

Date Published June 2023

Date Submitted 2022-09-11

Date Accepted 2023-03-20

Cognitive, Ideological, and Goal-Pursuit Barriers to Ethical Decision Making

Jeffrey J. Bailey
University Of Idaho

Follow this and additional works at: <https://openspaces.unk.edu/mpjbt>



Part of the [Cognitive Psychology Commons](#), [Industrial and Organizational Psychology Commons](#), and the [Organizational Behavior and Theory Commons](#)

Recommended Citation

Bailey, J. J. (2023). Cognitive, Ideological, and Goal-Pursuit Barriers to Ethical Decision Making. *Mountain Plains Journal of Business and Technology*, 24(1), 40. Retrieved from <https://openspaces.unk.edu/mpjbt/vol24/iss1/3>

This Conceptual Work is brought to you for free and open access by OpenSPACES@UNK: Scholarship, Preservation, and Creative Endeavors. It has been accepted for inclusion in Mountain Plains Journal of Business and Technology by an authorized editor of OpenSPACES@UNK: Scholarship, Preservation, and Creative Endeavors. For more information, please contact weissell@unk.edu.

Cognitive, Ideological, and Goal-Pursuit Barriers to Ethical Decision Making

Cover Page Footnote

*The author would like to thank the editor and two anonymous reviewers for their helpful comments and suggestions. *The author would like to acknowledge support for this research in the form of a summer research grant from the College of Business and Economics at the University of Idaho. *The author would like to thank Professors Ray Dacey and Hana Johnson who provided helpful feedback at a CBE Research Seminar Series presentation.

COGNITIVE, IDEOLOGICAL, AND GOAL-PURSUIT BARRIERS TO ETHICAL DECISION MAKING¹

JEFFREY J. BAILEY²
UNIVERSITY OF IDAHO

ABSTRACT

This paper brings together diverse research findings to suggest that there are several cognitive, ideological, and goal-pursuit barriers that often get in the way of ethical decision-making. The barriers lead managers to give little or no conscious attention to the ethical implications of their actions. The barriers that I categorize and describe are overconfidence, cognitively “filling-in” of missing information, social norm beliefs, ethical fixed mindsets, metaphors in-use, fairness and justice ideology, behavioral scripts, goal-fever (teleopathy), and goal framing. I describe the processes and mechanisms that underlie these barriers to increase awareness of them so that the willing manager may be better equipped to prevent unwanted effects. Most managers desire to do good work and behave ethically. Sometimes they make decisions and behave in ways that are unintentionally unethical. This paper helps to address that problem. Often, decisions involving more routine and less effortful consideration end up getting made without concern for the ethical implications. Throughout this paper the barriers are described and explained, business examples are provided, and suggestions for remedial steps are offered.

Keywords: unintentional unethical decision-making, cognitive barriers, ideology, ethics, decision-making

INTRODUCTION

Managers behaving unethically continues to be a problem across industries and job types (Ivcevic et al. 2020). Moreover, “CEOs are getting forced out for ethics violations” (McGregor 2017). Dismissals for ethical lapses rose 36% between 2012 and 2016 compared with 2007-2011 (Karlsson et al. 2017). According to McGregor (2017), five factors are making it less possible for managers’ unethical decision-making to go unnoticed. First, there is increased public skepticism that is accompanied by a public that is less forgiving. Second, technology and digital communication increase the probability of an unethical decision being noticed. Third, the news cycle is always “on,” and it thrives on negative stories, resulting in a wide and quick dissemination of news of unethical behavior by leaders. Fourth, there are increased regulation and governance measures in place since the global financial crisis, yielding more evidence when wrongful behavior occurs. Finally, for CEOs, the data suggests that duality (holding both the CEO and Chair of the Board of Directors positions) results in more ousters for ethical transgressions, due to the lowered oversight afforded by the duality (Karlsson et al. 2017).

Most managers want to do a good job getting results, performing effectively, and behaving ethically. Furthermore, over time, in important ways, people have become more ethical in our

¹ Submitted 11 September 2022; Revised 16 February 2023; Accepted 20 March 2023

² 875 Perimeter Drive MS3161, College of Business and Economics, University of Idaho, Moscow, ID 83844-3161; jbailey@uidaho.edu

decisions and our views regarding appropriate and acceptable behaviors in human interactions (Friedman 2005, Shermer 2015, Sapolsky 2017, Pinker 2018). Yet small and large decisions are made daily that, while never intended, have negative ethical implications. It stands to reason that, small decisions, which have relatively smaller magnitude of consequences, may be made more routinely and given less attention. Later it can become evident that these “smaller” decisions either were in fact not so small in terms of their consequences or that the combined effects of many small decisions together make for some rather large consequences. Moreover, even the big decisions, the ones that are given more consideration, often fall short of our own ethical standards while not being recognized as such at the time of decision-making. What is it that managers do and think, when going about their day-to-day business, that allows these barriers to prevent them from realizing daily behaviors that are in alignment with their general intentions of behaving ethically?

In a comprehensive model of ethical decision-making theory, Schwartz (2016) suggests that in addition to intentional consideration of ethical implications in decision-making, many times managers behave (i.e., make decisions and take actions) with a lack of awareness, or purposeful thought, about ethical implications. Basically, the ethical decision-making models as a group suggest that there is a route to ethical behavior in which managers behave without considering the ethical implications. Schwartz points to research in moral disengagement, ethical fading, ethical blindness, non-moral framing, and moral myopia as the main mechanisms by which managers lack moral awareness. Most models of ethical decision-making concentrate on the analyses, theories, and criteria associated with a decision maker’s effortful, intentional, and rational thought processes in determining appropriately ethical courses of action to take. Haidt (2001) takes a different view from most of those models. Haidt (2001, 2012) argues that managers take actions based on intuitions and emotions rather than conscious reasoning and thinking about moral judgments. That, he suggests, comes after the behaviors have already occurred. The lack of intentional consideration of ethical implications can still result in ethical behaviors, and that’s what Haidt is generally arguing. Still, the lack of attention to the ethical considerations of a decision presents several potential barriers to managerial ethical decision-making *even when* the manager wants to behave ethically. The various situations and constraints that trip us up as managers can arise from many directions and with little or no attentional warning signals (Doris 2002). Many managers are surprised by their own lack of consideration for the ethical issues after having made decisions.

As mentioned, most research on managerial unethical behavior does not focus on unintentional unethical behavior. Most focus on the situational and personal characteristics associated with instances where managers consciously consider and then make ethical or unethical choices. However, as alluded to above, some researchers have started to investigate aspects of unintentional unethical decision-making. Prominent among these research directions are bounded ethicality/blind spots in ethical behavior (Bazerman and Tenbrunsel 2011, Pallazo et al. 2012, Sezer et al. 2015), ethical fading (Tenbrunsel and Messick 2004), and social intuitionist (Haidt 2001). Others addressed related issues by investigating the neurocognitive aspects of autonomic and conscious processing for ethical decisions (Reynolds 2006), moral utility (Hirsh et al. 2018), moral licensing (Mullen and Monin 2016), framing effects (Ganegoda and Folger 2015), moral disengagement (Bandura et al. 1996), and self-control depletion leading to giving in to unthinking unethical behavior (Wang et al. 2017). One purpose of this paper is to extend this previous research by reviewing and combining additional findings that expand and categorize a set of cognitive, ideological, and goal pursuit influences on unintentional unethical behaviors.

How is it that managerial decision-making sometimes results in these unethical choices even though the manager generally had a goal of behaving ethically? If the external situation is similar, and their motivations are similar in intent to behave ethically, then the main cause of the differences in their ethical decision-making has something to do with their internal handling of the decision, basically with their “thinking.” The “thinking” that results in managers stumbling in the implementation of their good intentions to behave ethically is broadly construed in this paper as three broad types of barriers. An overall purpose of this paper is to pull together and present evidence from a broad array of past research that suggests managers often, and quite easily, behave in ways that seem appropriate enough at the time, but which fail to consider the ethical implications of the decisions and related actions. I will be identifying and describing several of the processes and mechanisms that underlie these barriers to behaving ethically to help increase awareness of them so that the willing manager may be better equipped to prevent them. Awareness is one of the important first steps in ethical decisions. Additionally, throughout the paper, I will provide some business examples highlighting how these barriers may have contributed to unethical actions. It is also suggested that we can work to better overcome some of their unwanted influences. Thus, another purpose of this paper is to offer some initial suggestions for what we can do as managers to begin to purposely address the negative impact of these barriers.

COGNITIVE LIMITATIONS AND BIASES AS BARRIERS TO ETHICAL DECISION-MAKING

There are several cognitive limitations and biases that influence managerial ethical decision-making and behavior including overconfidence, filling-in missing information, and social norm beliefs. Additional cognitive influences, such as cultural beliefs, ethical fading, overly discounting the future, and false hopes, that have unintentional influences on ethical behavior can be found in the informative book, *Blind Spots: Why We Fail to Do What's Right and What to Do about It*, by Max Bazerman and Ann Tenbrunsel. In this paper, the focus is on the previously mentioned three categories of specific cognitive limitations that broadly influence managers. Table 1 summarizes these barriers and potential remedies.

Overconfidence

Confidence has numerous advantages for entrepreneurs (Åstebro et al. 2014) and for managers (Stankov and Lee 2008). It contributes to making them more decisive, more certain in their commitments, more resolute, and less doubtful compared with others who are less confident. Additionally, of note, confidence is shown to be moderately related to cognitive abilities (Stankov and Crawford 1997) and somewhat related to the personality factor of “openness to new experiences” (Pallier et al. 2002). Stajkovic (2006) builds a convincing case that confidence, skill, and desire are three important variables that lead to an individual’s performance in the workplace. He builds a strong argument that the beneficial traits of active hope, self-efficacy, optimism, and resiliency share a common core with confidence. Additionally, confidence contributes to increased job satisfaction and increased workplace subjective well-being (Stajkovic 2006). It is clear from most of the research on confidence that it has many important positive consequences for managers. While it is fully acknowledged here that confidence is a desirable characteristic of organizational decision makers, it is also evident that managers who are overly confident can realize work behaviors that cause diminished overall job performance including unintentionally behaving in ways that, upon further reflection, are considered unethical.

Table 1**Overview of Cognitive Barriers and Possible Partial Remedies**

Category	Type	Essence of the Barrier	Actions Towards Remedies
Cognitive	Overconfidence	<ul style="list-style-type: none"> - I am sure I will succeed – I am sure I am ethical – I am sure my behaviors and decisions are ethical. - I don't think about possible negative ethical implications of my confidence. 	<ul style="list-style-type: none"> - Be Aware of overconfidence issue - Be Aware of sunk costs mistakes - Devil's advocate assigned for decisions - Get another viewpoint from a trusted advisor or mentor - Don't make rushed decisions
Cognitive	Filling-in missing information	<ul style="list-style-type: none"> - Deciding, or judging, with limited information but inferring or filling in missing information with unfavorable information for people not "like" me. - I don't think about possible negative ethical implications of making inferences. - Negative stereotypes working against those who are the subjects of stereotyping. 	<ul style="list-style-type: none"> - Awareness of inferring differently for people you like and don't like, know and don't know, or are similar to and not similar to - Purposely try to be more generous about inferences - Rather than inferring portions of our assessment, seek to verify the situation - Seek perspectives from others - Possibly consider having a group contribute to making the decision - Don't make rushed decisions
Cognitive	Social Norms Beliefs	Easily drawn to the rationalization that "everybody is doing it so I'm not bad or wrong for doing it." I just behave the way people behave, not thinking about it, it is just the way it is. This is how we do it here. Jack Abramoff lobbying.	<ul style="list-style-type: none"> - Learn the actual norms. - Question business norms if they are inappropriate - Rely on intuitions and gut feelings of right and wrong which are signals that these "supposed" norms might not be ethical - Seek outside opinions about so-called norms within your company - Don't make rushed decisions

Overconfidence is a common problem and a broadly demonstrated bias. Moreover, there are numerous disadvantages to overconfidence. Researchers have demonstrated a variety of problems with the overconfidence (Camerer and Lovallo 1999, Fairchild 2009, Glaser and Weber 2007, Glaser and Weber 2010, Heaton 2002, Johnson 2004, Malmendier and Tate 2005, Malmendier and Tate 2015, Neale and Bazerman 1985). Overconfidence often results in managers taking risks and engaging in other behaviors that expose employees, investors, customers, or others to harm (usually financial harm, but also other varieties of harms) beyond appropriate levels (Bailey 2011). Mintzberg explains that MBA graduates are convinced to be confident. The students sit in classrooms for a couple of years making important decisions (on paper), yet not really learning much about the practice of management. All the while they are being sold on their ability to assess a company's problems and to suggest actions to solve the problems, all based on very

limited information without depth of contextual knowledge (Mintzberg 2007). This most likely contributes to the overconfidence of many managers. In some instances, the beneficial attributes of confidence become a contributing source of the problematic behaviors associated with overconfidence. For example, entrepreneurs greatly overestimate their probability of success (Bernardo and Welch 2001, Cooper et al. 1988). As mentioned above, this is helpful overall for the rest of us, because of the great benefits to society from entrepreneurial activity that does succeed. However, most entrepreneurs are prone to overconfidence bias (Invernizzi et al. 2017). It is common for entrepreneurs who are completely sure of the success of their business ideas to make promises to potential investors, employees, and customers that are not likely to materialize. The entrepreneurs believe they are telling the truth. Of course, overconfidence is not so helpful for the individual entrepreneurs whose business ideas did not work out. It is also not good for their investors.

Overconfidence arises in different forms. The three main forms of overconfidence are over-placement (sometimes called the Lake Wobegon form), over-precision, and over-estimation (Larrick et al. 2007, Moore and Healy 2008, Moore et al. 2018). Over-placement is a judgment against comparison others in which individuals tend to assess themselves (or their teams, their groups, their families, etc.) as better than others. There are clear implications here for the potential to make decisions that impact others in a manner that undermines a manager's general intention of behaving ethically. Over-precision is the finding that individuals, when asked to put confidence intervals on responses requiring a numerical answer, predictably indicate confidence intervals that are too small (Hubbard 2014, Soll and Klayman 2004). Basically, once we think we know the answer, we don't let ourselves continue to be open to the possibility that we are wrong. Finally, over-estimation form of overconfidence is the over-estimating of one's actual abilities, performance, levels of control, or chances of success (Moore and Healy 2008).

The role that overconfidence can play in managers making less ethical decisions can be examined through consideration of Rest's (1986, 1994) moral development theory. The four-component theory of moral reasoning distinguishes among the components of moral awareness, moral judgment, moral motivation, and moral action. While each of these components has implications for how overconfidence may hinder considering more ethical issues related to a managerial decision, the focus here will be on awareness and judgment.

In most ethical decision-making models, moral awareness is considered the first stage in ethical decision-making (see, for example, Schwartz 2016). This is generally proposed to involve an interpretive process wherein a person recognizes that an issue exists (Trevino et al. 2006). Moral intensity is a characteristic of an issue or of the context of a decision and is found to contribute to the recognition of, or awareness of, some ethical elements relative to the issue or decision (Jones 1991). Moral intensity is determined by such things as the magnitude of consequences, the concentration of effect, the probability of effect, temporal immediacy, social consensus, and other related characteristics of the decision problem. The decision maker's perception of the moral intensity is what influences the degree of moral awareness. The greater the moral intensity of an issue or of the context surrounding a given decision, the greater the chance that the decision maker will become morally aware of the ethical issue(s). Overconfidence may negatively influence moral awareness in a couple of ways. Overconfident executives behave more recklessly (Invernizzi et al. 2017) and are more likely to behave in ways that give rise to securities class actions (Banerjee et al. 2018). Also, when people are overly confident regarding a given decision, they may be less likely to recognize or become aware of moral issues in the first place. For example, if a manager

decides to do something and then is completely, or very much, confident in that decision, there will be little or no need to continue to think about the decision or its consequences before acting on the ideas. This could preclude becoming aware of potential ethical characteristics involved in moving forward with the decision.

It stands to reason that very confident people don't second guess themselves as much as less confident people. It follows that overconfidence may influence moral awareness by influencing the cognitive judgment concerning whether there is or is not an ethical component to a decision. Having made an initial decision, a manager may purposely ask "are there any conflicts of interest I need to consider here?" It is evident that an overconfident manager would be more likely to answer in the negative. Thus, even if we consider whether there are some ethical considerations to be aware of, for example – are there any conflicts of interest, overconfidence will make us more likely to confirm our initial decisions. The ubiquity of confirmation bias in reasoning (Nickerson 1998) and the status quo bias (Kahneman et al. 1991) suggest that people overwhelmingly tend to confirm their ideas and beliefs when they are more confident of them in the first place. We are more likely to rely on findings and reasons supporting our prior and immediate decisions than we are to rely on those reasons and findings that contradict our decisions. Overconfidence leads us to make decisions and move forward with less additional contextual reflection.

Business examples of overly confident managers behaving unethically are common. As an example, Elizabeth Holmes was reportedly so confident in her ability to successfully get her business going that she dropped out of Stanford University at the age of 19 to build the company. The company was to develop a medical device for improved blood monitoring, dosage regulation, and drug administration. She was confident enough to reportedly have been "sure she was going to change the world." Holmes' confidence and certainty in the business worked well for Theranos as she led the company to initial success in attracting high-profile investors and accumulating large amounts of investment capital. It appears that, as time went by, and it became evident that the company's technology had not worked, or at least not yet, Holmes moved from overly confident and optimistic promises to becoming intentionally duplicitous in her actions. It is common for initially unintentional ethical lapses to later become intentional actions to hide or reverse the problems arising from the initial actions. In this case, early on, she was a great entrepreneur who was able to get a large amount of venture capital and additional investments to significantly develop and grow out the research teams, labs, company strategy, and company promotions. Elizabeth Holmes was overconfident in her company's certainty of success. This resulted in her saying things and behaving in ways that later grew into bigger problems. Similar overconfidence processes occur in more than just start-up companies. For example, many individuals in the Enron-era scandal were so confident in themselves that they expressed "surprise" that anyone would even question the morality, let alone legality, of their various activities (Prentice 2004). They were confident that what they were doing was smart and good. Their overconfidence in themselves and their business ideas led to a misplaced confidence in the ethical correctness of their behaviors.

Cognitively "Filling-in" Missing Information

Consider that managers, and all people, are human information processors. Human information processing involves, among other characteristics, a very adaptive feature of "cognitively filling-in" missing information. This occurs across all types of contexts (Bartlett 1958, Freeman 1992, Lackoff 1987, Pinker 2007). Normally this is a very valuable attribute of our thinking. It helps us

to make the most of limitations in our cognitive abilities. It helps us to better use our cognitive resources to interpret the environment and make decisions in a timely fashion without having the full details. Filling-in missing information helps us to efficiently make decisions and helps us to control our behaviors in changing environments (Tops et al. 2020). Filling-in gaps in our information is part of how we reduce our uncertainty as we go about interacting with the environment (Turner et al. 2015). For example, a loud, ferocious roar from a nearby bush would be quickly interpreted as a potentially dangerous animal, something to run from or in other ways provide protection for oneself. When managers think about, evaluate, and make decisions about employees, they do so under conditions of limited information because they don't have knowledge of how a particular employee behaved during every hour of every day of the work year. Cognitive information processing, such as categorization, memory, and information search, is influential and especially prominent in the process of managers actively assessing and evaluating employee performance (Ilgen and Feldman 1983). Managers go about assessing others' performance by filling-in information based on schemas, such as implicit personality theories. We all operate in environments of incomplete information and so we need to cognitively construct, or put together the complete picture of, most things including the information we use for our assessments of overall performance of an employee.

Often, with or without direct conscious effort, we fill-in gaps concerning knowledge we have about a given decision or judgment task. In so doing, we often set in motion the direction for our judgments and/or the results of our decisions about how to approach or assess a given situation. The actual content of the inserted information (i.e., the inferences used in gap-filling) can be more favorable or less favorable towards others. The gap-filling is basically occurring because of lack of information or memory gaps and errors. Schema-based inferences and/or causal inferences are the usual basis of this gap-filling as discussed by Hannigan and Reinitz (2001). We can complete our judgment of others with more, or less, generous filling-in of missing information. Managers can fill-in their gaps in their knowledge, or memory, in ways that subsequently greatly influence how they treat employees.

Perhaps the most basic immediate categorization of people is a categorizing of others as "us" or "them" that occurs almost instantly. This has significant influence on how we subsequently choose to behave towards someone who is one of "us" compared with someone who is one of "them." Sapolsky (2017, 387-424) elaborates on the ways we treat people differently depending on this categorization. Causal attributions for another's behavior serve as specific examples of the general type of information processing function that often results in erroneous conclusions (Hewstone 1990). Causal attributions are such a common source of erroneous conclusions that there remains much theoretical debate about just how one's information processing results in causal conclusions (Sabini et al. 2001). We ascribe different causal attributions to actions by "us" compared with the same actions by "them" (Sapolsky 2017). It is logical to assume that in some instances managers will fill-in missing information with content that treats the subject of the inferences in an appropriately objective manner. Also, in some instances managers will fill-in missing information with negative content that poorly serves the subject of the inferences. This has implications for important consequences to the person including implications for how the manager behaves towards the person.

Social Norm Beliefs

A given manager's beliefs about social norms is another of the "cognitive limitations and bias" that can contribute to us making unethical choices. Actual social practices and institutions within organizations influence normative judgments about appropriate courses of behavior (Peacock 2010). So, too, do managerial beliefs about the social norms of behavior. Beliefs about the social norms for a given context exert a great deal of influence on individual behavior. What we believe to be true about others' behaviors influences our decisions about what course of actions we should take. This is found across a broad range of behaviors and social contexts including drinking and drug use (Carey et al. 2006, Martens et al. 2006), the extent to which one follows the rules (McBride and Ridinger 2021), extent of social cooperation (Pillutla and Chen 1999), expression of prejudices (Crandall et al. 2002), intentions about retirement plan contributions (Bailey et al. 2004), the importance of climate change (Spartz et al. 2017), public goods games (Ledyard 1995), intentions to perform health behaviors (Finlay et al. 1999), conformity to authority (Asch 1956), and others. Social norms, and more directly a person's beliefs about the social norms, significantly affect behaviors (McBride and Ridinger 2021). Our beliefs about social norms influence our own decisions and behaviors.

There is somewhat of a lack of consensus about the genesis and development of social norms (McAdams 1997) and about their explanatory and predictive value (Kallgren et al. 2000). Experimental studies have been used to begin to understand better just what types of information have what types of influences on individuals' beliefs about social norms. Something as simple as the number of views a particular YouTube video has exerts influence on viewers' beliefs about the importance of the issue and their views about what others believe about the issue (Spartz et al. 2017). Cialdini et al. (1990) and Cialdini et al. (1991) identify and distinguish two broad types of social norms, descriptive and injunctive. This precision helps address issues of explanatory and predictive value of social norms. Descriptive norms specify what is believed to be typically done in a situation. For example, the statement "managers typically overstate business trip expenses by about 10%" would provide information about a descriptive norm. Injunctive norms specify what is typically approved or disapproved. For example, the statement "managers who are underpaid are justified in overstating business trip expenses because it increases the fairness of their compensation" would provide information about an injunctive norm (although the specific norm examples used here are not likely to be operating in most organizations, it could conceivably be operating in some organizations, and certainly with some managers).

When considering social norms, we should recognize that the behavioral influence is from an individual's beliefs about the norms. These may be an individual's beliefs about the prevalence of a certain behavior or opinion amongst others in a particular group (descriptive social norm). They may be an individual's beliefs about what the individual thinks others think a person "ought to" be doing or not doing or "ought to" think or not think (injunctive social norm). Injunction norms have been found to have a bigger influence on subsequent behaviors (Reno et al. 1993). These beliefs about the norms often are not accurate reflections of the true norms. Yet, when we think that others behave in a certain way, or that others think we ought to behave in a certain way, it influences our beliefs about appropriate ways to behave. Developing a belief that the norm is to overstate expenses in expense reports would have unfortunate impacts on relatively new managers, or on any impressionable managers.

Ethical behavior is often referred to as a “grey area,” primarily meaning that the correct, or even best, course of action is often not obvious and not clear. How do managers decide what to do when the decision or alternatives entail “grey areas?” Often managers will look towards others’ behaviors as guidance in determining what is appropriate. What a manager believes is the norm for any such type of instance can greatly influence how that manager chooses to behave. In grey areas, where a manager doesn’t really know what is right and wrong, it is common to take cues from what others do, or at least from one’s beliefs about what others do (i.e., social norms). As an example, take the case of a new management graduate who is hired by a company where there is some travel involved in most of the managers’ jobs. Consider that this new manager observes that the other managers tend to “stay an extra day” (beyond actual work) at the luxurious travel site. The new manager may develop a belief that this practice of adding a fun extra day on to company travel, expensed to the company, is the usual, or normal, way that managers behave. Clearly this could lead to problematic results as the new manager, doing what is believed by her to be normal, accepted practice, fraudulently expenses the extra fun day. It may be rationalized that this is a bona fide benefit of the job that comes with the generally unpleasant duty of traveling. Thus, it is easy for that young manager to begin to rapidly form a belief that nothing is wrong with such fraudulent behavior. Of course, most organizations would not allow for “expensed” personal days, although perhaps some private sector companies transparently and by policy allow certain perks with work travel – sort of “work related travel” type of benefits, something like the benefit of flying first class at the company’s expense (Heathfield 2018).

Business examples abound of social norm beliefs influencing decisions towards negative ethical directions. The most common manifestation of this is when a wrong doer states that “everybody does it” as a way of justifying that they are not behaving in an unethical manner. For example, Jack Abramoff was one of the most influential lobbyists in Washington D.C. many years ago. However, he was sentenced to prison for the things he did as an apparently successful lobbyist. In a series of video interviews and written documentation, the *Ethics Unwrapped* program at the McCombs School of Business at The University of Texas at Austin highlighted many aspects of Jack Abramoff’s thoughts on the related matters (see a description of *Ethics Unwrapped* and links to it referenced in Drumwright et al. 2015). A pervasive view that Abramoff still holds, even after serving prison time, according to his interviews in the videos, is that “he wasn’t doing anything differently from what everyone else was doing.” He believes everyone does what he was doing – bribing lawmakers to make laws that were in line with what his clients wanted. He says if you don’t do that, you won’t be successful. He believes that the norm is to bribe lawmakers to get the laws made a certain way, and so his bribing of lawmakers was, in a sense, not wrong because it is what one must do to perform as a lobbyist. Of course, social norm beliefs held by any given individual can be inaccurate. These inaccurate social norm beliefs can lead to unethical behaviors.

IDEOLOGIES AS BARRIERS TO ETHICAL DECISION-MAKING

There are several aspects of a manager’s ideologies that can cause missteps on the path towards trying to behave ethically. Ideologies here are broadly construed as “structured content of strongly held ideas, attitudes, and related belief systems held by an individual.” For a comprehensive definitional analysis of “ideology,” see Gerring (1997). Three such examples within the current context include ethical fixed mindsets, metaphors in use, and fairness beliefs. These ideological “mental models” can be considered as structured content of thinking, or theories of action, that inform us of the strategies we might use (Argyris 1993). Argyris points out “theories-in-use” and “espoused theories” are two different types of these mental “theories.” Espoused theories are what

people say they believe, say are their attitudes, and say are their values. Theories-in-use are beliefs that are acted upon and therefore drive behaviors and strategies in the given context. While here we will examine three specific categories of ideological beliefs, it should be noted that a strongly held ideology can lead managers and others to impose their beliefs on to others in ways that can be unethical and difficult to see or notice while doing so. This can be experienced as particularly pernicious by the recipients of the imposition. Here we focus on the less amorphous categories of ethical fixed mindsets, metaphors in use, and fairness/justice beliefs and their effects on how a manager behaves. Table 2 summarizes the ideological barriers and potential remedies.

Table 2

Overview of Ideological Barriers and Possible Partial Remedies

Category	Type	Essence of the Barrier	Actions Towards Remedies
Ideology	Ethical fixed mindset	I can't change my human nature. There is no reason to try to change my ethical tendencies.	<ul style="list-style-type: none"> - Increase awareness of the issue - Search out how improvements in ethical behavior have happened before - Recognize that this decreases your desire to try to improve your ethical behavior and resolve the dissonance by changing your mindset (not easy to do)
Ideology	Metaphors in use	<p>Business is war. Ergo, it is ok to do whatever is necessary to win.</p> <p>It is good to annihilate the competition because they are the enemy.</p> <p>This is a war for our very existence. We must win this war. There are no rules in war. We must stand firm and fight until there is no fight left.</p>	<ul style="list-style-type: none"> - Double check the metaphors we are using – think about them - Identify, analyze, and explain metaphors in use, which portions of the metaphor apply - Purposely exclude inappropriate aspects of the metaphor - Cease the use of inappropriate metaphors - Ask others what parts of their metaphors apply and what aspects don't apply
Ideology	Fairness/Justice	<p>This company isn't rewarding me enough, or fairly, for my work therefore to make things "fair" I'll embezzle/steal from the company.</p> <p><i>Extreme version:</i> It is ok to burn down a building if I'm angry about another person's violent behavior. I'm a justice warrior at work. There is too much injustice out there. Whatever I do in the name of a good cause is a good thing to do.</p>	<ul style="list-style-type: none"> - Be cautious any time it feels like you have a righteous cause or that the "principle" of the matter is the main concern ... make sure your behaviors don't deviate from your conceptions of ethical behavior - Realize we have a self-serving bias in all types of comparisons with others - Be aware of when we get a strong feeling of having been wrongly treated and make sure our response behaviors are appropriately ethical - Be aware of when we are angry and wait/delay decision-making - Don't make rushed decisions

Ethical Fixed Mindsets

Some managers believe that one's morals and tendency to behave ethically are fixed either early in one's life or even at birth. Their related ideas, attitudes, and belief systems are characterized and predicated on the idea that ethical tendencies are primarily unavailable to improvement efforts. In their view, people are ethical or not ethical. Schumann and Dweck (2014) explain it as a person holding an "entity theory" and find that people who hold these theories tend to be less likely to accept responsibility for their transgressions. This view is called here an "ethics fixed mindset," borrowing from the broader use of fixed mindset set forth by Dweck (2006) and her numerous colleagues and related researchers. While some managers subscribe to the ethical fixed mindset, there are other managers who believe that one's morals and tendency to behave ethically can be developed and improved with effortful attention, hard work, desire, and practice. This "ethical growth mindset" aligns with the broader growth mindset and is generally considered as an "incremental theory" (Schumann and Dweck 2014). People can incrementally become better at being aware of ethical issues and become better at making ethical choices. In this view, managers and others can learn to behave in ways more closely aligned with their heart-felt intentions to behave ethically. Improvement is possible, but it takes work and effort and time. The broad range of consequences associated with holding one or the other of these two very different ideologies is influential in managerial ethical behavior.

An ethical fixed mindset or ethical growth mindset is representative of an individual's ideology about ethical behavior and about one's beliefs pertaining to the general malleability of a person's ability to be effective in ethical decision-making. In a similar fashion, a belief that intelligence and related abilities are basically fixed, and, that a person either has a lot of it or does not, is what Dweck (2006) generally refers to as fixed mindset. This belief set tends to be associated with some predictable negative consequences. According to numerous studies by Dweck and her colleagues, fixed mindsets lead people to do things to protect their image of being of high intelligence. It also results in these individuals categorizing others as "smart" or not smart (or ethical or not ethical, in the present application of the ideas), which theoretically will have additional consequences for how they treat those people. Fixed mindset individuals believe that it is necessary to constantly prove themselves to others. In doing so, they are compelled to hide deficiencies. They behave in ways to avoid looking like they don't know something, which makes it difficult to try to improve or learn new things. These individuals are also more likely to experience anxiety when faced with situations in which their qualities are called into question (Schumann and Dweck 2014), such as when their integrity and ethical decision-making is challenged. This mindset leads to the belief that tasks should be easily accomplished and that you should make few mistakes, because of your high fixed level of intelligence. Similarly, the more a person adheres to an ideology of a fixed ethical mindset, the more trouble that person will have to admit and consider his or her ethical transgressions. An ethical fixed mindset will be associated with attempts to hide wrong-doing and with a lower likelihood of incrementally improving. Avoidance of addressing issues that don't confirm how ethical you are becomes a type of standard operating procedure. We can extend these findings to the realm of managers' beliefs about others' capacity for ethical behavior. With a fixed mindset, a manager's true beliefs about the nature of ethical decision-making are that there isn't much that a manager can do to change or improve it.

Others hold a belief set that they themselves and other managers can work at it and incrementally get better at making ethical decisions. With this view, it becomes well worth it to try to consider what one has done and might do in the future and give serious consideration to what

the ethical implications might be. Sometimes conflicts of interest are not understood or considered by managers until they are made aware of some of the common types of conflicts of interest in their job context. With a learning ethical mindset, these managers come to recognize the previously hidden (to them) types of conflicts. In this way, they can better manage them or eliminate the conflicting incentives and motivations. It stands to reason that a mindset in which it is possible to incrementally get better at ethical decision-making will be associated with more effort given towards consideration of possible ethical implications of a decision.

Metaphors In-Use

The metaphors that managers embrace to help structure and guide their behavior in the workplace can have a great influence on the managers' decision-making (Marshak 1996). Furthermore, this capacity for symbolic communication using metaphors is relatively recent (evolutionarily) and people are still poor at distinguishing between the metaphorical and literal, with enormous consequences for some of our worst behaviors (Sapolsky 2017, 558-559). The metaphors used for business have some distinct variations across different countries and cultures. Metaphors are important in many ways. As an example, business as a war metaphor, and even business as a game metaphor, can greatly expand the set of possible behaviors that seem ethical. Using "game" as a metaphor for business means, at least for many individuals, it is acceptable to behave in ways that would otherwise (i.e., not in a game) be considered unethical (Reall et al. 1998). For example, if one invokes a "poker game" metaphor, it will appear to become ethically acceptable to bluff (lie) – or even worse for business managers, it may be considered that the more skilled, cunning, and expert way of making a sale is to bluff (lie).

Thibodeau and Boroditsky (2011) found that metaphors play a significant role in influencing how people structure their understanding of a problem, what inferences they make, and what types of behaviors (interventions) would be appropriate to address the problems. Interestingly, the influence itself appears to be "covert" in the sense that people tend to not be aware of the influences that arise from even subtle metaphors we use. Metaphors are powerful behavioral influences in a wide range of issues, and we are generally unaware of their influence on our own decision-making and actions (Rathje 2018). Simply using (or being exposed to) different metaphors has been shown to have a profound impact on our thinking and behavior regarding important social and business issues. Some examples of the impact of metaphors include how people conceptualize and would intend to address crime and criminals (Thibodeau and Boroditsky 2011), making sense of business projects and influencing project outcomes (Hekkala et al. 2018), how people consider and address cancer treatments and cancer health related preventive behaviors (Hauser and Schwarz 2015), and how people considered what is acceptable behavior in a simulated business situation (Reall et al. 1998). Managers should exert purposeful effort towards noticing and identifying, analyzing the implications of, and adjusting appropriately the metaphors in use in their workplaces. This would have to be an on-going process because the choice of metaphors to use within any organization or even by a given person, will continue to change over time requiring a very purposeful analyses of how adopted metaphors might lead to unethical behaviors.

Fairness and Justice Ideology

Another ideological potential barrier for manager's behaving ethically can, almost ironically, be associated with the belief system one holds about "fairness." For the most part, it is a universally held attitude (found in most countries of the world) that people, and managers, in companies should

be “fair” in their dealings with others (Greenberg 2001, Kim and Leung 2007). The definition of fairness often varies between people and even within a person over time. Regardless, many people are quite strongly motivated to behave in certain ways to strive towards the attainment of fairness as they conceive of it. One can review Adams (1965) and five decades of nuanced Equity Theory research for further details. Sometimes the behavior one engages in during the pursuit of fairness is unethical behavior.

If something seems unfair, we are motivated to work towards making it closer to an approximation of what we consider to be fair. As a result of one’s determination to make an unfair situation fair, a person may do things that otherwise would have been out of the realm of “appropriate ways to behave.” When employees or managers feel they are unfairly compensated, some of them will begin to steal money (or product or time) from their employer (Greenberg 1990). Doing so is certainly intentional, but the intention is to pursue fairness or justice. What may be less intentional is the degree to which such a behavior will be later recognized by the individual as being clearly unethical. Although the behavior is intentional, there is no realization or recognition at the time of doing it that it is unethical. Some executives quit their lucrative and generally agreeable positions when they become aware of some other executive in their company who is paid more. The “unfairness” or “injustice” of the situation moves them to quit. While this example may not be directly an ethical decision (it sort of depends on exactly how one goes about quitting and possibly on the consequences), there are many behaviors that managers engage in to try to make things fair or “right” that directly relate to unethical behavior. Jacobs et al. (2014) find empirical evidence that perceptions of lower levels of organizational justice relevant to the most recent annual performance reviews were associated with subsequent counterproductive behaviors (unethical behaviors), primarily through the mediating variables of perceived support and work affect.

PURSUIT OF GOALS AS BARRIERS TO ETHICAL DECISION-MAKING

The third, broad type of barriers to good-intentioned managers behaving ethically is related to the pursuit of goals. When implemented thoroughly, goal setting theory provides what some argue, and a great deal of evidence supports, to be the most effective and consistently positive increases in job performance. Goals can serve as a powerfully motivating force in how one behaves. Most of the time, this effect is clearly beneficial to performance, especially when the goals are astutely established and the appropriate means towards achieving them are explicitly considered. But sometimes the pursuit of goals goes awry. Table 3 summarizes the barriers and potential remedies associated with goal pursuits.

Behavioral Scripts

Behavioral scripts are sets of ideas and beliefs about appropriate sequencing of activities that provide mental representations of goal-directed sets of behaviors (Schank and Abelson 1977). Behavioral scripts are relied on for the guiding of, the planning of, and the execution of decisions (Lord and Kernan 1986). As such, they provide a sequence of goals to be engaged in towards getting through to the completion of the overall script. Longenecker et al. (1987) set out to investigate the performance appraisal processes related to getting accurate, objective performance assessments. Their research led them to conclude that much of performance appraisal ratings was surprisingly based on what we would call “behavioral scripts” rather than being a rating based primarily on intended accuracy or objective assessment of the employees’ performance. Performance appraisal ratings were surprisingly based on the managers’ beliefs about what would

get the desired outcomes and what was thought to be the best for long term performance, not on what is the rating that would be the most accurate reflection of the employee’s performance.

Table 3

Overview of Goal-Pursuit Barriers and Possible Partial Remedies

Category	Type	Essence of the Barrier	Actions Towards Remedies
Goal-Focused	Behavioral Scripts	Ideas and representations in our minds about the set and sequence of actions required when doing something.	<ul style="list-style-type: none"> - Awareness that we behave in accordance with the scripts we hold - Make sure the scripts we have include steps with ethical considerations - Ahead of time, develop scripts to deal of how to react when common situations at work arise that may pressure you to behavior in ways contradictory to your values - Don’t make rushed decisions
Goal-Focused	Teleopathy	<p>I am so focused on accomplishing this goal that the actions I take are overlooked, just the goal accomplishment matters.</p> <p>I only see the goal as the desired end state.</p> <p>I don’t recognize that I am excluding proper consideration of other aspects of the goal, such as the acceptable means to accomplishing it.</p>	<ul style="list-style-type: none"> - Stop and take a breath when doggedly pursuing a goal and consider if you are approaching it in an appropriate way - Awareness of teleopathy - Listen to your intuition and gut reactions about your behaviors (don’t rationalize that the goal is a righteous goal) - Seek perspectives from others - Be aware of being “driven for success.” - Be aware of wanting something so intensely that nothing else matters - Refrain from saying we will accomplish this no matter what it takes - Don’t make rushed decisions
Goal-Focused	Goal-Framing	<p>How a decision or problem is framed influences how it is analyzed, solved, and the actions that are taken.</p> <p>Gain/loss framing changes preferences - losses loom larger than gains.</p> <p>Opt in/opt out framing changes outcomes.</p> <p>Various “roles” create different frames of reference.</p>	<ul style="list-style-type: none"> - Pay attention to our own incentives to frame problems in particular ways - Always reconsider and analyze any problem that is being identified as an existential threat - Try to frame problems in multiple ways - Consider the roles of the other person/people in a variety of our interactions (e.g., supervisor/employee, seller/buyer, etc.)

The scripts of managers, especially inexperienced managers, are influenced by the sensational examples of managers depicted in one's own company's legendary stories, actual executive stories in the media, and sensationalized in movies and television. The challenge is that the stories that get told tend towards the fantastic rather than the more mundane norm. These stories get integrated into people's conceptions of how managers behave. Cognitive scripts are powerful influences on behavior. In some contexts, such as illness and other medical situations, scripts have been proposed as being the most pertinent type of knowledge structure influencing what happens and how people behave (Charlin et al. 2000, van Schaik et al. 2005). Knowing that our scripts can greatly influence our behaviors, we should purposefully work to develop our scripts in ways that involve the consideration of the ethical characteristics involved in the particular "script."

Goal-Fever

No manager wants to be called a "quitter." Quitting is for, well, quitters. Of course, not giving good effort and commitment to difficult but important undertakings at work would constitute a problem. Persistence is a good characteristic, in general, for managers. Furthermore, business books are full of legendary success stories of managers who, against all odds, would not give up no matter what, and alas, ended up succeeding. It is little wonder that people have a romanticized view of enduring through the times of trouble in a business. There sometimes seems to be a sort of hypnotic awe state that some managers fall into regarding keeping at something, not giving up, and just plain never quitting. However, a dogged pursuit of a challenging, problematic goal sometimes results in managers behaving in unethical ways to accomplish that goal.

Goals motivate behavior. Through observation we can see that sometimes a person's goal pursuit is so fierce that ancillary problems can arise. Teleopathy, defined here literally as "goal sickness," is more usefully defined conceptually as goal striving that becomes so strong it prevents, or drives out, or otherwise precludes appropriate moral awareness or consideration of ethical issues. Thus, it is a dysfunction in decision-making wherein one's drive to reach a goal takes full attention at the expense of ethical or moral awareness and related considerations. We can't blame the goals, per se, because it is how people use or accept goals and how they seek to accomplish them that can be the source of the related problems. The real advantage (or problem if overdone) is the amazing motivational influence of goals. The Goal Setting Theory of motivation is exceptionally powerful towards explaining how to improve performance. Ed Locke and Gary Latham (2019) explain their development of Goal Setting Theory which has endured and been supported for over a half of a century. They have developed the theory through integrating the research of "hundreds of studies involving thousands of participants." They find that the tenets of Goal Setting Theory hold up across "participants, tasks, nationality, goal source, setting, experimental designs, outcome variables, levels of analysis (individual, group, division, and organizational), and time spans" (Locke and Latham 2019, 93). Goals that are difficult (stretch goals that are attainable for the skilled employee), specific and written, measurable, time-specific (deadline), accepted (by the person with the goal), publicly known, and connected with valued outcomes will greatly motivate employees and managers towards the accomplishment of that goal (see numerous empirical research papers to these effects).

As an example, the strong desire to meet the quarterly earnings expectations in publicly traded companies can easily create the motivational influences mentioned above. Sometimes questionable earnings management practices, or even outright fraud, occur as a result of trying to

meet the quarterly earnings expectations. Many other managerial goals can also create this effect. When, in the pursuit of goals, a manager becomes so driven to reach the goal that nothing else matters, then that manager is at risk of doing things not otherwise in his or her realm of acceptable behaviors. We can surmise that, while sometimes this acting in discord with one's ideas of ethical behavior is with full intent of doing so, often it is without any attention given to considering if the actions are ethical or not. Rather, full attention is given to accomplishing the specified goal. All that is done in the name of accomplishing a good goal is, basically, considered a good effort. Of course, this represents the classic question regarding whether the ends can justify the means. With goals that are strongly motivational and a person who is dead set on accomplishing the goals, this glossing over or not even considering ethical issues with the means used to accomplish the goals can easily become a reality. Managers and owners may at once be overcommitted to a goal, overconfident in the morality of the goal, and concerned that accomplishing the goal is tied directly to preserving the company's very existence or, at the very least, its reputation (refer to the goal framing section below). They are fearful of "losing" the company. Accomplishing the goals becomes an existential necessity for the managers. In such situations, managers are exposed to several phenomena that contribute to unintentional unethical behavior. In this situation they make decisions and take actions to accomplish the goals with blinders on as to ethical concerns about the means used to achieve the worthy, existential goals.

Businesses have a great way of identifying goals and focusing employees on the pursuit of those goals. This is partially what makes work such an overall satisfying component of people's lives (Csikszentmihalyi 1997). But sometimes the pursuit and drive to accomplish the outcome associated with the business goals can result in people becoming laser focused on the ends to the extent that they simply forget or ignore, or it doesn't even occur to them to think about the actions they are doing in pursuit of reaching the goals. The goal attainment becomes their sole purpose and anyone who gets in their way can be damned. A business example where this happened broadly across a company is Wells Fargo. Setting goals for the obtainment of new accounts for a broad class of employees resulted in many employees who acted "creatively" and unethically created new accounts and met their goals. Others were less aware of the inappropriate pressures they applied to clients regarding opening new accounts. In the end, it has become an enduring stain on the ethical record of a prominent bank.

Goal Framing

Prospect Theory (Kahneman and Tversky 1979) offers other insight into how a manager might be particularly prone to being influenced by goal framing. It suggests that people will be more risk seeking in the domain of gains and more risk averse in the domain of losses. Generally, people don't want to lose what they already have. Managers who find themselves under threat of losses tend to think in terms of conserving, or protecting, their status quo and may decide to do "whatever it takes" (often behaving unethically in the execution of "whatever it takes") to deal with the perceived serious threat. Across many countries and cultures, it is a universal finding that people generally don't want to risk losing what they have and so will do things (behave in certain ways) to preserve it. As mentioned above, managers may frame problems in terms of the company's survival. In such cases, decisions and actions may be based on an overcommitment to the goal and an overconfidence in the morality of the goal. In such situations, decisions and actions often proceed without regard to the means used to achieve the worthy goals.

Sometimes ordinary people do some really bad things. Pinker (2011, 565) suggests that this happens because “the perpetrators always have at their disposal a set of self-exculpatory stratagems that they can use to reframe their actions as provoked, justified, involuntary, or inconsequential.” Framing one’s actions and goals in different ways has significant consequences for justifying one’s actions. Framing also influences subsequent behaviors, partially because of the differences in the realm of what is considered “acceptable behaviors.” Cognitive dissonance reduction involves the perpetrators editing their beliefs and framing such that they make their behavior seem more justifiable to themselves, which also helps with justifying it to others. Pinker (2011) notes that many social psychologists have documented a variety of the ways in which people reduce the dissonance between their behaviors and their ideal image of themselves as moral agents. Pinker (2011, 565-568) explains five major ways in which perpetrators reduce their dissonance. Those are the use of euphemisms (reframing by use of a gentler word), gradualism (reframing by making smaller the ethical distance from one set of behaviors to another), displacement or diffusion, distancing, and derogation concerning the victim. Each of these also serves to inform managers of potential ways in which we may transgress our moral ideals. In so doing, it can help us to prevent them in the first place.

The way managers frame a problem can have a significant impact on the decisions and courses of action taken by the manager to solve associated problems. Framing can be in terms of losses or gains, buyers or sellers, managerial or engineering decision frame, and any number of possible differing perspectives. Bazerman and Tenbrunsel (2011) explain from the historical example of the space shuttle Challenger how the problem framing (or goal framing) greatly influenced the decision about launching that fateful morning in 1986. The night before the launch the engineers determined that the shuttle should not launch in such cold temperatures, based on previous O-ring problems associated with colder launches. This was to be the coldest temperature of any launch. The NASA and Morton Thiokol managers were stressed, and they called for an “offline” caucus to discuss the decision. Engineers had clearly concluded that they should not launch under the current conditions. Then in a managerial caucus group, Jerry Mason said “We have to make a management decision.” This reframed the question to terms of “likely costs and benefits” associated with not launching. The management decision was to launch. The framing mattered, and in this sad case, it mattered immensely. A similar “managerial decision-making frame” was taken in the infamous Ford Pinto case (Gioia 1992). A series of decisions was made to not recall the vehicles (around 12 million of them) and conduct a very inexpensive fix (per vehicle) because the net present value analysis estimated the costs of fixing to be greater than the costs of the lawsuits and settlements for those injured and killed. Basically, it was estimated it would cost \$137 million to fix them all and \$49 million to pay out settlements to those injured, so the business decision was to not fix them because paying out \$49 million was less cost than paying out \$137 million. One can review Gioia (1992) for a more detailed, fascinating, first-hand analysis of the decision-making. The behaviors guided by our mental scripts and the goal framing of an issue, such as a managerial cost and benefit analysis, led to the decisions not to recall the vehicles.

HOW MANAGERS’ CAN ATTEMPT TO AVOID THESE BARRIERS

The way we think, what we think about, what we consider in relation to our thinking, and what we do because of this, all matter. It is safe to say that over long periods of time across thousands of generations, human “thinking” has developed and evolved in ways that tend to help us to do well. Except for the ethical fixed mindsets barrier, all the barriers to ethical thinking mentioned in this paper are based on phenomena that generally serve us well most of the time but that can create

problems for us in some circumstances. Confidence is a useful characteristic for helping a manager to be effective. The pursuit of goals is an obvious responsibility for effective managers. Getting efficient use of our cognitive resources by making inferences and filling in missing information is a valuable process in managing effectively. Learning from others about what is acceptable and not acceptable is one of the primary ways in which we develop our own beliefs about what's right and wrong. The use of metaphors helps managers to convey important aspects of projects or goals to others. Desiring that there be justice in the workplace is surely an attribute of a manager who will be more successful compared with someone who doesn't care about justice and fairness.

Everyone should understand that it is surprisingly quite difficult to try to do something to minimize or overcome some of these unintentional ethical transgressions. They happen without intentional consideration. What does this mean for us as managers? The possible remedies are going to have some broad underpinnings related to attempts to increase awareness and increase purposeful consideration. This slows down decision-making. Of course, often fast decision-making is beneficial to a business. Better decision-making has some costs. Behaving unethically also has some costs. If we want to try to avoid some of the unethical decisions and actions that we may unintentionally engage in based on these characteristics of our thinking, we ought to consider various remedies, even if they have some costs and are only partial. See Tables 1 – 3 and the paragraphs that follow in this section for some remedial ideas related to these barriers.

Perhaps the best first step is to get specific about our intentions to behavior better in our managerial roles. General intentions are undermined by automatic and other drivers of behavior and decisions. A specific strong desire to consider the ethical implications of our actions is a good starting place and commits us to more purposeful attention in our decisions and actions. From Bazerman and Tenbrunsel (2011), we know that it is common for people to overestimate how ethical they will be in a hypothetical, given situation. However, when it is time to act in such a situation, the action is often based on self-interest and the incentives at the time. Furthermore, we tend to manipulate our recollection, interpretation, and framing of events after they have occurred so that we can maintain our idealized view of ourselves as ethical people (Bazerman and Tenbrunsel 2011). It can be helpful to better understand our specific managerial environments and our own cognitive, ideological, and goal-pursuit thinking tendencies so that we can try to reduce the occurrences of the negative consequences associated with them. For example, Gentile (2010) suggests managers should consider specific types of situations that they can be expected to be exposed to in their jobs. Then, ahead of time, develop their own ethical scripts, or responses and reactions. Then, rehearse these scripts so that it is easier to rely on using them to guide their actual reactions and behaviors when the situations arise. Specificity helps because it is difficult for us to go from generalities (such as, I want to behave ethically) to application in specific situations where incentives, pressures, fears, loyalties, and related factors lead to us to behave less than ethically.

Besides committing to, and having, strong specific intentions to improve our ethical behavior, we need to learn about and seek awareness of limitations in our thinking that impact our behaviors. Awareness is typically the first step in the “intentional” ethical decision-making models. A mere awareness that we might not be considering ethical implications based on the barriers described in this paper can also be an important step in becoming more aware of the ethical implications. For example, one way to help avoid teleopathy is to become more mindful, in the sense of noticing new things, by enhancing our awareness (Langer 1978, Maymin and Langer 2021). People can boost their decision-making abilities and avoid biases merely by being more attentive (Maymin and Langer 2021).

Rushed decisions tend to rely more on automatic processing and rely less on thoughtful consideration. One broad method to reduce the negative unintended consequences of these barriers is to reduce our reliance on automatic processing in decision-making. This calls for not making rushed decisions. It is best to have time to think about decisions, even if for only a moment or two. Managers need to make hundreds of decisions a day, so not everything can be carefully considered. However, many decision situations can be delayed for further thought, especially those that involve issues the manager has previously identified as being something to take care to examine for possible ethical issues.

We don't have all the relevant information when we make assessments, judgments, and other decisions. For important judgments, we may want to get more, or some optimal level of, information. For example, it stands to reason that managers conducting performance assessments should try to get enough information so that there is less need for "filling-in" with inferences. The more we need to rely on our minds to construct, or fill-in, the missing information, the more likely we are to treat various employees in different ways. When we do have to make some estimates or inferences, we should be cautious so that we don't assume the negative or the worse when we don't know. Of course, the realities of managers' busy days require that there will be judgments and decisions that need to be made without perfect information. When dealing with judgments about others, several tactics could help us make more ethical decisions. First, it might help to take a "find out more approach" to minimize reliance on filling-in missing information. Next, it could help to "fill-in" missing information in such a way as to give the benefit of the doubt to the person being assessed. Next, we can think about and try to be careful about how we group people. For example, if doing performance appraisals for six subordinates, it would be helpful to think of each of our subordinates as one of "us," our unit, our department, our team. etc. Considering each of our subordinates as one of "us" creates a situation in which, theoretically, we should be filling-in information more consistently, more fairly, across subordinates. Finally, where it is reasonable, we may want to have a group of assessors or evaluators because, presumably, the individuals in the group will "fill-in" missing information differently from each other. Also, they may have different information available to them, thereby reducing the need for inferential gap-filling. Many companies are now using some form of 360-degree assessment for both developmental purposes and for administrative purposes related to performance appraisal (Craig and Hannum 2006).

Social norms have a great influence on our behaviors. How can managers better make ethical decisions based on these findings? We may be interested in getting normative estimates that are supportive of behaving more ethically. Learn more about the true norms and embrace those that align with our desires to behave ethically. Managers can think about how to be influenced less by those social norms that don't align with our desires to behave ethically. One method is to prepare ahead of time concerning the pressures to conform to specific social norms and related pressures you may face. You can rehearse your ethical choice and your responses. As mentioned above, Mary Gentile (2010) explains how difficult it has been for managers to speak up in difficult situations in which their values contrasted with what they were experiencing in the business situation. This method also provides some remedial progress against the influence of social norms. As mentioned, she advocates for a program to help managers plan, prepare, and rehearse what they will say and how they will act in predictable, specific situations. This can be a powerful way to address and overcome social norms and other types of pressures to engage in actions that go against your values.

We need to take the time to consider the metaphors we are using. We use them all the time, but we usually don't think about, or consider, the implications or the full extent to which we are influenced by them. Metaphors are present in so much of our communication, thinking, and problem solving that some theorize it is *how* we think (Lakoff 1987), even while others think it is a very valuable tool (Pinker 2007). Sapolsky (2017) provides ample reasoning and evidence for the influence of metaphors on our behavior. He is so convinced of their potential harm that chapter fifteen of his book is about, and titled, *Metaphors We Kill By*. He depicts many of the recent and historical atrocities as being propagated through metaphor use. Hopefully most of our metaphors in business aren't quite as hateful, ruthless, and deadly. But we use a lot of metaphors. Even this paper's use of "barriers" is a metaphor that could have unforeseen implications. What is acceptable in how a person acts in relation to a barrier? In this instance it is implied that a barrier to behaving ethically is a barrier to be overcome, gone around, blasted through, jumped over, knocked down, or any other metaphor that serves to make the point that we want to eliminate, reduce, or prevent the "barrier's" effect. As it turns out, people can think about and then ignore, question, and discount metaphors (Pinker 2007, 249). People can analyze metaphors and have a capacity to consider and decide which aspects are most appropriate to retain or use and which aspects should be ignored (Pinker 2007). But we must decide to use this capacity. Thus, to address the potentially deleterious effects, it might be as simple as taking the time and effort to analyze the metaphors we use as managers. Based on the analysis, we can decide for our business efforts which aspects of a metaphor are appropriate for use and analogy, and which are not.

Having appropriate process goals in addition to outcome content goals may help to reduce the effect of striving for end goals while disregarding ethical considerations of our actions. Every manager must decide that no goal is worth being absorbed into in such a manner as to fail to look for and address important ethical considerations. Seeking the goal, or the "ends," should not be allowed to overtake the good manager's intention to behave ethically in the process, or "means," of achieving that desirable goal. Integrating goals addressing the use of only appropriate methods and integrating ethics as an explicit part of all major goals helps us to avoid getting caught up in the pursuit of something at the expense of our ethical behavior.

Every manager should recognize and realize that he or she has a choice about just what behaviors to engage in and which to avoid. Most managers have an accepted goal to the effect of wanting to perform well in their job. One part of that is being responsive and helpful to one's boss. Before being a good employee by being responsive to one's boss, each person should purposely recognize, or acknowledge, that he or she "owns" his or her own behaviors. Self-determination is ultimately a choice, even though there may be some major constraints. But self-determination has some benefits. It is empowering to know that you choose how you will behave. In fact, higher degrees of perceived self-determination (having choice and autonomy) are related overall to better ethical climates in organizations (Parboteeah et al. 2010). Pinker (2011, 569) suggests that when people have more freedom to express their dissenting views without being punished, it can help reduce the likelihood of going along with virulent ideologies. He continues that it is ordinary and normal people, rather than some embodiment of a mythical "pure evil" person, who do things that are unethical and that harm others. It is not all those evil people who go along with what they are instructed to do, it is normal managers like you and me. Thus, we need to be cautious of allowing ourselves to behave in certain ways because someone else, perhaps who we generally want to assist, has asked us to do so. Relatedly, as managers, we should not ask others to engage in behaviors that we ourselves don't think are right.

CONCLUSION

Most of the time, most managers want to behave ethically. When, however, managers behave unethically, it is increasingly likely that the actions and their consequences will be exposed. Business news cycles are twenty-four hours a day, seven days a week. Every employee is equipped with a miniature video camera, voice recorder, and a desire for fairness. At the same time, electronic records of every computer click, financial transaction, and adjustments of resources serve as a trail to those interested in tracking the actions. The last thing managers want is to take a ride down the slippery slope into fraudulent and illegal behavior. One way this happens is when managers unintentionally behave unethically and then later find themselves in a bind and desire to “fix” or “hide” the previous mistakes they made. Surely, working on understanding these barriers to ethical decision making, barriers that lead to unintentionally behaving unethically, is a worthy endeavor.

Even managers with the best of intentions can do unethical things which lead to negative consequences for them and their businesses. There are environmental/contextual influences (e.g., pressures of all kinds, such as to keep stock price rising, pressures to meet operational goals, etc.), structural constraints, and societal-level considerations (e.g., legal systems, political systems, economic systems) that can exert influence into the moral decision-making of managers (Doris 2002). Basically, external pressures towards all sorts of questionable acts come to play on managers’ decisions. However, within any environmental, or situational, set of circumstances, of all the managers *who have full intentions of behaving ethically*, some managers are more successful in doing so than others. Why? How does this occur? What can be done to improve ethical decision-making for more managers who fully intend to behave ethically? This paper has presented several phenomena that help us to understand these questions. These are important research questions to address because managers make numerous decisions every single day and those decisions and their consequences are more observable than ever before. There is also a significantly heightened alertness and a reduced willingness to forgive related to most forms of unethical behavior. Thus, there is an increased likelihood of negative organizational and personal consequences associated with behaving unethically. There are several steps and actions that managers can take to try to remedy the effects of the barriers, but it is difficult to notice and reduce our patterns of cognitive, ideological, and goal-pursuits that lead us to behave in ways that are unintentionally unethical. Several of those processes and potential remedies have been identified in this paper.

Brown (1990), in the preface to his *Working Ethics* book, writes about how ethics is a human activity. As with most human activities, thoughtful practice can improve our ethics-related decision-making. Studying and practicing better ethics engages us in a process of decision-making rather than producing a product, per se. This process of making managerial decisions, that is, the practice of management, can be improved by understanding what gets in the way of ethical considerations. In this paper, I have described these barriers and grouped them into those resulting from cognitive limitations and biases, those resulting from a given manager’s ideologies, and those most directly related to the explicit pursuit of goals. This paper is not directed towards general, or broad, business ethics directions. It is not about the philosophy of business ethics. This paper is also not concerned with managers who don’t care to behave ethically. Rather, this paper is focused on the decision-making of well-intentioned individuals. It is directed towards managers who know it is best to behave ethically and who desire to do so. Awareness and knowledge of these hidden barriers are the first steps to help managers work on reducing the number of times they stumble on these obstacles while working along their path to behaving more ethically.

REFERENCES

- Adams, J. Stacey. 1965. "Inequity in Social Exchange." In *Advances in Experimental Social Psychology Volume 2*, edited by Leonard Berkowitz, 267-299. New York: Academic Press.
- Åstebro, Thomas, Holger Herz, Ramana Nanda, and Roberto A. Weber. 2014. "Seeking the Roots of Entrepreneurship: Insights from Behavioral Economics." *Journal of Economic Perspectives* 28, no. 3: 49-70. <https://DOI: 10.1257/jep.28.3.49>.
- Argyris, Chris. 1993. *Knowledge for Action: A Guide to Overcoming Barriers to Organizational Change*. San Francisco: Jossey-Bass, Inc.
- Asch, E. Solomon. 1956. "Studies of Independence and Conformity: A Minority of One Against a Unanimous Majority." *Psychological Monographs: General and Applied* 70: 1-70.
- Bailey, Jeffrey J. 2011. "Overconfidence and Ethical Decision-Making. Paper presented at the 40th annual meeting of the Western Decision Sciences Institute, Portland, OR, April 5 – 8, 2011.
- Bailey, Jeffrey J., John Nofsinger, and Michelle O'Neil. 2004. "401(K) Retirement Plan Contributions Decision Factors: The Role of Social Norms." *Journal of Business and Management* 9, no. 4 (Winter): 327-344.
- Banerjee, Suman, Mark Humphery-Jenner, Vikram Nanda, and Mandy Tham. 2018. "Executive Overconfidence and Securities Class Actions." *Journal of Financial and Quantitative Analysis* 53, no. 6: 2685-2719. <https://doi.org/10.1017/S0022109018001291>.
- Bandura, Albert, Claudio Barbaranelli, Gian Vittorio Caprara, and Concetta Pastorelli. 1996. "Mechanisms of Moral Disengagement in the Exercise of Moral Agency." *Journal of Personality and Social Psychology* 71, no. 2: 364-374.
- Bartlett, Frederic. 1958. *Thinking: An Experimental and Social Study*. New York: Basic Books.
- Bazerman, Max H. and Ann E. Tenbrunsel. 2011. *Blind Spots: Why We Fail to Do What's Right and What to Do About It*. Princeton University Press.
- Bernardo, Antonio E., and Ivo Welch. 2001. "On the Evolution of Overconfidence and Entrepreneurs." *Journal of Economics and Management Strategy* 10, no. 3 (Fall): 301-330.
- Brown, Marvin T. 1990. *Working ethics: Strategies for decision making and organizational responsibility*. San Francisco: Jossey-Bass Publishers.
- Camerer, Colin F. and Dan Lovoal. 1999. "Overconfidence and Excess Entry: An Experimental Approach." *American Economic Review*, 89: 306-318.
- Carey, Kate B., Brian Borsari, Michael P. Carey, Stephen A. Maisto, S. A., 2006. "Patterns and Importance of Self-Other Differences in College Drinking Norms". *Psychology of Addictive Behaviors* 20, no. 4: 385-393.
- Charlin, Bernard, Jacques Tardiff, and Henny Boshuizen. 2000. "Scripts and Medical Diagnostic Knowledge: Theory and Applications for Clinical Reasoning Instruction and Research." *Academic Medicine* 75, no. 2 (February): 182-190.

- Cialdini, Robert B., Carl A. Kallgren, and Raymond R. Reno. 1991. "A Focus Theory of Normative Conduct: A Theoretical Refinement and Reevaluation of the Role of Norms in Human Behavior." *Advances in Experimental Social Psychology* 24: 201-234. [https://doi.org/10.1016/S0065-2601\(08\)60330-5](https://doi.org/10.1016/S0065-2601(08)60330-5).
- Cialdini, Robert B., Raymond R. Reno, and Carl A. Kallgren. 1990. "A Focus Theory of Normative Conduct: Recycling the Concept of Norms to Reduce Littering in Public Places." *Journal of Personality and Social Psychology* 58, no. 6: 1015-1026.
- Csikszentmihalyi, Mihaly. 1997. *Finding Flow: The Psychology of Engagement with Everyday Life*. New York: BasicBooks.
- Cooper, Arnold C., Carolyn Y. Woo, and William C. Dunkelberg. 1988. "Entrepreneurs Perceived Chances for Success." *Journal of Business Venturing* 3, no. 2 (Spring): 97-108. [https://doi.org/10.1016/0883-9026\(88\)90020-1](https://doi.org/10.1016/0883-9026(88)90020-1).
- Craig, S. Bartholomew, and Kelly Hannum. 2006. "360-Degree Performance Assessment." *Consulting Psychology Journal: Practice and Research* 58, no. 2: 117-122.
- Crandall, Chris, Amy Eshleman, and Laurie O'Brien. 2002. "Social Norms and the Expression and Suppression of Prejudice: The Struggle for Internalization." *Journal of Personality and Social Psychology* 82, no. 3: 359-378. <https://doi.org/10.1037/0022-3514.82.3.359>.
- Doris, John M. 2002. *Lack of Character: Personality and Moral Behavior*. Cambridge, UK: Cambridge University Press.
- Drumwright, Minette, Robert Prentice, and Cara Biasucci. 2015. "Behavioral Ethics and Teaching Ethical Decision Making." *Decision Sciences Journal of Innovative Education* 13, no. 3 (July): 431-458.
- Dweck, Carol. 2006. *Mindset: The New Psychology of Success*. New York: Random House.
- Fairchild, Richard. 2009. "Managerial Overconfidence, Moral Hazard Problems, and Excessive Life-Cycle Debt Sensitivity." *Investment Management and Financial Innovations* 6, no. 3: 35-42.
- Finlay, Krystina A., David Trafimow, and Eri Moroi. 1999. "The Importance of Subjective Norms on Intentions to Perform Health Behaviors." *Journal of Applied Social Psychology* 29, no. 11: 2381-403.
- Friedman, Benjamin M. 2005. *The Moral Consequences of Economic Growth*. New York: Vintage Books.
- Freeman, Linton C. 1992. "Filling in the Blanks: A Theory of Cognitive Categories and the Structure of Affiliation." In "Theoretical Advances in Social Psychology." Special issue, *Social Psychology Quarterly* 55, no.2 (June): 118-127.
- Ganegoda, Deshani B., and Robert Folger. 2015. "Framing Effects in Justice Perceptions: Prospect Theory and Counterfactuals." *Organizational Behavior and Human Decision Processes* 126, (January): 27-36. <http://dx.doi.org/10.1016/j.obhdp.2014.10.002>.

- Gentile, Mary C. 2010. *Giving Voice to Values: How to Speak Your Mind When You Know What's Right*. New Haven: Yale University Press.
- Gerring, John. 1997. "Ideology: A Definitional Analysis." *Political Research Quarterly* 10, no. 4 (December): 957-994.
- Gioia, Dennis A. 1992. "Pinto Fires and Personal Ethics: A Script Analysis of Missed Opportunities." *Journal of Business Ethics* 11, no. 5/6 (May): 379-389.
- Glaser, Markus, and Martin Weber. 2007. "Overconfidence and Trading Volume." *Geneva Risk and Insurance Review* 32: 1-36.
- Glaser, Markus, and Martin Weber. 2010. "Overconfidence." In *Behavioral Finance: Investors, Corporations, and Markets*, edited by John R. Nofsinger and H. Kent Baker, 241-258. Hoboken, NJ: John Wiley & Sons, Inc.
- Greenberg, Jerald. 1990. "Employee Theft as a Reaction to Underpayment Inequity: The Hidden Cost of Pay Cuts." *Journal of Applied Psychology* 75, no. 5: 561-568.
- Greenberg, Jerald. 2001. "Studying Organizational Justice Cross-Culturally: Fundamental Challenges." *International Journal of Conflict Management* 12, no. 4: 365-375.
- Haidt, Jonathan. 2001. "The Emotional Dog and Its Rational Tail. A Social Intuitionist Approach to Moral Judgment." *Psychological Review* 4, no. 4: 814-834. <https://DOI:10.1037//0033-295X.108.4.814>.
- Haidt, Jonathan. 2012. *The Righteous Mind: Why Good People are Divided by Politics and Religion*. New York: Vintage Books.
- Hannigan, Sharon L., and Mark T. Reinitz. 2001. "A Demonstration and Comparison of Two Types of Inference-Based Memory Errors." *Journal of Experimental Psychology: Learning, Memory, and Cognition* 27, no. 4: 931-940. <https://DOI:10.1037//0278-7393.27.4.931>.
- Hauser, D. J. & Schwarz, N. 2015. "The War on Prevention: Bellicose Cancer Metaphors Hurt (Some) Prevention Intentions." *Personality and Social Psychology Bulletin* 4, no. 1: 66-77. <https://DOI:10.1177/0146167214557006>.
- Heathfield, Susan M. 2018. "What are travel expenses and expenditures? Employers pay for employee travel expenses in various ways." *The Balance: Careers*. August 03, 2018. <https://www.thebalancecareers.com/what-are-travel-expenses-1918280>.
- Heaton, J. B. 2002. "Managerial Optimism and Corporate Finance." *Financial Management* 31, no. 2 (Summer): 33-45.
- Hekkala, Riitta, Mari-Klara Stein, and Matti Rossi. 2018. "Metaphors in Managerial and Employee Sensemaking in an Information Systems Project." *Information Systems Journal* 28, no. 1: 142-174.
- Hewstone, Miles. 1990. "The 'Ultimate Attribution Error'? A Review of the Literature on Intergroup Causal Attribution." *European Journal of Social Psychology* 20, no. 4: 311-335.

- Hirsh, Jacob B., Jackson G. Lu, and Adam D. Galinsky. 2018. "Moral Utility Theory: Understanding the Motivation to behave (Un)ethically." *Research in Organizational Behavior* 38: 43-59. <https://doi.org/10.1016/j.riob.2018.10.002>.
- Hubbard, Douglas W. 2014. *How to Measure Anything: Finding the Value of Intangibles in Business*. 3rd ed. Hoboken, NJ: John Wiley & Sons, Inc.
- Ilgen, Daniel R., and Jack M. Feldman. 1983. "Performance Appraisal: A Process Focus." *Research in Organizational Behavior* 5: 141-197.
- Invernizzi, Anna C., Anna Menozzi, and Diana A. Passarani, Dean Patton, and Giampaolo Viglia. 2017. "Entrepreneurial Overconfidence and Its Impact Upon Performance." *International Small Business Journal: Researching Entrepreneurship* 35, no. 6: 709-728.
- Ivcevic, Zorana, Jochen I Menges, and Anna Miller. 2020. "How Common is Unethical Behavior in US Organizations?" *Harvard Business Review*, March 20, 2020. <https://hbr.org/2020/03/how-common-is-unethical-behavior-in-u-s-organizations>.
- Jacobs, Gabriele, Frank D. Belschak, and Deanna N. Den Hartog. 2014. "(Un)ethical Behavior and Performance Appraisal: The Role of Affect, Support, and Organizational Justice." *Journal of Business Ethics* 121: 63-76.
- Johnson, Dromic P. 2004. *Overconfidence and War: The Havoc and Glory of Positive Illusions*. Cambridge: Harvard University Press.
- Jones, Thomas J. 1991. "Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model." *Academy of Management Review* 16, no. 2: 366-395. <https://doi.org/10.5465/amr.1991.4278958>.
- Kallgren, Carl A., Raymond R. Reno, and Robert B. Cialdini. 2000. "A Focus Theory of Normative Conduct: When Norms Do and Do Not Affect Behavior." *Personality and Social Psychology Bulletin* 26, no. 8: 1002-1012.
- Kahneman, Daniel, Jack L. Knetsch, and Richard H. Thaler. 1991. "The Endowment Effect, Loss Aversion, and Status Quo Bias." *Journal of Economic Perspectives* 5, no. 1: 193-206.
- Kahneman, Daniel, and Amos Tversky. 1979. "Prospect Theory: An Analysis of Decision Under Risk." *Econometrica* 47, no. 2: 263-292.
- Karlsson, Per-Ola, DeAnne Aguirre, and Kristin Rivera. 2017. "Are CEOs Less Ethical Than in the Past? Why More Chief Executives are Losing Their Jobs after Scandals and Corporate Misconduct." *Strategy+Leadership*, May 15, 2017. Issue 87, (Summer). <https://www.strategy-business.com/feature/Are-CEOs-Less-Ethical-Than-in-the-Past?gko=50774>.
- Kim, Tae Y., and Kwok Leung. 2007. "Forming and Reacting to Overall Fairness: A Cross-Cultural Comparison." *Organizational Behavior and Human Decision Processes* 104, no. 1: 83-95.
- Lakoff, George. 1987. *Women, Fire, and Dangerous Things: What Categories Reveal about the Mind*. Chicago: The University of Chicago Press.

- Langer, Eleanor J. 1978. "Rethinking the Role of Thought in Social Interaction." In *New Directions in Attribution Research, Vol 2*, edited by Robert F. Kidd, John H. Harvey, and Willimas Ickes, 35-58. Hillsdale, NJ: Erlbaum.
- Larrick, Richard P., Katherine A. Burson, and Jack B. Soll. 2007. "Social Comparison and Confidence: When Thinking You're Better Than Average Predicts Overconfidence (and When It Does Not)." *Organizational Behavior and Human Decision Processes* 102, no. 1 (January): 76-94.
- Ledyard, John O. 1995. "Public Goods Experiments." In *Handbook of Experimental Economics*, edited by John Kagel and Alvin E Roth, 111-194. Princeton, NJ: Princeton University Press.
- Locke, Edwin A., and Gary P. Latham. 2019. "The Development of Goal Setting Theory: A Half Century Retrospective." *Motivation Science* 5, no. 2: 93-105.
<https://doi.org/10.1037/mot0000127>.
- Longenecker, Clinton O., Henry P. Sims, and Dennis A Gioia. 1987. "Behind the Mask: The Politics of Employee Appraisal." *The Academy of Management Executive* 1, no. 3: 183-193.
- Lord, Robert G., and Mary C. Kernan. 1987. "Scripts as Determinants of Purposeful Behavior in Organizations." *Academy of Management Review* 12, no. 2 (April): 265-277.
<https://doi.org/10.5465/amr.1987.4307831>.
- Malmendier, Ulrike, and Geoffrey Tate. 2005. "CEO Overconfidence and Corporate Investment." *Journal of Finance* 60, no. 6 (December): 2661-2700.
<https://doi.org/10.1111/j.1540-6261.2005.00813.x>.
- Malmendier, Ulrike, and Geoffrey Tate. 2015. "Behavioral CEOs: The Role of Managerial Overconfidence." *Journal of Economic Perspectives* 29, no. 4 (Fall): 37-60.
- Marshak, Robert J. 1996. "Metaphors, Metaphoric Fields, and Organizational Change." In *Metaphor and Organizations*, edited by David Grant and Cliff Oswick, 147-165. London: Sage Publications.
- Martens, Matthew P., Jennifer C. Page, Emily S. Mowry, Krista M. Damann, Kari K. Taylor, and M. Dolores Cimini. 2006. "Differences Between Actual and Perceived Student Norms: An Experiment of Alcohol Use, Drug Use, and Sexual Behavior." *Journal of American College Health* 54, no. 5: 295-300. <https://doi.org/10.3200/JACH.54.5.295-300>.
- Maymin, Philip Z., and Ellen J. Langer. 2021. "Cognitive Biases and Mindfulness." *Humanities and Social Sciences Communications* 8, no. 40 1-11. <https://doi.org/10.1057/s41599-021-00712-1>.
- McAdams, Richard H. 1997. "The Origin, Development, and Regulation of Norms." *Michigan Law Review* 96, no. 2: 338-433.
- McBride, Michael, and Garret Ridinger. 2021. "Beliefs Also Make Social-Norm Preferences Social." *Journal of Economic Behavior and Organization* 191, (November): 765-784.
<https://doi.org/10.1016/j.jebo.2021.09.030>.

- McGregor, J. 2017. "More CEOs are Getting Forced Out for Ethics Violations," *Washington Post*, May 15, 2017. https://www.washingtonpost.com/news/on-leadership/wp/2017/05/15/more-ceos-are-getting-forced-out-for-ethics-violations/?utm_term=.c8444353851e.
- Mintzberg, Henry. 2007. "The MBA Menace." *Fast Company*, December 19, 2017.
- Moore, Don A., Amelia S. Dev, and Ekaterina Y. Goncharova. 2018. "Overconfidence Across Cultures." *Collabra: Psychology* 4, no. 1: article 36: 1-19. <http://doi.org/10.1525/collabra.153>.
- Moore, Don A., and P. J. Healy. 2008. "The Trouble with Overconfidence." *Psychological Review* 115, no. 2: 502–517. <https://doi.org/10.1037/0033-295X.115.2.502>.
- Mullen, Elizabeth, and Benoît Monin. 2016. "Consistency Versus Licensing Effects of Past Moral Behavior." *Annual Review of Psychology* 67: 363-385. <https://doi.org/10.1146/annurev-psych-010213-115120>.
- Neale, Margaret A., and Max H. Bazerman. 1985. "The Effects of Framing and Negotiator Overconfidence on Bargaining Behaviors and Outcomes." *Academy of Management Journal* 28, no. 1: 34-49.
- Nickerson, Raymond S. 1998. "Confirmation Bias: A Ubiquitous Phenomenon in Many Guises." *Review of General Psychology* 2, no. 2: 175-220. <https://doi.org/10.1037/1089-2680.2.2.175>.
- Palazzo, Guido, Franciska Krings, and Ulrich Hoffrage. 2012. "Ethical Blindness." *Journal of Business Ethics* 109: 323-338.
- Pallier, Gerry, Rebecca Wilkinson, Vanessa Danthiir, Sabina Kleitman, Goran Knezevic, Lazar Stanklov, and Richard Roberts. 2002. "The Role of Individual Differences in the Accuracy of Confidence Judgments." *Journal of General Psychology* 129, no. 3: 257-299. <https://doi.org/10.1080/00221300209602099>.
- Parboteeah, K. Praveen, Hsien C. Chen, Ying-Tzu Lin, I-Heng Chen, Amber Y-P Lee, and Anyi Chung. 2010. "Establishing Organizational Ethical Climates: How Do Managerial Practices Work?" *Journal of Business Ethics* 97: 599-611. <https://doi.org/10.1007/s10551-010-0527-9>.
- Peacock, M. 2010. "Institutional Normativity and the Evolution of Morals: A Behavioral Approach to Ethics." *Journal of Business Ethics* 95: 283-296. <https://doi.org/10.1007/s10551-009-0359-7>.
- Pillutla, Madan M, and Xiao-Ping Chen. 1999. "Social Norms and Cooperation in Social Dilemmas: The Effects of Context and Feedback." *Organizational Behavior and Human Decision Processes* 78, no. 2 (May): 81-103. <https://doi.org/10.1006/obhd.1999.2825>.
- Pinker, Stevven. 2007. *The Stuff of Thought: Language as the Window into Human Nature*. Viking.
- Pinker, Steven. 2011. *The Better Angels of our Nature: Why Violence has Declined*. Viking.

- Pinker, Steven. 2018. *Enlightenment Now: The Case for Reason, Science, Humanism, and Progress*. Viking.
- Prentice, Robert. 2004. "Teaching Ethics, Heuristics, and Biases." *Journal of Business Ethics Education* 1, no. 1: 55-72. <https://doi.org/10.5840/jbee2004117>.
- Rathje, Steve. 2018. "Metaphors Can Change Our Opinions in Ways We Don't Even Realize." *Quartz*, March 31, 2018. <https://qz.com/1241030/metaphors-can-change-our-opinions-in-ways-we-dont-even-realize>.
- Reall, Micheal J., Jeffrey J. Bailey, and Sharon K. Stoll. 1998. "Moral Reasoning "On Hold" During a Competitive Game." *Journal of Business Ethics* 17: 1205-1210. <https://doi.org/10.1023/A:1005832115497>.
- Reno, Raymond R., Robert B. Cialdini, and Carl A. Kallgren. 1993. "The Transsituational Influence of Social Norms." *Journal of Personality and Social Psychology* 64, no. 1: 104-112. <https://doi.org/10.1037/0022-3514.64.1.104>.
- Rest, James R. 1986. *Moral Development: Advances in Research and Theory*. New York: Praeger.
- Rest, James R. 1994. "Background: Theory and Research." In, *Moral Development in the Professions: Psychology and Applied Ethics*, edited by James R. Rest and Darcia Naravez, 1-26. Mahwah, NJ: Erlbaum.
- Reynolds, Scott. J. 2006. "A Neurocognitive Model of the Ethical Decision-Making Process: Implications for Study and Practice." *Journal of Applied Psychology* 91, no. 4: 737-748. <https://doi.org/10.1037/0021-9010.91.4.737>.
- Sabini, John, Michael Siepmann, and Julia Stein. 2001. "The Really Fundamental Attribution Error in Social Psychological Research." *Psychological Inquiry* 12, no. 1 (November): 1-15. https://doi.org/10.1207/S15327965PLI1201_01.
- Sapolsky, Robert M. 2017. *Behave: The Biology of Humans at Our Best and Worst*. Penguin Books.
- Schank, Roger C., and Robert P. Abelson. 1977. *Scripts, Plans, Goals, and Understanding*. Hillsdale NJ: Erlbaum.
- Schumann, Karina, and Carol S. Dweck. 2014. "Who Accepts Responsibility for Their Transgressions?" *Personality and Social Psychology Bulletin* 40, no. 12: 1598-1610. <https://doi.org/10.1177/0146167214552789>.
- Schwartz, Mark S. 2016. "Ethical Decision-Making Theory: An Integrated Approach." *Journal of Business Ethics* 139, no. 4: 755-776. <https://doi.org/10.1007/s10551-015-2886-8>.
- Sezer, Ovul, Francesca Gino, and Max H. Bazerman. 2015. "Ethical Blind Spots: Explaining Unintentional Unethical Behavior." *Current Opinion in Psychology* 6, (December): 77-81. <https://doi.org/10.1016/j.copsy.2015.03.030>.
- Shermer, Michael. 2015. *The Moral Arc: How Science Makes Us Better People*. New York: St. Martin's Griffin.

- Soll, Jack B., and Joshua Klayman. 2004. "Overconfidence in Interval Estimates." *Journal of Experimental Psychology: Learning, Memory, and Cognition* 30, no. 2: 299-314. <https://doi.org/10.1037/0278-7393.30.2.299>.
- Spartz, James T., Leona Y. Su, Robert Griffin, Dominique Brossard, and Sharon Dunwoody. 2017. "YouTube, Social Norms and Perceived Salience of Climate Change in the American Mind." *Environmental Communication* 11, no. 1: 1-16. <https://doi.org/10.1080/17524032.2015.1047887>.
- Stajkovic, Alexander D. 2006. "Development of a Core Confidence-Higher Order Construct." *Journal of Applied Psychology* 91, no. 6: 1208-1224. <https://doi.org/10.1037/0021-9010.91.6.1208>.
- Stankov, Lazar, and John D. Crawford. 1997. "Self-Confidence and Performance on Tests of Cognitive Abilities." *Intelligence* 25, no. 2: 93-109. [https://doi.org/10.1016/S0160-2896\(97\)90047-7](https://doi.org/10.1016/S0160-2896(97)90047-7).
- Stankov, Lazar, and Jihyun Lee. 2008. "Confidence and Cognitive Test Performance." *Journal of Educational Psychology* 100, no. 4: 961-976. <https://doi.org/10.1037/a0012546>.
- Tenbrunsel, Ann E., and David M. Messick. 2004. "Ethical Fading: The Role of Self-Deception in Unethical Behavior." *Social Justice Research* 17, no. 2: 223-236. <https://doi.org/10.1023/B:SORE.0000027411.35832.53>.
- Thibodeau Paul H., and Lera Boroditsky. 2011. "Metaphors We Think With: The Role of Metaphor in Reasoning." *PLoS ONE* 6, no. 2: e16782. <https://doi.org/10.1371/journal.pone.0016782>.
- Tops, Mattie, Hans IJzerman, and Markus Quirin. 2020. "Personality Dynamics in the Brain: Individual Differences in Updating of Representations and Their Phylogenetic Roots." In *The Handbook of Personality Dynamics and Processes*, edited by John F. Rauthmann, 125-154. Academic Press.
- Trevino, Linda K., Gary R. Weaver, and Scott J. Reynolds. "Behavioral Ethics in Organizations: A Review." *Journal of Management* 32, no. 6 (December): 951-987. <https://doi.org/10.1177/0149206306294258>.
- Turner, Benjamin O., Micole Marinsek, Emily Ryhal, and Michael B. Miller. 2015. "Hemispheric Lateralization in Reasoning." *Annals of the New York Academy of Sciences* 1359, no. 1 (November): 47-64. <https://doi.org/10.1111/nyas.12940>.
- van Schaik, Paul, Darren Flynn, Anna van Wersch, Andrew Douglass, and Paul Cann. 2005. "Influence of Illness Script Components and Medical Practice on Medical Decision Making." *Journal of Experimental Psychology: Applied* 11, no. 3: 187-199. <https://doi.org/10.1037/1076-898X.11.3.187>.
- Wang, Yan, Guosen Wang, Qiuju Chen, and Lin Li. 2017. "Depletion, Moral Identity, and Unethical Behavior: Why People Behave Unethically After Self-Control Exertion." *Consciousness and Cognition* 56, (November): 188-198. <https://doi.org/10.1016/j.concog.2017.09.007>.