Abstract
A growing literature has suggested that high performance goals can have unintended consequences within organizations as employees engage in unethical behavior to achieve outcomes associated with goal attainment. Extending research on the dark side of goal setting, we suggest that high performance goals not only create a desire to achieve a particular outcome but also alter moral reasoning processes related to goal attainment. Integrating goal-setting theory (Locke & Latham, 1990) with motivated moral reasoning (Ditto, Pizzarro, & Tannenbaum, 2009), we hypothesize an indirect effect of high performance goals on unethical behavior via state moral disengagement. We also examine goal commitment—which tends to amplify the relationship between high goals and performance—as a key boundary condition associated with this indirect effect. We build this conditional indirect effect model across three studies conducted in the field and the laboratory. Our results provide new insight into both when and why high goals can facilitate moral disengagement and unethical behavior within organizations.

Keywords: behavioral ethics; goal setting; goal commitment; moral disengagement; unethical behavior
Motivated to Disengage: The Ethical Consequences of Goal Commitment and Moral Disengagement in Goal Setting

With over 1,000 studies demonstrating that high goals increase performance (Locke and Latham, 2013), it is not surprising that scholars and organizations would view goal setting in a positive light. Indeed, goal-setting theory has been called the most important theory in the field of organizational behavior (Miner, 2003). Yet, in recent years, the media has highlighted numerous scandals in which commitment to high goals drove employees to behave unethically (Glazer, 2016; McGregor, 2016). In addition, there has been growing interest in understanding smaller but more prevalent instances of unethical behavior in pursuit of high personal goals, such as students cheating to earn higher grades (Pérez-Peña, 2012; Simmons, 2018). As a result, it has become increasingly important to understand the mechanisms through which high performance goals increase unethical behavior.

To date, the nascent literature examining the dark side of performance goals has largely assumed that employees engage in unethical behavior to achieve their goals in order to obtain potential rewards associated with goal attainment (e.g., Cadsby, Song, & Tapon, 2010; Schweitzer, Ordóñez, & Douma, 2004). We argue that this perspective provides an incomplete understanding of the process through which goals influence unethicality. Drawing on Ditto, Pizarro, and Tannenbaum’s (2009) theory of motivated moral reasoning, we suggest that high goals can alter how individuals perceive questionable conduct in pursuit of a goal. We argue

1 Although there are a number of theoretical perspectives related to motivation and personal goals (e.g., Deci & Ryan, 2000; Dweck, 1986; Sheldon & Elliot, 1998), this manuscript focuses specifically on performance goals as conceptualized in goal-setting theory (Locke & Latham, 1990; 2002).
2 According to goal-setting theory, high performance goals should be both specific and difficult (Locke & Latham, 1990; 2002). Goal-setting scholars recommend goals that are “difficult, but attainable rather than impossible” and have suggested the 90th percentile of difficulty when setting high goals (Locke & Latham, 1990; Appendices C & D). Consequently, the 90th percentile of difficulty has been used in a number of goal-setting studies (e.g., Latham & Seijts, 1999; Locke, Chah, Harrison, & Lustgarten, 1989) as well as several studies examining the relationship between goals and unethical behavior (Schweitzer, Ordóñez, & Douma, 2004; Welsh & Ordóñez, 2014).
that high goals can motivate moral reasoning in the form of state moral disengagement—a process through which individuals justify unethical behavior (Moore, 2015). In other words, high goals may lead to unethical behavior not simply because of the rewards associated with goal attainment, but also by changing moral reasoning processes that are related to the goal. By extension, as high goals increase employees’ state moral disengagement, these employees may engage in higher levels of unethical behavior.

Yet, the degree to which motivated moral reasoning is employed in pursuit of a goal may depend not only on goal level but also on how committed an individual is to achieving the goal. For decades, goal-setting scholars and practitioners have looked for ways to increase employees’ commitment to performance goals (Locke & Latham, 1990). This effort is intuitive, given that goal commitment has been shown to enhance the benefits of goal setting (Klein, Wesson, Hollenbeck, Wright, & DeShon, 2001). Although goal commitment may not lead to moral disengagement for those with low goals, we predict it may facilitate moral disengagement and unethical behavior when the goal level is increased. Those with high levels of goal commitment care deeply about the goal. When the goal is low, those with high goal commitment have little reason to engage in motivated moral reasoning because easy goals can likely be attained through ethical means. When faced with an achievable and valued goal, we expect individuals to be less likely to disengage their moral standards. In contrast, when the goal is high and, thus, goal attainment via ethical means is uncertain (Ordóñez & Welsh, 2015), high goal commitment may help to facilitate moral disengagement and unethical behavior by increasing not only the motivation to achieve the goal but also the motivation to justify doing so “by any means necessary.”
This research makes a number of contributions to both the goal setting and behavioral ethics literatures. First, we integrate goal-setting theory with moral disengagement research to provide insight into how high goals can not only motivate performance but also facilitate motivated moral reasoning. Integrating Ditto et al.’s (2009) theory of motivated moral reasoning with the goal-setting literature, we examine the process through which high goals facilitate motivational justifications for unethical behavior in pursuit of the goal. Second, we demonstrate that goal commitment—a construct generally regarded as a “good thing”—can have an increasingly deleterious effect on moral disengagement and unethical behavior as goal level is raised. Third, we address an ongoing scholarly debate about the potential negative consequences of goal setting (Locke & Latham 2009, 2014; Ordóñez, Schweitzer, Galinsky, & Bazerman, 2009) by providing evidence of motivated cognitive processes in both the field and the laboratory. Our full theoretical model is depicted in Figure 1. We first test the indirect effect of high goals on unethical behavior via moral disengagement in both the field (Study 1) and the laboratory (Study 2). We then utilize an online experiment to explore a critical boundary condition by introducing goal commitment as a moderator of this indirect effect (Study 3).

Theory Development

Developments in Goal-Setting Theory

Goals are the aim or object of an action, such as the attainment of a specific standard of proficiency within a certain time period (Locke & Latham, 2002). According to goal-setting theory, high goals motivate individuals to increase their performance through four mechanisms (Locke & Latham, 2002). First, high goals direct attention toward goal-relevant activities and enhance focus in pursuit of the goal. Second, high goals energize people to put forth greater effort including increases in direct physical effort, rate of performance, and output. Third, high
goals increase persistence. Fourth, high goals enhance the discovery of task-relevant knowledge and the use of task-relevant strategies in order to increase performance. Goal-setting research has suggested that as long as a person has the requisite levels of motivation, commitment, and ability, there is a positive linear relationship between the difficulty of the goal and task performance (Locke & Latham, 2006). Only when the limits of an individual’s ability are reached or when goal commitment is reduced does this relationship between goal difficulty and performance start to weaken (Locke & Latham, 2002).

Despite the strong link between high goals and performance, a number of studies have suggested that goal setting might have a dark side. In some situations, high goals have been shown to cause stress and anxiety, reduce self-esteem, and promote a competitive, individualistic mindset (Cochran & Tesser, 1996; King & Burton, 2003; Poortvliet & Darnon, 2010; Soman & Cheema, 2004; Welsh, Baer, & Sessions, in press). Schweitzer et al. (2004) found that individuals were significantly more likely to cheat in order to attain high goals—an effect has been replicated in recent experimental studies (e.g., Cadsby et al., 2010; Welsh & Ordóñez, 2014). Although research has uncovered several detrimental outcomes of goal setting, the empirical literature has largely been silent on how goal setting exerts effects on unethical behavior. Without a firm understanding of the mechanism through which this effect occurs, scholars and organizations have little ability to mitigate these detriments.

**Motivated Moral Reasoning and State Moral Disengagement**

The effects of goal setting on desirable outcomes have traditionally been assumed to occur through cognitive processes. A natural starting place for our investigation is a theoretical framework that addresses the cognitive processes that motivate unethical behavior. Accordingly, we turn our attention to theory on *motivated moral reasoning*, which reflects “situations in which
judgment is motivated by a desire to reach a particular moral conclusion” (Ditto et al., 2009, p. 312). Motivated moral reasoning is a specific application of the broader phenomenon of motivated reasoning. When people have a preference for a particular outcome, they do not simply conclude that there will be a positive outcome. They strive to construct a defensible justification that supports their preferred outcome rather than objectively considering multiple perspectives (Kunda, 1990; see also Boiney, Kennedy, & Nye, 1997; Kunda & Sanitioso, 1989). This generally occurs through a selective interpretation of the available information. For example, one recent study found that motivated moral reasoning allowed employees to excuse the unethical behavior of their coworkers who benefitted the organization through high performance (Quade, Greenbaum, & Petrenko, 2017).

We argue that theory on motivated moral reasoning is the key to understanding the motivated cognitive and behavioral processes associated with performance goals. Goal setting, especially when the goals are difficult, creates a context in which there is a clear performance objective and a strong motivation to reach a particular outcome, suggesting that motivated reasoning processes are likely to occur. For example, consider a student with a goal to receive an “A” in an academic course (Pérez-Peña, 2012). When considering options for achieving this goal, the student might be motivated to rationalize doing ‘whatever it takes,’ such as asking former students for insights into exam questions or copying work from current students. In other words, the student’s ability to objectively evaluate the appropriateness of this behavior has been subverted by the motivation to achieve the goal.

Within the moral domain, moral disengagement represents a key mechanism through which motivated reasoning exerts its effects. A critical tenet of motivated moral reasoning is that individuals strive to maintain an illusion of objectivity through rationalization and moral
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justification (Kunda, 1990; Pyszczynski & Greenberg, 1987). Put differently, although individuals are acting in a biased manner, they are motivated, both consciously and intuitively, to convince themselves that they are acting dispassionately. Moral disengagement facilitates this process by allowing individuals to free themselves from self-regulation and feelings of guilt associated with violating ethical standards (Detert, Treviño, & Sweitzer, 2008; Moore, Detert, Treviño, Baker, & Mayer, 2012).

Although moral disengagement has often been conceptualized as a trait (i.e., a dispositional propensity to morally disengage), in a recent review of the moral disengagement literature, Moore (2015, p. 202) suggested that moral disengagement can also operate as “a state triggered by more immediate contextual factors.” Indeed, a number of recent studies have found that moral disengagement can function as a state that mediates the effects of certain antecedents on unethical behavior (Gino & Galinsky 2012; Paharia, Vohs, & Deshpandé, 2013; Shu, Gino, & Bazerman, 2011). Consistent with motivated moral reasoning, Moore (2015, p. 200) observed that these studies provided “evidence of moral disengagement as a motivated cognitive process.” In other words, moral disengagement tends to occur in contexts in which strong motivational pressure facilitates the deactivation of one’s moral standards. Additionally, whereas moral disengagement has sometimes been assumed to operate exclusively as a form of post hoc rationalization, recent research confirms that state moral disengagement often precedes and facilitates unethical acts (Moore, 2015; Shu et al., 2011).

Some scholars have suggested that trait moral disengagement may reflect an individual difference that exacerbates the dark side of goal setting (Barsky, 2008, 2011; Niven & Healy, 2016). Extending this research, we argue that it is more theoretically powerful to consider not only trait-based explanations but also the degree to which performance goals can act as a “state”
trigger that leads employees to morally disengage via motivated moral reasoning. Specifically, high goals may increase state moral disengagement by motivating individuals to rationalize questionable techniques in pursuit of the goal. Rick and Lowenstein (2008, p. 645) suggested that motivation plays a key role in driving unethical behavior, noting that “the propensity to rationalize is itself a function of the motivation to do so…. Given a sufficiently powerful motivation to commit an act of fraud, in general, people are more than capable of rationalizing why it does not conflict with their own ethical precepts.” In other words, individuals in a state of “hypermotivation” are much more likely to engage in behaviors that would normally be considered unacceptable.

In an attempt to maximize motivation, goal setting scholars have typically set goals at the 90th percentile of difficulty (Locke & Latham, 1990). The pressure induced by this state of high motivation has repeatedly been shown to increase individual performance (Locke & Latham, 2002). Yet, setting such a high bar for expected outcomes raises potential concerns when, by definition, most people will not be able to attain the goal, despite being highly motivated to do so. When motivated moral reasoning is high (a natural result of goals) and ethical options to achieve an unmet goal have been exhausted, a situation is created in which individuals may be motivated to rationalize questionable techniques that facilitate goal attainment. Thus, if goals are set according to suggested best practices, 90% of people pursuing a high goal must either accept failure—despite significant motivational pressure—or look for ways to make questionable approaches to goal attainment seem acceptable.

A moral disengagement lens suggests that high goals may also increase state moral disengagement by providing justifications for unethical acts that occur in pursuit of seemingly beneficial outcomes for one’s self or one’s organization. Failing to achieve the goal may let
down colleagues, one’s supervisor, and the organization as a whole—potentially resulting in punishment and negative career outcomes. When a goal is set, it becomes a salient target that is associated with positive personal and organizational outcomes. Employees who achieve a goal often earn a financial bonus for doing so and the organization simultaneously benefits from increased performance (Jensen, 2003). However, these goal-related benefits may also provide justifications for unethical behavior in pursuit of the goal. For example, lying to attain a goal might be reframed as “strategic misrepresentation,” cutting corners to meet a performance target might be justified as being for the good of the organization, and cheating to earn a performance bonus might be downplayed as having “only a little” negative impact (Safire, 1979).

Because moral disengagement deactivates the cognitive association between unethical behavior and the self-sanctioning processes that prevent such behavior, individuals in a state of moral disengagement are much more likely to behave unethically (see Moore, 2015 for a review). The relationship between moral disengagement and subsequent unethical acts has been demonstrated across a variety of organizations and industries (Moore et al., 2012). Additionally, state moral disengagement resulting from a variety of triggering events has been shown to increase unethicality (Gino & Galinsky, 2012; Shu et al., 2011). Building on this research, we argue that high goals motivate state moral disengagement by facilitating the justification of subsequent unethical conduct at work.

*Hypothesis 1:* High performance goals will increase state moral disengagement.

*Hypothesis 2:* High performance goals will have a positive indirect effect on unethical behavior through state moral disengagement.

**The Role of Goal Commitment**
Goal commitment—a volitional psychological bond reflecting motivation, dedication, and responsibility for a goal (Klein, Molloy, & Brinsfield, 2012)—has been identified as a key moderator of the relationship between high goals and performance. From a motivated moral reasoning perspective, goal commitment may represent an important contingency that provides insight into when performance motivation is likely to lead to motivated reasoning. Goal commitment is critical to the achievement of high goals because these goals require greater effort and are associated with a lower probability of success than low goals (Locke & Latham, 2002). Scholars generally agree that goal commitment is a “good thing” because it, “emphasizes an unwillingness to abandon or lower the original goal” (Hollenbeck & Klein, 1987, p. 212). Although this positive conceptualization of goal commitment notion is intuitive, we suggest that the ethical implications of goal commitment may be more complex.

A high degree of commitment indicates that an individual cares about the goal, is dedicated to the goal, and feels a sense of responsibility for the goal (Klein, Cooper, Molloy, & Swanson, 2014). Put more simply, goal commitment is the strength of attachment to a goal (Tubbs, 1994; see also Mitchell & Daniels, 2003). Whereas scholars have generally focused on the beneficial effort that is motivated by this attachment, we suggest that this attachment may foster motivated moral reasoning, ultimately increasing moral disengagement. Individuals who are highly committed to a goal are highly motivated to avoid failing to achieve the goal. This commitment to avoiding failure may “supercharge” biased moral reasoning processes that are motivated by the desired outcome. Consequently, highly committed individuals may fail to objectively evaluate the appropriateness of their behaviors in pursuit of the goal.

As a result, motivated moral reasoning processes become an impetus for justifying questionable conduct that facilitates goal attainment. For example, a “whatever it takes”
mentality may emerge wherein unethical behavior that leads to goal attainment may be perceived as preferable to failure. Without such high commitment to the goal, individuals might not feel pressured to engage in the motivated cognitive process associated with state moral disengagement. When both goal level and goal commitment are high, however, a situation is created in which state moral disengagement is likely to occur—with the ultimate result being increased unethical behavior.

Hypothesis 3: Goal commitment will strengthen the positive effect of high performance goals on state moral disengagement.

Hypothesis 4: The positive indirect effect of high performance goals on unethical behavior through state moral disengagement will be stronger when goal commitment is high.

Overview of Studies

We began with a two-wave study exploring the relationship between goal setting, moral disengagement, and unethical behavior in the field. Although this methodology does not allow for goal-related manipulations and cannot establish causality, it does provide preliminary evidence of the relationship between high goals, moral disengagement, and unethical behavior in an organizational setting. We then replicate these findings in a controlled laboratory experiment in Study 2. Finally, Study 3 introduces goal commitment as a relevant moderator and experimentally tests the associated conditional indirect effect.

Content Validation

Previous studies examining state moral disengagement have developed context-specific measures of this construct (e.g., Shu et al., 2011; Welsh et al., 2014) that are distinct from measures of trait moral disengagement (e.g., Moore et al., 2012). Thus, we followed the
procedures outlined by Hinkin and Tracey (1999) to validate measures of goal-related moral disengagement for use in both the field and the lab. In accordance with this method, we asked 77 participants recruited through Prolific Academic to rate the correspondence of our measure of goal-related moral disengagement to Moore et al.’s (2012) definition of moral disengagement, using a seven-point scale (1 = item is an extremely bad match to the definition to 7 = item is an extremely good match to the definition). To provide a baseline for comparison, we also asked participants to rate the correspondence of the Moore et al. (2012) and Shu et al. (2011) measures to the same definition. Our results indicated that our field (M = 5.97) and lab (M = 5.42) measures of state moral disengagement showed relatively high levels of definitional correspondence to the construct of moral disengagement and are comparable to existing measures of moral disengagement developed by Moore et al. (2012; M = 5.39) and Shu et al. (2011; M = 5.30). These results also compare favorably with other measures developed using this procedure (e.g., Colquitt, Baer, Long, & Halvorsen-Ganepola, 2014; Gardner, 2005; Rodell, 2013). The full list of items is included in Appendix A.

**Study 1 Method**

**Sample and Procedures**

We sought initial evidence of an indirect effect of high goals on unethical behavior via state moral disengagement using a sample of employees from a large private company operating public utilities in India. The employees were identified as potential participants from company records; all were classified as entry- to mid-level managers. Data was collected using pencil-and-paper surveys over two time periods separated by four weeks. Two hundred and forty-three employees received the first survey. After listwise deletion across the two time periods, 157 employees provided usable responses—a response rate of 64.61%. Employees were 91% male
with an average age of 43.21 (SD = 10.65). Data was collected at two points in time so as to reduce the potential for common method variance (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). At Time 1, employees reported on their high performance goals at work. At Time 2—four weeks later—employees completed measures of state moral disengagement and unethical behavior.

**Measures**

**Goal level.** Employees’ performance goals were measured with five items adapted from Locke and Latham (1990). Sample items included “I have set high performance goals for myself at work” and “I have set difficult performance goals for myself at work” (1 = strongly disagree to 6 = strongly agree; α = .77).

**State moral disengagement.** Employees’ state moral disengagement was measured with four items adapted from Moore et al. (2012) that we modified to be applicable to the context of goal-setting and validated using the procedures outlined by Hinkin and Tracey as described above (1999; see Shu et al., 2011 and Welsh, Ordóñez, Snyder, & Christian, 2015 for similar adaptations of state moral disengagement). Sample items included “Compared to the many illegal things I regularly hear about, it wouldn’t be as bad for me to use aggressive business tactics to achieve organizational goals” and “Considering all the corruption in the business world, it’s hardly a sin for me to make small ethical mistakes in pursuit of my organization’s goals” (1 = strongly disagree to 6 = strongly agree; α = .74).

**Unethical behavior.** Many measures of unethical behavior at work capture conduct that is unrelated to performance and unlikely to be influenced by goals, such as “Made ethnic, 

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Assessment research has found that respondents from Asian countries can exhibit a central tendency bias when using scale anchors with a midpoint (Si & Cullen, 1998). Thus, we used 6-point scales which measurement research has suggested are appropriate (Lozano, García-Cueto & Muñiz, 2008; Si & Cullen, 1998; Weng, 2004).
religious, or racial remarks at work” (Moore et al., 2012), “Called in sick to take a day off” (Akaah, 1996), or “Took property from work without permission” (Bennett & Robinson, 2000). In contrast, unethical behaviors associated with performance goals often include misrepresentation, exaggeration, and other forms of questionable conduct that benefit the organization (Ordóñez et al. 2009). Thus, we used an adapted version of Umphress, Bingham, and Mitchell’s (2010) measure of unethical pro-organizational behavior to capture performance-related unethical conduct. To ensure the items were applicable to our managerial sample and industry, we broadened certain context-specific items from the original scale. Sample items included “I would engage in ‘questionable’ behavior to benefit my organization” and “I would misrepresent the truth to make my organization look good” (1 = strongly disagree to 6 = strongly agree; α = .87).

Hypothesis Testing

The means, standard deviations, and correlations of the focal variables are presented in Table 1.

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4 Given that moral disengagement and unethical behavior were collected from the same source, we conducted a number of supplementary tests to examine the distinctiveness of these constructs. First, we utilized a Wald chi-square test within a CFA framework to compare our hypothesized factor structure with a model in which the relationship between the latent factors for moral disengagement and unethical behavior was constrained to unity (1). A nonsignificant Wald chi-square test would indicate that the latent factors are not discriminant. However, our results showed that the hypothesized model (wherein the factors were allowed to freely covary) fit the data significantly better than the constrained model ($\chi^2 = 82.25, p < .001$), thus providing evidence of discriminant validity. Second, we explored the impact of common method variance on our results using Harman’s single factor test, which checks whether a single general factor accounts for the majority of the covariance among the measures. If the total variance explained by the single factor is less than 50%, this suggests that common method variance is not a pervasive issue in the study (Chang, Van Witteloostuijn, & Eden, 2010). When we loaded all of the items from our Study 1 model onto a common factor, we found that the factor explained 30.97% of variance, suggesting that common method variance does not have a pervasive effect on our results.
Hypothesis 1 predicted that high goals would increase state moral disengagement.

Supporting Hypothesis 1, we found that high goals were significantly and positively related to employee state moral disengagement ($B = .18$, $t = 2.07$, $p < .05$).

Hypothesis 2 predicted that high goals would have a positive indirect effect on unethical behavior through state moral disengagement. To test Hypothesis 2, we used Model 4 in the SPSS PROCESS macro, which uses bootstrapping with 5,000 resamples to produce a 95% confidence interval around the estimated indirect effect. Supporting Hypothesis 2, the 95% confidence interval did not include zero (Indirect Effect = .09, SE = .05, 95% CI [.002, .207]).

These results provide preliminary evidence that high goals have an indirect effect on unethical behavior via state moral disengagement. We also designed the study with a longer time frame to address some of the temporal concerns associated with short-term laboratory experiments. Study 1 is an important first step in our investigation, given recent concerns about the exclusive use of experimental and anecdotal evidence in previous studies connecting goals and unethical behavior (Latham & Locke, 2014; Locke & Latham, 2009) and the recent call for ethics scholars to replicate findings across field and laboratory methodologies (Pierce & Balasubramanian, 2015). Nevertheless, survey methodology is unable to directly address concerns about causality and does not allow us to objectively set goals at the 90th percentile. Additionally, although the relationship between state moral disengagement and unethical behavior has been well-established, these constructs were assessed at the same time, and we did not capture trait moral disengagement as a potential control variable or consider other potentially

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5 We examined our hypotheses both with and without demographic controls—including age and gender—and found the same pattern of results. Because these controls did not affect our hypothesis testing, we followed recommended guidelines and only present results without those controls (Becker, 2005; Carlson and Wu, 2012).
relevant controls. To address these limitations, we sought to replicate this indirect effect in a controlled laboratory environment.

**Participants and Design**

Study 2 was conducted in a laboratory setting using 154 undergraduate students from two large public U.S. universities. Participants were 71% male with an average age of 21.76 years ($SD = 1.90$); they received course credit for their participation. Participants completed a problem-solving task adapted from Mazar, Amir, and Ariely (2008) that involved solving a series of matrices. Each matrix contained 12 three-digit numbers (e.g., 3.62). Participants were instructed to select the two numbers in each matrix that added to 10. Participants completed five sets of 20 matrices and were given 3 minutes to solve as many matrices as possible. For this task, participants were randomly assigned to either the high goal condition or the low goal condition. Participants could earn $1 for each set in which they achieved the goal, for a maximum of $5. Participants self-checked their work and self-reported their performance, which allowed them the option of over-reporting their performance on the task. After the study was over, a unique coded number on the study materials allowed for an examination of whether participants over-reported their performance.

**Manipulations and Measures**

**Goal level.** The high goal was set at the 90th percentile, which was to solve 12 matrices in 3 minutes for each of the five sets. The low goal was set at the 10th percentile, which was to solve three matrices in 3 minutes. These goal levels were set based on pretesting.

**State moral disengagement.** Employees’ state moral disengagement was measured with four items adapted from Moore et al. (2012) that we modified to specifically reference moral disengagement in relation to the problem-solving task and validated using the procedures
outlined by Hinkin and Tracey (1999; see Welsh et al., 2015 for a similar adaptation of state moral disengagement). Sample items included “It’s probably not a big deal if someone reported a correct answer that they solved right after time ran out” and “It’s ok if someone misreported the number of matrices that they solved correctly as long as they had a good reason for doing so” (1 = strongly disagree to 7 = strongly agree; α = .71).

**Unethical behavior.** Participants self-reported the number of matrices solved correctly on the performance task, which provided an opportunity for them to over-report their performance. However, a unique coded number appearing on all materials made it possible for our research team to determine if participants over-reported their performance. Because state moral disengagement was reported immediately prior to the final set, we looked specifically at the number of over-reported matrices on that set (Welsh et al., 2014). We operationalized unethical behavior as a count of the number of matrices that participants over-reported.

The means, standard deviations, and correlations of the focal variables are presented in Table 2. As expected, we found a significant positive correlation between high goals and over-reported performance on the final set of matrices. Consistent with previous studies using a similar task, we found that a substantial percentage of participants—34%—over-reported their performance at least once.

Hypothesis 1 predicted that high goals would increase state moral disengagement. Supporting Hypothesis 1, mean state moral disengagement was higher in the high goal condition ($M = 4.12, SD = 1.31$) than in the low goal condition ($M = 3.74, SD = .99, t = 2.01, p < .05$).

Hypothesis 2 predicted that there would be an indirect effect of high goals on unethical behavior via state moral disengagement. As in Study 1, we tested this indirect effect using bootstrapping via the PROCESS macro with Model 4 using unstandardized coefficients and
5,000 resamples (Hayes, 2013; Preacher & Hayes, 2008). Supporting Hypothesis 2, the bias-corrected confidence interval did not include zero (Indirect Effect = .07, SE = .06, 95% CI [.004, .242]).

Given that the dependent variable in this study is a count variable, we performed a robustness check by also testing the indirect effect with an approach that allowed us to use Poisson regression to calculate the effect of state moral disengagement on unethical behavior (McCullagh, 2018). Scholars have suggested that indirect effects be tested using methods which correct for the non-normal distribution of the product of path coefficients, such as bootstrapping or Monte Carlo (MacKinnon, Lockwood, Hoffman, West, & Sheets, 2002; MacKinnon, Lockwood, & Williams, 2004; Tofighi & MacKinnon, 2011). PROCESS—a bootstrapping approach—cannot utilize Poisson regression, so it was necessary to utilize Monte Carlo for this robustness check. Using path analysis in Mplus 7.4 (Muthén & Muthén, 2015), we specified the goal condition as a predictor of state moral disengagement. Employing Poisson regression, we specified state moral disengagement as a predictor of unethical behavior, which we designated as count variable in Mplus. We also controlled for the effect of the goal condition on unethical behavior because controlling for the effect of the independent variable on the dependent variable is necessary when testing an indirect effect. We then calculated the indirect effect using Monte Carlo within the Rmediation package in the R application (MacKinnon, Lockwood, & Williams, 2004; Tofighi & MacKinnon, 2011). Supporting Hypothesis 2, the confidence interval did not include zero (Indirect Effect = .10, SE = .06, 95% CI [.002, .22]).

Study 2 replicated the findings of Study 1 in a laboratory environment, thereby providing strong evidence of causality. Additionally, the experimental design allowed us to manipulate goal level, measure state moral disengagement in relation to the goal, and capture actual
unethical behavior as an outcome. Thus, Study 2 extends Study 1 in a number of important ways. In Study 3, we build on Study 1 and Study 2 by exploring the interactive effect of goal commitment and the associated conditional indirect effect model.

**Participants and Design**

Study 3 was conducted as an online experiment using 245 participants recruited through Amazon’s Mechanical Turk. Participants were 55.1% female with an average age of 36.16 years ($SD = 11.22$). Participants had an average of 12.9 years of work experience and 52.8% were currently working full-time, 13.4% were currently working part-time, 13.4% were self-employed, and 20.5% were currently not employed. The study required participants to be adult U.S. residents who spoke English as their native language.

The design was a 2 (High Goal, Low Goal) x 2 (High Goal Commitment, Low Goal Commitment) with random assignment. We adapted the problem-solving task used in Study 1 to be compatible with a computerized experiment that included five sets of 20 matrices. Rather than circling the two numbers that added to exactly 10, participants were instructed to check a box below each matrix when they found the correct solution. Participants earned a flat fee of $1 for their participation plus a monetary bonus of $0.25 for each set in which the goal was achieved. Immediately before the start of the final set of 20 matrices the goal commitment manipulation was introduced and state moral disengagement was measured.

**Manipulations and Measures**

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6 To increase data quality, we recruited only participants with a 99% or higher approval rating. We also used an attention check to identify careless respondents. Following recommended best practices, this attention check was an instructed response item (“Please select strongly disagree;” DeSimone, Harms, & DeSimone, 2015). Out of an initial sample of 254 participants, we removed 9 participants (4%) who failed the attention check, leaving a final sample of 245 participants.
**Goal level.** As in Study 2, the high goal for the problem-solving task was set at the 90th percentile based on pretesting, which was to solve 12 matrices in 3 minutes for each of the five sets. The low goal was set at the 10th percentile, which was to solve three matrices in 3 minutes.

**Goal commitment.** Goal-setting scholars have noted that an effective method for manipulating goal commitment—both in research settings and within organizations (McGregor, 2014)—is changing the rewards (intrinsic or extrinsic) associated with the goal (Klein et al., 2013; Locke & Latham, 1990; Riedel, Nebeker, & Cooper, 1988). In accordance with this approach, immediately prior to receiving the final set of matrices, we assigned participants their goal (high or low) and manipulated goal commitment (high or low)—thus creating a fully crossed 2x2 design. Participants in the high goal commitment condition were instructed that the bonus for achieving the goal in the final set of matrices would be quadrupled, raising the bonus from $0.25 to $1. They were specifically told that the purpose of this incentive was to increase their commitment to the goal. In the low goal commitment condition, participants were instructed that for this set of matrices they would not earn a bonus regardless of whether they achieved the goal for the set or not.

**State moral disengagement.** As in Study 2, state moral disengagement was measured with four items adapted from Moore et al. (2012; 1 = strongly disagree to 7 = strongly agree; α = .75).

**Unethical behavior.** Rather than having participants circle the two numbers in each matrix that added to 10, we instructed participants to check a box below each matrix that they solved correctly. Unbeknownst to participants, six of the 20 matrices were randomly modified so that they were unsolvable (no combination of numbers in the matrix added to exactly 10). We
then operationalized unethical behavior as a count of the number of unsolvable matrices that participants claimed to have solved.

**Manipulation check.** Following the manipulation of goal commitment, but before beginning the final set of matrices, participants reported their level of goal commitment with four items from Hollenbeck, Klein, O'Leary, and Wright (1989; 1 = *strongly disagree* to 7 = *strongly agree*; \(a = .74\)). Sample items included “I am strongly committed to this goal” and “I think this goal is a good goal to shoot for.”

The means, standard deviations, and correlations of the focal variables are presented in Table 3. As expected, high goals had a significant positive correlation with over-reported performance on the final set. Similarly, state moral disengagement had a significant positive correlation with over-reporting in the final set. The manipulation check indicated that mean goal commitment was significantly higher in the high goal commitment condition \((M = 5.06, SD = 1.34)\) than in the low goal commitment condition \((M = 4.37, SD = 1.42, t = 3.90, p < .001)\). Thus, the manipulation of goal commitment was successful.

Hypothesis 1 predicted that high goals would increase state moral disengagement. As expected, we found that mean state moral disengagement was significantly higher in the high goal condition \((M = 3.65, SD = 1.22)\) than in the low goal condition \((M = 3.30, SD = 1.37, t = 2.07, p < .05)\). Following recommendations to interpret this main effect in the presence of the interaction term (Gardner, Harris, Li, Kirkman, & Mathieu, 2017), we found a marginally significant effect \((b = .13, SD = .07, p = .07)\).

Hypothesis 2 predicted that there would be an indirect effect of high goals on unethical behavior via state moral disengagement. We tested this indirect effect using bootstrapping via Model 4 in the PROCESS macro (Hayes, 2013; Preacher & Hayes, 2008). As recommended by
Preacher and Hayes (2008), we estimated the indirect effect using unstandardized coefficients with 5,000 resamples. Supporting Hypothesis 2, the bias-corrected confidence interval did not include zero (Indirect Effect = .06, SE = .04, 95% CI [.003, .182]).

In line with Study 2, we performed a robustness check to account for the fact that the dependent variable in this study is a count variable. To do so, we also tested the indirect effect with an approach that allowed us to use Poisson regression to calculate the effect of state moral disengagement on unethical behavior (McCullagh, 2018). Using path analysis in Mplus 7.4 (Muthén & Muthén, 2015), we specified the goal condition as a predictor of state moral disengagement. Utilizing Poisson regression, we specified state moral disengagement as a predictor of unethical behavior, which we designated as a count variable in Mplus. We also controlled for the effect of the goal condition on unethical behavior because controlling for the effect of the independent variable on the dependent variable is necessary when testing an indirect effect. We then calculated the indirect effect using Monte Carlo within the Rmediation package in the R application (MacKinnon, Lockwood, & Williams, 2004; Tofighi & MacKinnon, 2011). Supporting Hypothesis 2, the confidence interval did not include zero (Indirect Effect = .06, SE = .08, 95% CI [.001, .130]).

Hypothesis 3 predicted that goal commitment would moderate the relationship between goals and state moral disengagement. Results indicated a significant interaction between high goals and goal commitment on state moral disengagement ($t = 2.02, p < .05$). The form of this interaction is plotted in Figure 2. As predicted, simple slopes revealed that the relationship between goals and state moral disengagement was significantly stronger when goal commitment was high ($t = 2.82, p < .01$). This effect was not present when goal commitment was low ($t = .07, p = .95$). Thus, Hypothesis 3 was supported.
Hypothesis 4 predicted that the indirect effect of goal level on unethical behavior through state moral disengagement would be moderated at the first stage, such that the indirect effect would be strengthened when goal commitment was high. To test our conditional indirect effect model, we used Model 7 in PROCESS (Hayes, 2013). Specifically, we used this procedure to estimate the conditional indirect effect of high goals on unethical behavior through state moral disengagement at both high and low levels of goal commitment using unstandardized coefficients and bootstrapping with 5,000 resamples to place 95% confidence intervals around estimates of the indirect effects. The indirect effect of high goals on unethical behavior through state moral disengagement was significant when goal commitment was high (Indirect Effect = .09, SE = .06; 95% CI [.007, .272]) but was not significant when goal commitment was low (Indirect Effect = .002, SE = .034; 95% CI [-.07, .08]). Additionally, the index of moderated mediation—which tests the difference between the effects at high and low values of the moderator—was significant (Index = .09, SE = .07; 95% CI [.0002, .2911]). Thus, Hypothesis 4 was supported.

The results of Study 3 support our hypothesized conditional indirect effect model. The indirect effect of high goals on unethical behavior through state moral disengagement was only significant when goal commitment was high. Building on previous studies, we manipulated goal commitment by altering the incentives during the final set of the problem-solving task and instructing participants that this change was to increase their commitment to the goal. Our findings provide support for the hypothesized conditional indirect effect model by revealing the interactive effects of goal level and goal commitment on state moral disengagement and subsequent unethical behavior. Thus, Study 3 replicated and extended our findings.
The idea that “goals are good” has received overwhelming empirical and theoretical support (Locke & Latham, 2013; Miner, 2003). Indeed, it is now axiomatic that high performance goals increase motivation. Although that motivation is often beneficial for organizations, it may sometimes go too far, leading employees to take unethical routes to achieve their goals. Addressing this point, we integrated goal-setting theory with theorizing on motivated moral reasoning to provide insight into the motivational mechanisms through which high goals can increase unethical behavior. Specifically, we showed that high goals increase unethical behavior via state moral disengagement—an effect that is shaped by goal commitment. We contribute to a growing body of research examining the dark side of goal setting by revealing how the motivation to perform can also create a motivation to morally disengage. Our findings suggest a variety of theoretical and practical implications.

**Theoretical Implications**

Our results extend current research in three ways. First, we draw on motivated moral reasoning to integrate goal-setting theory with state moral disengagement—a motivated cognitive process that facilitates unethical behavior—to explain the process through which high goals can motivate unethicality. This integration extends both goal-setting theory and recent behavioral ethics research, demonstrating that moral disengagement can be operationalized as a state that increases unethical behavior (Moore, 2015; Shu et al., 2011; Welsh et al., 2015). Goal setting scholars have advocated that high goals be set at the 90th percentile of difficulty to maximize motivation. However, goals so difficult that only a small percentage of individuals can achieve them may lead to motivated moral reasoning in the form of goal-related rationalizations and moral justifications. Extending research related to motivated moral reasoning, we reveal the cognitive processes through which high goals can increase unethical behavior and also a
potential pitfall associated with the widely accepted consensus that goals should be set at a high level.

Second, goal-setting theory has long recognized goal commitment as a moderator that amplifies the positive relationship between high goals and performance. We extend goal-setting theory by demonstrating that goal commitment may not always lead to desirable behaviors for those with high goals. Those who are highly committed to low goals have little need for motivated moral reasoning—the goals are easily achievable through legitimate means. However, as goal level increases, high commitment to a goal that may be very difficult to achieve via ethical means may facilitate motivated moral reasoning related to goal attainment. Painting a more nuanced picture of the effects of goal commitment is theoretically important in light of the substantial literature emphasizing the importance of maximizing commitment to the goal. Rather than seeking to increase commitment as much as possible, we caution that if an individual is more committed to achieving the goal than to compliance with ethical standards, state moral disengagement and unethical behavior are likely to result.

Third, our findings speak to an ongoing debate about the connection between performance goals and unethical behavior (Latham & Locke, 2014; Locke & Latham 2009; Ordóñez et al. 2009). By demonstrating that goal commitment can influence unethical behavior via state moral disengagement, we shed light on a topic that has recently received substantial scholarly interest. Revealing a key mechanism through which performance goals can increase unethical behavior provides important evidence in the ongoing debate about whether there are substantial ethical concerns associated with performance goals. By drawing on multiple methods, our research provides evidence of generalizability that been lacking in the predominantly laboratory-based studies connecting goals and unethical behavior (Latham & Locke, 2014;
Locke & Latham, 2009) and responds to calls to replicate and extend behavioral ethics findings in both the lab and the field (Pierce & Balasubramanian, 2015). Just as the connection between high goals and performance has been replicable across laboratory and field contexts, it appears that the dark side of high goals emerges across a variety of samples and methodologies.

**Managerial Implications**

Goals are ubiquitous in modern organizations, yet an increasing number of scandals stemming directly from high goals have warned of a potential dark side. Rather than arguing against the effectiveness of goal-setting theory, we are suggesting that goals are such a powerful motivational tool that they can also lead to motivated cognition, in the form of state moral disengagement. When high goals are set at the 90th percentile—as recommended by goal-setting scholars to maximize motivation—a majority of employees are placed in a situation where they are highly motivated to perform but must either accept failure or potentially turn to unethical means to meet the goal. In such a situation, it is understandable why employees would be motivated to morally disengage by minimizing the perceived unethicality of questionable conduct. High goals can thus motivate rationalizations and justifications that allow unethical acts to be reinterpreted as benefitting the organization, one’s supervisor, or one’s self.

Managers may want to consider whether a goal designed to squeeze every drop of motivation and performance out of employees is worth the potential for unethical behavior. Instead of regularly setting high goals at the 90th percentile, managers may benefit from selecting a goal level that sufficiently motivates performance without creating such a degree of hypermotivation that metrics overshadow ethics (Rick & Loewenstein, 2008). Additionally, rather than focusing exclusively on performance outcomes, managers may need to be more vigilant regarding the processes through which goals are achieved and the potential for motivated
moral reasoning to occur. When managers clearly value both means and ends, employees may have a more difficult time rationalizing questionable methods or displacing moral responsibility onto their supervisors. Because the unethical achievement of performance goals is often perceived to be a form of unethical pro-organizational behavior (Umphress et al., 2010), organizations may benefit from explicitly making it clear that shortcuts to boost performance are inconsistent with organizational values and long-term viability. By establishing an ethical culture in which values are clearly communicated to employees, it becomes more difficult for those employees to construct rationalizations and justifications for unethical conduct.

Managers have long sought methods to increase the commitment of their employees to performance goals. Because high goals can seem daunting, managers often seek to induce greater goal commitment through external interventions such as bonuses and incentives. Although commitment to a goal is often viewed as essential, it is important for managers to be aware that goal commitment may not always have positive effects for employees. Employees have a certain level of commitment to personal and organizational ethical standards. When the level of commitment to the goal exceeds the level of commitment to ethical standards, unethical goal-directed behavior will likely result. Rather than fostering goal commitment through a “whatever it takes” mindset, managers would likely be wise to instill in employees a preeminent commitment to ethical standards and a mindset that playing by the rules is more important than hitting the target. In some cases, this may even require deescalating goal level and goal commitment in order to reduce motivated moral reasoning.

**Limitations and Directions for Future Research**

This research has some limitations and highlights a number of important areas for future research. For example, in our experimental studies the timeframe was short and the stakes were
relatively low. Additionally, the extent to which such findings are generalizable to an organizational context is unclear. However, our design was consistent with previous research in both the goal-setting (Locke, Shaw, Saari, & Latham, 1981; Schweitzer et al., 2004) and the behavioral ethics literatures (Effron, Bryan, & Murninghan, 2015; Gino & Pierce, 2009), and generated the same pattern of results as our field study. Additionally, we expect that organizational goals of longer duration and with higher stakes might actually be associated with stronger effects, given that there may be more motivation to disengage. We encourage future research to consider how the length of time associated with goal pursuit may influence state moral disengagement. Recent research has suggested that a slippery-slope effect can increase state moral disengagement and unethical behavior over time (Welsh et al., 2015). Similarly, we expect that, over time, the repeated pursuit of high goals might facilitate state moral disengagement as employees learn shortcuts, implement workarounds, and develop other questionable strategies to enhance goal attainment. Another interesting avenue to examine is whether interventions such as increasing moral awareness can reverse the effects of state moral disengagement.

Across multiple samples and methodologies, we found evidence of high performance goals leading to state moral disengagement and unethical behavior. We focused specifically on unethical outcomes that were performance-related. We expect that such findings might be less applicable to other forms of unethicality, such as inappropriate interpersonal behavior or dereliction of workplace responsibilities. Future research would benefit from a more systematic investigation of the connection between goal setting and various forms of unethical and counterproductive workplace behaviors. For example, high performance goals might be positively related to unethical pro-organizational behavior, which is often performance-related.
In contrast, high performance goals might be negatively related to production deviance, which tends to be associated with a lack of performance.

Although our findings suggest that high goals set at the 90\textsuperscript{th} percentile of difficulty increase state moral disengagement, it is unclear whether state moral disengagement increases linearly with goal level or whether there is a threshold at which state moral disengagement takes hold. Currently, there is relatively little evidence regarding whether slightly less difficult goals might substantially reduce unethical behavior or whether even more difficult “stretch goals” (e.g., Sitkin et al., 2011) might further exacerbate unethical behavior. Research on these dynamics could shed light on whether there is a “sweet spot” at which motivation and performance are optimized without facilitating state moral disengagement and unethical behavior.

Future research might also consider whether individual differences establish boundary conditions related to this effect. Because moral disengagement can be operationalized as both a dispositional trait as well as a motivated cognitive state, it is likely that high trait moral disengagement would amplify the relationship between high goals and state moral disengagement. Similarly, future research might benefit from controlling for trait moral disengagement when seeking to parse out the unique effects of state moral disengagement on unethical behavior. Building on our findings related to goal commitment, it is also possible that there may be a dark side associated with performance-related individual differences, such as conscientiousness or ambition, that may increase the motivation to perform and, in turn, unethical behavior. We hope that our findings will encourage future research examining the negative motivational aspects of goal setting as well as opportunities to mitigate these effects.
Goal-setting theory is one of the most scientifically studied and practically useful theories in the field of organizational behavior. By integrating the motivational theory of goal-setting with recent theorizing related to motivated moral reasoning, we identify moral disengagement as a key mechanism through which goals can increase unethical behavior. We also provide a more nuanced view of goal commitment—an integral moderator of the relationship between high goals and performance. The results of this conditional indirect effect model call into question techniques that seek to maximize employee motivation in pursuit of performance objectives. We hope these findings will encourage future research examining the cognitive processes and ethical implications associated with the use of high performance goals.


Appendix A

Study Measures

High Goals (Study 1)

1. I have set high performance goals for myself at work.
2. I have set challenging performance goals for myself at work.
3. I have set difficult performance goals for myself at work.
4. I have selected lofty performance goals for myself at work.
5. I have set demanding performance goals for myself at work.

State Moral Disengagement (Study 1)\(^7\)

1. Considering all the corruption in the business world, it’s hardly a sin for me to make small ethical mistakes in pursuit of my organization’s goals.
2. Compared to the many illegal things I regularly hear about, it wouldn’t be as bad for me to use aggressive business tactics to achieve organizational goals.
3. In comparison to criminals who are blatantly dishonest, it wouldn’t be nearly as bad if I took advantage of certain loopholes in pursuit of organizational objectives.
4. Questionable behavior is sometimes justifiable if it benefits my organization.

State Moral Disengagement (Studies 2 & 3)\(^8\)

1. It’s probably not a big deal if someone reported a correct answer that they solved right after time ran out.
2. It’s ok if someone misreported the number of matrices that they solved correctly as long as they had a good reason for doing so.
3. Given the difficulty of the goals, I can see why someone might count a problem that they were about to solve when time ran out.
4. Given the time pressure, it’s understandable why someone might mistakenly count a wrong answer as correct.

Unethical Behavior (Study 1)

1. Misrepresent the truth to make my organization look good.
2. Exaggerate the truth to help my organization.
3. Withhold negative information to benefit my organization.
4. Downplay a mistake to avoid damaging my organization’s image.
5. Engage in “questionable” behavior to benefit my organization.
6. Conceal information from the public that could be damaging to my organization.

---

\(^7\) Adapted from Moore et al. (2012) for organizational context.
\(^8\) Adapted from Welsh et al., (2014) for experimental context and associated problem-solving task.
### Table 1

Means, Standard Deviations, and Correlations Among Study 1 Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>$M$</th>
<th>$SD$</th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. High goal</td>
<td>4.59</td>
<td>0.91</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Moral disengagement</td>
<td>2.59</td>
<td>1.00</td>
<td>.16*</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>3. Unethical behavior</td>
<td>2.80</td>
<td>1.09</td>
<td>.04</td>
<td>.48*</td>
<td>-</td>
</tr>
</tbody>
</table>

Notes. $n = 157$.  
* $p < .05$.  

### Table 2

Means, Standard Deviations, and Correlations Among Study 2 Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>$M$</th>
<th>$SD$</th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. High goal</td>
<td>0.49</td>
<td>0.50</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Moral disengagement</td>
<td>3.92</td>
<td>1.17</td>
<td>.16*</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>3. Unethical behavior</td>
<td>0.70</td>
<td>1.53</td>
<td>.25*</td>
<td>.19*</td>
<td>-</td>
</tr>
</tbody>
</table>

Notes. $n = 154$
* $p < .05$. 
### Table 3

Means, Standard Deviations, and Correlations Among Study 3 Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>$M$</th>
<th>$SD$</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. High goal</td>
<td>0.47</td>
<td>0.50</td>
<td>-</td>
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<td></td>
</tr>
<tr>
<td>2. Goal commitment</td>
<td>0.47</td>
<td>0.50</td>
<td>-.07</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Moral disengagement</td>
<td>3.46</td>
<td>1.31</td>
<td>.13*</td>
<td>-.11</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>4. Unethical behavior</td>
<td>0.89</td>
<td>1.52</td>
<td>.28*</td>
<td>.00</td>
<td>.15*</td>
<td>-</td>
</tr>
</tbody>
</table>

Notes: $n = 245$

* $p < .05$. 
Table 4

Study 3 PROCESS Results (Model 7) – Unstandardized OLS Regression Coefficients with Confidence Intervals

<table>
<thead>
<tr>
<th></th>
<th>Moral Disengagement</th>
<th>Unethical Behavior</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Coefficient</td>
<td>95% CI</td>
</tr>
<tr>
<td>High goal</td>
<td>.02 (.23)</td>
<td>-.43, .46</td>
</tr>
<tr>
<td>Goal commitment</td>
<td>-.57* (.23)</td>
<td>-1.01, -.13</td>
</tr>
<tr>
<td>Moral disengagement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>High goal x Goal</td>
<td>.67* (.33)</td>
<td>.02, 1.32</td>
</tr>
<tr>
<td>commitment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Constant</td>
<td>3.59* (.16)</td>
<td>3.27, 3.90</td>
</tr>
</tbody>
</table>

\[R^2 = .04\]
\[F(3, 241) = 3.64^{*}\]

\[R^2 = .09\]
\[F(2, 242) = 11.70^{*}\]

Indirect effect of High goal on Unethical behavior via Moral disengagement at low and high levels of Goal commitment

<table>
<thead>
<tr>
<th></th>
<th>Coefficient</th>
<th>SE</th>
<th>Boot LLCI</th>
<th>Boot ULCI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low Goal commitment</td>
<td>.00</td>
<td>.03</td>
<td>-.07</td>
<td>.08</td>
</tr>
<tr>
<td>High Goal commitment</td>
<td>.09</td>
<td>.07</td>
<td>.01</td>
<td>.27</td>
</tr>
</tbody>
</table>

Notes. 95% confidence interval. Bootstrap sample size = 5,000; High goal coded as 0 = Low goal, 1 = High goal; Goal commitment coded as 0 = Low goal commitment, 1 = High goal commitment. 
N = 245
*p < .05, two-tailed.
Figure 1

Hypothesized Model

Goal Commitment

Goal Level \[\rightarrow\] State Moral Disengagement \[\rightarrow\] Unethical Behavior

+ + +
Figure 2

The effects of the interaction between high goals and goal commitment on state moral disengagement in Study 3
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Author/s:
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Date:
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