03	-.10	.03
Study 2					.
H2a	**CSiR → anger → punishing behavior**	**.48**	**.17**	**.18**	**.84**
	CSiR → sympathy → punishing behavior	**.39**	**.15**	**.13**	**.71**
	CSiR → guilt → punishing behavior	.07	.12	-.14	.35
H3b	**CSiR → pride → punishing behavior**	**.23**	**.11**	**.04**	**.46**
H2b	CSiR → anger → compensating behavior	.25	.17	-.07	.59
H2c	**CSiR → sympathy → compensating behavior**	**.48**	**.14**	**.24**	**.81**
H2d	CSiR → guilt → compensating behavior	-.04	.14	-.28	.28
	CSiR → pride → compensating behavior	**-.51**	**.15**	**-.86**	**-.27**
Study 3					
H2a	**CSiR → anger → punishing behavior**	**.84**	**.19**	**.57**	**1.34**
	CSiR → sympathy → punishing behavior	-.05	.05	-.17	.04
	CSiR → guilt → punishing behavior	-.02	.09	-.20	.17
H3b	CSiR → pride → punishing behavior	-.01	.05	-.11	.09
H2b	CSiR → anger → compensating behavior	-.14	.17	-.52	.15
H2c	**CSiR → sympathy → compensating behavior**	**.19**	**.09**	**.05**	**.46**
H2d	**CSiR → guilt → compensating behavior**	**.29**	**.15**	**.08**	**.69**
	CSiR → pride → compensating behavior	**-.17**	**.09**	**-.39**	**-.04**

Notes: [a]Estimates with confidence intervals that do not include zero are statistically significant and bolded as well as the corresponding indirect effects and hypotheses; [b]Standard error; [c]Lower limit and [d]Upper limit of the bias-corrected bootstrap 95% confidence interval.

Table 5
Study 2: Summary statistics and zero-order correlations among the variables

Variable	M	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. CSiR	.41	.49	-													
2. Anger	3.69	1.94	.52***	(.96)												
3. Sympathy	4.25	1.71	.49***	.79***	(.94)											
4. Guilt	3.36	1.71	.47***	.78***	.77***	(.92)										
5. Pride	3.39	1.76	-.42***	-.75***	-.67***	-.70***	(.96)									
6. Punishing behavior	3.26	1.85	.38***	.72***	.67***	.61***	-.66***	(.94)								
7. Compensating behavior	4.90	1.23	.01	.13*	.22***	.10	.14*	.06	(.84)							
8. Overall justice toward self	5.25	1.40	.03	-.25***	.18**	-.09	.28***	-.40***	.16*	(.97)						
9. Organizational identification	4.15	1.46	-.04	-.08	-.04	.03	.18**	-.29***	.27***	.51***	(.90)					
10. Power	5.35	.96	.14*	.23***	.21***	.16*	-.21**	.27***	.13*	-.14*	-.13*	(.80)				
11. Complicity	3.21	1.77	-.22***	-.35***	-.34***	-.34***	.45***	-.29***	-.03	.03	.09	.16*	(.96)			
12. Psychological distance	3.38	1.67	-.12	-.03	.03	-.03	.13*	-.06	.30***	.11	.24***	.05	-.04	-		
13. Moral identity	6.14	0.77	-.17**	-.15*	-.11	-.13*	.16*	-.17**	.14*	.13*	.12	.07	-.01	.14*	(.77)	
14. Negative affect	1.92	.60	.02	.27***	.23***	.22***	-.17**	.34***	.08	-.35***	-.12	.12	-.05	.03	-.07	(.80)

Notes: *** = $p < .001$, ** = $p < .01$, * = $p < .05$, M = mean, SD = standard deviation, Cronbach's alphas are reported on the diagonal.

Table 6
Study 3: Summary statistics and zero-order correlations among the variables

Variable	M	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. CSiR	4.35	1.33	(.92)													
2. Anger	4.60	1.66	.61***	(.95)												
3. Sympathy	5.04	1.24	.35***	.52***	(.88)											
4. Guilt	4.18	1.40	.38***	.60***	.58***	(.82)										
5. Pride	2.22	1.18	-.40***	-.51***	-.36***	-.44***	(.90)									
6. Punishing behavior	3.50	1.84	.55***	.72***	.34***	.40***	-.33***	(.93)								
7. Compensating behavior	4.32	1.64	.05	.12	.31***	.28***	.03	.12*	(.92)							
8. Overall justice toward self	5.39	1.49	-.19**	-.25***	.06	-.07	.04	-.35***	.10	(.98)						
9. Organizational identification	4.06	1.56	-.17**	-.16**	.15*	.08	.09	-.27***	.22***	.58***	(.92)					
10. Power	5.48	1.11	.38***	.20**	.12	-.02	-.13*	.25***	.13*	-.07	-.08	(.91)				
11. Complicity	2.31	1.49	-.30***	-.36***	-.26***	-.26***	.47***	-.20***	.05	-.01	.07	-.02	(.95)			
12. Psychological distance	3.60	1.57	.18**	.18**	.36***	.32***	-.13*	.13*	.41***	.17**	.26***	.10	-.13*	-		
13. Moral identity	6.20	0.79	.04	.03	.25***	.07	-.18**	-.03	.24***	.22***	.20**	.20***	-.12*	.21***	(.81)	
14. Negative affect	1.80	0.60	.22***	.16**	.12*	.12*	-.06	.27***	-.12*	-.27***	-.21***	.02	-.03	-.05	-.18**	(.82)

Notes: *** = $p < .001$, ** = $p < .01$, * = $p < .05$, M = mean, SD = standard deviation, Cronbach's alphas are reported on the diagonal.

FIGURES

Figure 1
Conceptual model