ANTECEDENTS TO MANAGERIAL MORAL STRESS:
A MIXED METHOD STUDY

by

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Dedication

To Diane,

My partner in all things.

The only one who truly sees me.

My inspiration. My support. My love.
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While my journey towards completion of this work was equal parts agonizing and enlightening, there is little question in my heart and mind that the collective forces of the universe contrived to lead me to this moment. I feel a great sense of accomplishment in shepherding these ideas into written form. They are imperfect, under-developed, and incomplete in execution, but pure and meaningful in purpose. Can an imperfect study, with pure purpose, qualify as a contribution in the space of empirical inquiry? I declare, yes! Every human expression of truth is imperfect, it’s the pure purpose of the work that atones for the imperfection and leads us ever closer to new knowledge.

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It’s striking how the host of small and sincere efforts by many combined to create such a profound and instrumental force for good in my life. May I remember and cherish this lesson as I move on, in search of that which is pure and meaningful in purpose.
Antecedents to Managerial Moral Stress: A Mixed Method Study

Abstract

by

JUSTIN B. AMES

Research highlights “moral stress” exercising powerful influence on individual’s well-being and his or her turnover intentions beyond the effects of general stress. Recently there have been calls for theoretical and empirical research into “the largely unexplored” moral aspects of stress also in organizations. As a result, scholars have proposed the construct of moral stress and explored its discriminant validity amongst job stressors, validated a moral stress scale, and tested its predictive validity on individual worker’s fatigue, job satisfaction, and turnover intentions. Despite these significant results these studies fail to explain the “what” or “how” behind moral stress, and proclaim “other types of positions and environments need to be tested” in understanding the role of moral stress in organizational settings. In particular, individual level antecedents of moral stress have not been theorized and analyzed among executives. In response to this void this mixed method sequence of studies investigates the role and impact of moral stress in individual executive ethical decision-making processes, and its antecedents.

Due to lack of explicit theory and earlier empirical research on the topic the first study qualitatively explores how moral stress manifests in manager’s experience and how it influences senior manager’s behaviors who are involved in high-pressure, group
decision-making processes where the manager experiences conflict between his or her personal values and guiding values of the organizational setting. I draw upon semi-structured interviews with 30 senior executives and find that among morally aware executives moral dissonance and moral stress act as motivating mechanisms to engage in an ethical decision-making process. This is, however, moderated by overall decision-making process quality, the relational climate of the setting, and manager’s job embeddedness.

The second study investigates the specific impact of role identity saliency (total and variance) as an individual level antecedent to moral stress and validates turnover intent as a valid criterion variable of moral stress, as well as examines the conditional effect of moral attentiveness as a moderator on moral stress. I collect data from 264 high-level strategic decision-makers using a survey and conduct a SEM analysis. My analysis supports over all the proposed moderated model, such that individuals exhibiting a higher level of moral attentiveness demonstrated a stronger positive relationship between role identity saliency variance/moral stress. I also detect a significant positive relationship between moral stress/turnover intent. Surprisingly, total role identity saliency has a significant negative relationship with moral stress. The results remain significant while controlling for the effect of general stress.

The third study utilizes longitudinal survey data collected from 130 managers. It examines the mediating effect of moral dissonance between moral attentiveness and moral stress. SEM modeling results indicate that moral dissonance fully mediates the relationship between the two. This suggests that moral dissonance reduction can be a viable pathway in avoiding moral stress among managers.
Overall, this mixed method dissertation posits that moral stress remains a legitimate and significant threat to executive well-being and retention beyond general stress. This applies especially to those managers who are highly attentive to moral stimuli. The proposed novel operationalization of the moral dissonance mediator situates also the managerial moral stress as a significant influencer towards corporate ethical decision-making.

**Keywords:** managerial moral stress; moral dissonance; moral awareness; moral attentiveness; ethical decision making; role identity salience; stakeholder salience; moral disengagement; turnover intent; general stress
CHAPTER 1: INTRODUCTION

Being able to cope with stress has long been considered a trademark and expectation of seasoned, effective executives. We commonly accept the caricature of a boss who “has a lot on his mind,” and who moves with grace from one critical decision to the next, while confidently considering the ramifications of all weighty issues that enter into the decision-making process. Those executives who stay long in leadership positions are celebrated, while those who “flame out,” or move on like a butterfly from one organization to another, are deemed “not cut out for the job,” as they seemingly succumb to the demands of the position. Is the difference between these two types of executives simply a matter of individual fortitude in coping with the nervousness, tension, and strain (Cooke & Rousseau, 1984) that result from the mental, emotional, or physical demands of their position? Why does the high-pressure of executive life affect certain executives more than others thereby posing a specific occupational threat, that can impair their physical health, psychological well-being, and ultimately degrade their work performance (Kahn & Byosiere, 1992; Sauter & Murphy, 1995)? With “over 60% of individuals in what are considered executive positions reporting feelings of high stress and anxiety on a regular basis,” and “more than 75% of executives in non-profit organizations claiming that they couldn’t see themselves in the same job in five years” (Fleming, 2014), the current studies on executive stress suggest that retention of executives due to presence of significant levels of stress is an issue. Fleming (2014), indeed, concludes “it’s not about ‘sucking it up’ and ‘dealing’ with issues that many of these executives face, but understanding that executive burnout and derailment is a real problem in corporate America, and in businesses around the world.”
An ever-growing contributor to executive stress can be tied to increasing calls from society that businesses incorporate socially responsible initiatives into their corporate strategy. We expect managers to do more than provide competitive returns on investment, but also to do so in ways that positively contribute to a sustainable relationship between venture and society. Customers and investors alike seek a moral narrative to accompany product consumption and investment. Large, and traditionally aggressive investment firms are launching “sustainable” and “ethical” investment funds in response to this demand. This burgeoning of moral expectations coincides with record levels of mistrust between general society and business (Edelman, 2017). The paradigm has shifted from an assumption that businesses act ethically, to a burden of proof that they do so, fueled by demands for unprecedented transparency and stakeholder involvement. Moral implications have become a key factor in strategic decision-making, bringing an additional layer of complexity and pressure to the boardroom.

Recent research highlights that “moral stress” is a distinct form of stress, with potentially powerful influence on individual’s well-being and turnover intentions. This stress operates beyond the effects of general stress (DeTienne, Agle, Phillips, & Ingerson, 2012). Reynolds, Owens, & Rubenstein (2012) invite accordingly theoretical and empirical research into “the largely unexplored” moral aspects of stress in organizations and lay down a theoretical framework of “managerial moral stress.” This model, however, remains untested. DeTienne et al. (2012) recently responded to the call by formulating a construct of moral stress and demonstrating its discriminant validity among other job stressors, validating a moral stress scale, and testing its predictive validity on individual worker’s fatigue, job satisfaction, and turnover intentions. Despite these
significant results, their study does not explain the “what” or “how” behind moral stress in organizational settings or what “other types of positions and environments need to be tested” to demonstrate the presence and impact of moral stress.

Overall, research into moral stress in organizational settings exhibits a limited understanding of antecedents and conditional influencers. In line with this, it has failed to link these antecedents to observed significant negative consequences of moral stress. Consequently, while researchers in disparate streams of research have identified moral stress as a significant phenomenon affecting lower level employees—with measurable impact on job satisfaction, well-being, and turnover intent (DeTienne et al., 2012; Kahn & Byosiere, 1992; O’Donnell et al., 2008; Sauter & Murphy, 1995)—little is understood about factors that explain or predict moral stress. Furthermore, although executives are often exposed to frequent high-pressure decisions within top management groups with far-reaching ethical implications, “research on the effects of stress on ethical decision making in organizations remains sparse” (Selart & Johansen, 2011: 130). Studies of management level nurses indicate “distress” resulting from moral dilemmas have a significant impact on job satisfaction, communication, and burnout (Tomey, 2009). Military ethicists also speak of “moral injury” which can impact soldiers at any rank when a superior forces them to act on decisions contrary to their beliefs (Shay, 2014).

This work has been helpful in shaping hypotheses around the potential role of moral stress in a different high-pressure environment (management teams), however the acute nature of distress and injury versus the chronic nature of stress I examine in this study differentiates this inquiry from past studies, performed in different contexts. I conclude that based on limited empirical research on the presence and effects of moral stress
conducted within executive ranks, and the focus of previous researchers on subtle, but
meaningfully different kinds of phenomenon (moral distress and moral injury), there
remains a significant opportunity to explore the distinct phenomenon of managerial moral
stress.

By broadening understanding of the antecedents and effects of moral stress and
linking well-validated antecedents to known consequences of moral stress, organizations
stand to benefit greatly from this research. It can help develop personnel policies that
improve high-level talent recruitment and retention and mitigate accompanying costs.
Individual managers stand to benefit by understanding what triggers the toxic form of
moral or other types of stress, and by engaging in behaviors, which mitigate exposure to
moral stress and encourage healthy coping techniques. Finally, while my focus is targeted
on moral stress, I posit general stress research can benefit from this research focused on
specific forms of stress. Identification and substantiation of sub-categories of stress,
which behave differently than general stress by having different antecedents and
consequences, re-iterates the need to uncover unique, theory-driven antecedents for
different stressors. Consequently, measures towards healthy management behaviors and
outcomes need to vary as to ensure that organizations provide an environment where
managers and those who work with them may flourish.

Main Research Question

What explains the role of managerial moral stress in senior manager ethical
decision-making processes and how does it impact the individual decision-maker?
Due to lack of theory and empirics towards moral stress in managerial settings, the purpose of this dissertation is to conduct a mixed method study that lays a foundation to establish a unified nomological network of moral stress experienced by managers. I will carry out this study in multiple steps as reported below. I will first provide the motivation behind my research agenda and accompanying primary research question. I will share the theoretical foundations I draw upon and posit a supporting claim why this phenomenon deserves a further investigation. I will next include a description of the overall research design. As my approach is exploratory in nature, I will follow with a sequential explanation concerning all three studies embedded within the thesis, accompanied by the theoretical framework that inspired the research question of each separate study. Throughout this journey of discovery, I seek to be adaptive and open to new directions when results of the previous study advise me to do so while remaining true to the goal of refining and advancing collective understanding of moral stress in the managerial context. I will conclude by integrating findings of the three studies and noting how they offer a robust response to the primary research question- including the potential for practical and theoretical contributions. In conclusion, I will discuss limitations of the research project, as well as suggestions for future research.

**Research Motivation**

My experience in industry covered 15 years of managerial experience within a wide variety of businesses while doing business in a wide variety of countries. During most of my career, the businesses I worked in were owned and directed by private equity firms, with the express intent of optimizing the value of the business and liquidating their position within 5–7 years after securing control. In most cases, before acquisition by the
private equity firm, these companies were classified as mature businesses, with an established workforce, policy, procedures, and culture.

I was a member of an operational team of senior managers tasked with implementing rapid operational improvements, designed to create rapid growth of value through an increase in revenue, increase in profitability, or ideally both. Such an environment brings with it high-pressure strategic decisions. In most cases, the senior management team was tasked with executing the wishes of the shareholder. Competition is tough, and the pace required to outperform the competition is relentless. Decisions that impact the direction and performance of the firm come fast, and often require frequent interactions and cooperation among the senior management team.

Given the magnitude of changes required to generate rapid valuation growth, the nature of these decisions often negatively impacted multiple stakeholders inside and outside the business. Considerations of large-scale layoffs, plant closures, benefit reallocation, or revising funding decisions for equipment and safety are just a few examples of the nature of decisions placed before the senior management team. I witnessed many times how executives toiled through the moral implications of proposed decisions. The iterative process of an individual executive gauging the demands of stakeholders as well as the prevailing voice of the decision-making team and comparing them against their own personal values was often a troublesome and burdensome process. When the values were significantly misaligned, the burden became a significant stress and manifestation of work strain on some individuals, often resulting in the executive leaving the company. Yet, other executives seemed to escape this fate. Despite the given misalignment of values, they seemed to find a measure of reconciliation with the prevailing direction of
the team. Why was this experience incredibly stressful for some, but not for others? How did this stress impact the executive ethical decision-making process that followed? Why do some executives choose to respond to stress by leaving the organization, while others stayed? While one study will not provide a comprehensive response to these questions, I can begin to unravel the specific role of moral stress may play in these situations and discover if it increases the likelihood of executive derailment during an ethical decision-making process.

Given there were varying circumstances surrounding these executive experiences of stress, with never-ending re-combinations of influencing variables from the organizational environment and situational context to social structures (team dynamics) and personal characteristics, an attempt to uncover a comprehensive model of influencers to such outcomes seemed daunting and unrealistic in the space of a dissertation. For this reason, I decided early on to focus on the traits that characterize individual manager behaviors and outcome, in the hope of uncovering significant themes that can explain how and why they respond to the moral stimuli in their environment, how they process the stimuli towards an ethical decision-making, and what effects these stimuli have on them. By narrowing the scope of this study, I hoped to unpack meaningful new insights into the ethical decision-making process and its impacts among senior managers with the hope that this could inform organizations better in how they can help their managerial talent to lead effectively while flourishing personally.

**Literature Review**

The justification for my investigative approach to address the research question is informed by a literature review which focused on what moral stress is (including related
constructs), what are its consequences (we know of), and what have been proposed as possible antecedents based on different theories of moral behavior.

**Moral Uncertainty**

Personal toil related to decisions of how best to fulfill fiduciary responsibilities is not a new issue. Homer described in the *Iliad* the struggles of Agamemnon, Achilles, Odysseus, and Hector in fulfilling a “shepherd’s fiduciary responsibility” to the Iliadic troops (Shay, 2014). Religious texts across multiple civilizations prescribe that we in society should “love one another” (John 13:34-35, King James Version, Bible), and “do good to others, giving like kindred” (Al Quran 16:91). These texts use various accounts and analogies in an attempt to guide modern-day individuals through the “work” of meeting their “sacred” standard. Moral obligations have accompanied society as long we have any record of social organization, as well as of moral legends and teachings of those who we perceive to have fulfilled those obligations in heroic fashion, and the harrowing tales of those who failed to do so. In many cases, we fail to agree as a whole who the heroes and villains were. I am not inclined to, or capable of settling such debates and will not do so in this study. What I mean to focus in this setting is the concept of “moral uncertainty,” which arises when one is unsure what moral principles or values apply when seeking to fulfill a given set of moral obligations (Jameton, 1984). This principle of uncertainty has accompanied society as a constant trail, leaving little hope that it will disappear ever. In 1984, Jameton posited that moral uncertainty forms a focal phenomenon within bio-ethics (specifically nursing decisions), opening up academic debates into organizational implications i.e., how such uncertainty is likely to affecting (ethical) decision-making processes and decision-makers. If we assume (which is likely
to not change) that moral uncertainty is here to stay (history would support this), then what Jameton proposes is that we need to heed greater attention towards how individuals identify, process and deal with moral uncertainty. In consequence, this will help us better understand ethical decision-making processes in organizations. In line with this Kälvemark, Höglund, Hansson, Westerholm, and Arnetz (2004) used moral uncertainty as an antecedent to moral distress- a related construct to moral stress. Moral uncertainty principle has consequently influenced the definitions of moral distress and moral stress in multiple ways. I will discuss these definitions and their relationships with uncertainty principle next.

**Moral Distress and Ethics-Related Stress**

Most ethical decision-making models derived from the cognitive approach build on the four component decision-making model by Rest (1986). The components are: 1) awareness of the ethical issues, 2) making an ethical judgment, 3) establishing an intention to act ethically, and 4) engaging in ethical behavior (Agle, Hart, Thompson, & Hendricks, 2014). When a moral agent—“a person who makes a moral decision” (Jones, 1991a)—makes an ethical judgment (component #2 of Rest’s model), and then forms an intention to act accordingly, but is for some reason prevented from doing so, the agent experiences *moral distress* defined as follows:

“Arises when one knows the right thing to do, but institutional constraints make it nearly impossible to pursue the right course of action.” (Jameton, 1984)

“The psychological disequilibrium and negative feeling state experienced when a person makes a moral decision but does not follow through by performing the moral behavior indicated by that decision.” (Wilkinson, 1987)
“A feeling state experienced when a person makes a moral judgment about a situation in which he or she is involved, but does not act on those judgments.” (Fry, Harvey, Hurley, & Foley, 2002)

“Pain affecting the mind, the body, or relationships that results from a patient care situation in which the nurse is aware of a moral problem, acknowledges moral responsibility, and makes a moral judgment about the action, yet as a result of real or perceived constraints, participates, either by act or omission, in a manner he or she perceives to be morally wrong.” (Nathaniel, 2006)

Both Jameton and Fry et al. identify two phases to moral distress (initial and reactive). Initial moral distress refers to the “feelings of frustration, anger, and anxiety” (Jameton, 1993) when people first “encounter a situation and experience difficulty in carrying out his or her moral responsibilities” (Fry et al., 2002). This is distinguished from reactive moral distress which is felt as a “negative physical and emotional effect” (Agel et al., 2014) when the moral agent “does not act upon their initial distress” (Jameton, 1993) and/or” the situation is not changed” (Fry et al., 2002). Not all researchers of moral distress make such a distinction. I propose that this distinction may be the first indicator of a cumulative effect associated with prolonged exposure to moral distress, or in other words, initial feelings associated with disharmony between values and the power to enact those values may have a different effect on the moral agent than continual, unreconciled disharmony. The distinction is important as all current measures used in moral stress research refer to reactive distress. It is curious that theorists felt compelled to distinguish between two forms of distress, but empirical researchers have failed to capture the effect of the first (initial) distress, motivating a further investigation.

Ulrich et al. (2007) described the moral distress experienced in a work-place setting as “ethics-related stress.” They define it as “an occupational stress that is emotional, physical, and psychosocial consequence of moral distress (i.e., knowing the
morally right course of action but constrained to carry out the action).” This definition also distinguishes stress as an outcome or consequence of unreconciled moral distress.

Moral distress has considerable overlap with definitions of moral stress discussed below. With the exception of Kälvemark et al. who named moral uncertainty as an antecedent to moral distress, the prevalent theme across the definitions listed above is that the moral agent indeed forms a moral judgment about what should be done in a given situation, thereby indicating an absence of uncertainty. Moral distress, therefore, is an acute reaction to the constraints that prevent the moral agent from acting on what they deem to be the right thing to do. The only uncertainty comes from whether or not said constraints can be lifted. Not all moral stress definitions require a surety on the part of the moral agent as to what should be done in any given situation.

**Moral Stress**

Definitions of moral stress bear similar markings of discontinuity between personal values and organizational constraints but differ from moral distress in that they accommodate for uncertainty on the part of the moral agent. Definitions of moral stress are listed below:

“"A result of role conflict and role ambiguity in connection with moral expectations." (Bird & Waters, 1989)

“"When an individual person’s moral sensitivity cannot be put into action because of perceived external constraints." (Lützén, Cronqvist, Magnusson, & Andersson, 2003)

“"A psychological state (both cognitive and emotional) marked by anxiety and unrest due to an individual’s uncertainty about his or her ability to fulfill relevant moral obligations." (Reynolds et al., 2012)

None of the above definitions assume moral certainty principle embedded within the definitions of moral distress. For this reason, moral stress appears as a more accurate
description of the likely experience of a senior manager who strives to honor his/her own personal values and fulfill the fiduciary responsibility they have to other stakeholders within the organization. In these cases, managers experience conflicting obligations and given they both are legitimate in their multi-dimensional role as organizational manager, they are likely to experience uncertainty in how to fulfill both of those obligations—especially when resources are constrained. Should this be the case, what are the known consequences of moral stress?

Consequences

While consequences of moral stress in a management context have received much less attention when compared to the consequences experienced by front-line workers (especially in the nursing profession), I posit that the high stakes environment of nursing may, in fact, act as a reasonable proxy for possible effects of moral stress in a management context. Nurses work in an environment with multiple “salient stakeholders” (Mitchell, Agle, & Wood, 1997). Between the potential magnitude of impact on the customer (patients in life-altering situations), the interests of doctors, administrators, shareholders, and patient families, nurses are uniquely situated at the crossroads of a high number of potential stakeholder demands with considerable implications. I argue this position may rival or exceed the individual pressure experienced by even the highest executives in some of the largest organizations. Such pressure brings relevance to the consequences of moral stress that have been well-studied within the nursing field.

Multiple bio-ethics studies have converged to identify fatigue in the forms of headaches, depression, exhaustion (physical and emotional), and anxiety as physiological
consequences of moral stress (Nordam, Torjuul, & Sørlie, 2005; Pendry, 2007; Ulrich et al., 2007). In addition to the bio-ethics domain, the sales and marketing fields have investigated the effect of moral stress on front-line sales associates. Sales positions also carry with them an elevated pressure associated with the potential conflict between the management and shareholder expectations to complete sales, and the rights of the consumer to fair and unbiased information. The sales associate also brings a set of values to the equation regarding what the balance between employer demands and consumer rights should be, inserting a potential belief in the near-universal virtues of fairness and justice into the situation, as yet another quasi-stakeholder. Again, multiple stakeholder demands converge to create a high-pressure situation for the individual worker. Within these studies, additional consequences to moral stress emerge effecting talent retention. Job satisfaction decreases, intent to leave organizations increase, and a sense of cynicism and pessimism about work increases (Ambrose, Arnaud, & Schminke, 2008; Babin & Boles, 1996; Babin, Boles, & Robin, 2000; O’Donnell et al., 2008; Schwepker Jr, 1999; Ulrich et al., 2007).

Reynolds et al. (2012) proposed moral stress in the managerial context as having a negative relationship with “job and identity performance, moral awareness, moral reasoning, and moral behavior.” In essence, the effects of moral stress may have “cognitive and behavioral consequences” on manager’s ability to think and act ethically. Stress resulting from moral conflict is not easily removed as it involves and draws upon deeply rooted value frameworks. Within traditional stress research, a stressor that requires significant personal resources to remove is referred to as a “hindrance” stressor, which empirical studies have associated with negative consequences in performance.
(Cavanaugh, Boswell, Roehling, & Boudreau, 2000). Stress can have a cognitive effect by narrowing the perspective of the decision-maker and increasing a reliance on routine and pattern based mental models (Reynolds et al., 2012; Weick, 1993; Werhane, 1999). Nascent research into cognitive models by Kahnemann links “fast” and “slow” thinking to varying consumption of mental energy. If a stressor is demanding a great amount of mental energy and work to reconcile, then fast, patterned based thinking starts to dominate. These are not conditions that are friendly to the deliberate, complex thinking required to weigh stakeholder demands effectively along multiple moral dimensions (Kahneman, 2011). In relation to Rest’s ethical decision-making model, a narrowing of perspective, and reliance on “fast,” patterned based thinking is likely to have negative impacts on decision-makers’ moral awareness, moral judgment, and ultimately moral behavior. Limited empirical work has been conducted to establish such cognitive consequences, though moral stress has been shown to be negatively associated with moral behavior (O’Donnell et al., 2008).

While significant academic work has suggested a growing interest in consequences to moral stress, the scope, and contexts of such studies remains limited. In addition, the cognitive consequences stand to have the greatest potential impact on my situation of interest (senior managers in ethical decision-making processes), but in those settings, the studies have been largely theoretical. This suggests that a broad area of individual managerial consequences (and their organizational impacts) of moral stress has not been explored.
Antecedents

While under-developed, the empirical work on consequences of moral stress provides compelling evidence that moral stress is detrimental to individual well-being and likely to the effectiveness of the organizations. For this reason, there is a great need to explore antecedents that can inform researchers and practitioners alike of how to mitigate this potent and separate stressor.

I started this literature review by asserting that moral uncertainty is here to stay given the never-ending debate regarding prescriptive moral frameworks. For this reason, influencing moral stress must move beyond attempts to simply align individual values with those of organizational setting. It is unrealistic to expect most large organizations, which pull talent from increasingly diverse populations and global marketplace, to constrain their hiring to individuals who have high overlap in value frameworks. In other words, diversity in values is to be expected in an organization’s employee base and management team. Deciding whose values should take precedent will lead to tremendous uncertainty in decision-making processes and the organization as a whole ultimately generating high levels of moral stress.

In order to influence managerial moral stress, exploration of antecedents is required so that researchers and practitioners can learn how to help managers respond to the needs of multiple stakeholders in an environment of moral uncertainty and not lose themselves in the process. The following summarizes the little theoretical work that has been done into antecedents of managerial moral stress.

The majority of empirical work into antecedents of moral stress focus on environmental factors (ethical climate and moral climate) (Lützén, Blom, Ewalds-Kvist,
and organizational resources (ethics resources, skills training, and moral support) (Lützén et al., 2010; O’Donnell et al., 2008; Thorne, 2010). All such studies focus on topics triggered by an ethical issue. This work is particularly helpful in identifying that the lack of a perceived strong ethical climate and perceived resources is likely to correlate with moral stress and its negative consequences, but they do little to identify the mechanisms an individual may need to garner to mitigate the personal experience of moral stress.

An individual focused approach was proposed in Reynolds et al.’s (2012) model of managerial moral stress. In this model role identity salience and stakeholder salience (along with their corresponding interactions) are identified as the individual level predictors to managerial moral stress. As the salient roles in a manager’s life compete for limited personal resources (i.e., time, loyalty) then the behavioral schemas associated with these roles are likely to conflict, resulting in moral stress. The same mechanism is theorized for competing stakeholder demands under the purview of the manager. Alas, though promising, this model has not been empirically tested.

On the whole, empirical research into moral stress (and moral distress) has focused primarily on lower level workers, rather than organizational leaders. Given the burden of modern stakeholder management, which carries the ‘expectation’ that senior managers carefully measure ethical implications of their strategic decisions, I propose that the conditions exist for executives to experience high levels of moral stress. However, we have no existing frameworks or explanation that can inform us how such “managerial moral stress” will impact ethical decision-making, nor how it may impact retention of high-level organizational talent. Furthermore, across all domains, little
research has been conducted into the possible antecedents of moral stress, which leaves individuals and organizations alike with little insight how to prevent and/or manage moral stress within their employee base.

**Research Design and Strategy**

In response to a lack of theory and empirics on moral stress in strategic, high pressure, ethical decision-making processes within senior management teams, I followed a mixed method study design to better understand the impact of moral stress on the individual ethical decision-making process. To this end, I adopted a sequential, exploratory design that assumes a theory development goal (QUAL->Quan->Quan) (Creswell, Plano Clark, Gutmann, & Hanson, 2003). The three phases (Studies 1 through 3) are executed sequentially where observations from the qualitative phase (Study 1) inform the design of the initial quantitative phase (Study 2). The complimentary final quantitative phase (Study 3) is an extension and refinement inquiry to further novel insights discovered in Study 2 (see Figure 1) (Greene, Caracelli, & Graham, 1989), and the final leg allowing the results of all three to triangulate on a holistic and integrated inquiry (Jick, 1979).
Figure 1. Methodological Approach

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Figure 2. Research Strategy

MANAGERIAL MORAL STRESS IN SENIOR MANAGEMENT ETHICAL DECISION MAKING PROCESSES & IMPACT ON THE DECISION MAKER

STUDY 1 ➞ STUDY 2 ➞ STUDY 3

RESEARCH QUESTIONS

QUALITATIVE APPROACH
How does moral stress influence senior managers involved in a high-pressure, group decision-making process?
Do certain executives exhibit unique behavior in this situation?

QUANTITATIVE APPROACH
What are the antecedents of managerial moral stress?
What impact does moral stress have on turnover intent?

QUANTITATIVE APPROACH
How does moral attentiveness impact managerial moral stress?
What impact does moral dissonance have on this relationship?
In Study 1, qualitative, semi-structured inquiry involving 30 senior managers (with strategic decision-making responsibility) was used as the research strand to formulate an emergent theory of executive ethical behaviors under high-pressure group decision-making scenarios. This study was accepted for presentation at the 2017 Society of Business Ethics Annual Conference in Atlanta, GA.

I chose this method as the phenomenon of moral stress has yet to be researched in managerial context, and by using open-ended qualitative inquiry I hoped to gain rich and open-ended insights into possible antecedents that have not been (prior to now) theorized about. My research questions for Study 1 were:

**Study 1 Research Questions (Figure 2)**

*How does moral stress influence senior managers involved in high-pressure, group decision-making processes? Do executives exhibit varying behavior in this situation?*

Per the interview data, I constructed a process model to explain the impact of moral stress on the ethical decision-making process and identified several antecedents—including moderators and mediators—detailed in the study description included in the paper below. Based on the results, I re-examined existing literature for nascent research that might explain the theoretical relationships uncovered in the qualitative study. I decided to carry over to Study 2 those relationships that were present in my process model and overlapped with nascent theory on managerial moral stress as outlined by Reynolds et al. (2012) to perform a first-of-its-kind empirical test of individual-level antecedents to managerial moral stress.

In Study 2, I draw heavily from a Social Identity Perspective, including identity and stakeholder theory, and form hypotheses of the relationships between antecedents...
and moderators of managerial moral stress. These are informed by and derived from my qualitative study and a review of the literature. Study 2 was accepted for presentation at the 2017 Academy of Management Annual Conference in Atlanta, GA. A revised manuscript is currently under review at the Journal of Business Ethics.

The sampling was purposive to approximate the situational variables of Study 1, with the goal of adding statistical significance to formulated key relationships highlighted in the qualitative inquiry. To this end, I used survey-based cross-sectional data collected from senior managers (with strategic decision-making responsibility) and performed a SEM-based quantitative analysis of antecedents and moderators of moral stress. I also link these constructs through moral stress to an important outcome variable, turnover intent. My research question is:

**Study 2 Research Questions (Figure 2)**

*What are the antecedents of managerial moral stress? What impact does moral stress have on turnover intent?*

The results from Study 2 uncover several statistically significant antecedents to moral stress including role identity saliency and variance between salient role identities which are shown to be moderated by moral attentiveness.

Moral attentiveness has such a profound moderating effect on the relationships in Study 2 that I decided to investigate this relationship further in Study 3 with the intent of complimenting the results from Study 2 and contributing new insights to empirical moral stress literature stream. Therefore, Study 3 was designed to validate the mediating mechanism of moral dissonance on the relationship between moral attentiveness and managerial moral stress. As I will discuss in detail later this tested relationship advances new theory in explaining how moral attentiveness impacts moral stress. To validate the
model, I collected longitudinal data from organizational leaders within a single sales organization and performed a quantitative SEM based analysis of a sample of 130 managers. In this study, I chose to survey organizational managers regarding moral stress in general rather than embedded within a specific high-pressure situation. I did this in response to adopting moral attentiveness as a predictor. Moral attentiveness is defined here as a general state of chronic engagement with moral stimuli (Reynolds, 2008). Given that this antecedent represented a general mental state, I chose to measure moral stress also as a general state. The choice also provided the opportunity to increase the reliability of the construct measures by testing them in various contexts and situations. The general question of this study was:

Study 3 Research Questions (Figure 2)

*How does moral attentiveness impact managerial moral stress? What impact does moral dissonance have on this relationship?*

Study 3 will be submitted for review to the 2018 *Academy of Management Annual Conference* in Chicago, IL.

Results from Study 3 provided additional evidence of the validity and reliability of the managerial moral stress measure as well as evidence of a fully mediated relationship between moral attentiveness and managerial moral stress through the mediator of moral dissonance.

Integration

When considered in combination Study 1, Study 2, and Study 3 as a whole represent an embryo of a theory of individual-level antecedents to managerial moral stress, as well as a new typology of moral dissonance and moral stress. Studies 1 and 2
also contribute to more robust testing of the existing studies and theory of individual-level consequences within a hitherto unstudied executive population.

Although each study was conducted separately, the findings from each research strand can be integrated (Greene et al., 1989) into a unifying nomological network of managerial moral stress from which inferences can be drawn for future research towards a comprehensive theory and testing of managerial moral stress (see Figure 1).

Within the discussion section I will use the illustration of my methodological approach (above) as a guide in explaining how the triangulation (Jick, 1979) of results from all three studies supports transferability of the managerial moral stress phenomenon across situational and general settings, as well as a novel application in a senior management context. I will also address the conformability of moral stress as a distinct phenomenon from general stress (Tashakkori & Teddlie, 1998). Lastly, I will discuss the robustness of implications for both theory and practice when considering the integration of findings from all three studies together.
CHAPTER 2: QUALITATIVE-STUDY #1: EXECUTIVE “SELF” DESTRUCTION: UNDERSTANDING HOW MORAL STRESS IMPACTS ETHICAL DECISION-MAKING PROCESSES IN SENIOR MANAGEMENT TEAMS

Building off of professional business experience, and the moral stress literature presented earlier, I developed the following understanding of the initiating conditions under which one may experience moral stress. The ambiguity and uncertainty in fulfilling personal moral obligations usually take place within the context of a decision-making process with significant ethical implications. In Study 1 I set out with a simple purpose: to collect the individual experiences of senior managers who participated in a high-pressure decision-making process as part of a senior management team, and within that context felt pressure to compromise their own “self.” As discussed in the literature review below, the “self” is comprised of different roles identities, and I wanted to isolate what happens when role identities compete in a way that the agent is uncertain if they can meet the demands of each of them and observe the impact on system dynamics as it works through the individual decision-maker. Figure 3 represents the baseline theoretical framework I started within Study 1, upon which I will build in Studies 2 and 3. It represents my attempt to embed the investigation within the eco-system of executive ethical decision-making. The motivation for Study 1 was covered at the outset of this dissertation. What follows is the theoretical framing and foundation informing my qualitative inquiry.
Figure 3. Study 1 Theoretical Framework

Organizational Executive Decision-Making Process and the Ethical Element

A review of organizational research throughout the last century revealed numerous studies that usually begin with a very similar call to action. They typically always reference the important organizational scandals of their time and announce that: now, more than ever, the need to understand how executive ethical decisions are made in organizations must be better understood. In reality, business ethics has ALWAYS been embedded in organizations and economics; however, researchers have struggled to complete a distinct theory of business ethics in an accessible way for executives and corporations (Solomon, 1992). Solomon introduced the “The Aristotelean Approach” to business ethics which created a bridge between ancient philosophy and modern organizational researchers by calling for a focus that “centers on the individual within the corporation.” This theory of business ethics is a “theory of individuals in (and out) of business roles as well as the role of business and businesses in society,” specifically as it relates to decision-making problems (Solomon, 1992).
Seminal works by decision-making researchers have outlined the implications of understanding executive decision-making processes in organizations. Understanding the decision-making process has always been central to understanding “individual behavior” and the “behavior of complex organizations” (March & Simon, 1958; Vroom & Jago, 1974; Vroom & Yetton, 1973). As ethical decision making can be broadly defined as “a process by which an individual…determines whether a certain issue is right or wrong” (Carlson, Kacmar, & Wadsworth, 2002), “even though he or she may not recognize a moral issue is at stake” (Jones, 1991b), it may be that a great proportion of the decision making processes that take place in organizations may fall into the category of “ethical decision making.” This positions ethical decision making, as a centrally relevant topic with potential for profound implications for understanding organizational and executive behavior.

**Theoretical Perspectives of Ethical Decision Making**

I’ve positioned ethical decision making as relevant and important for understanding executive decision making and organizational behavior in general. The following ethical decision-making models represent varying theoretical perspectives that may help in understanding how an individual behaves within an organization faced with a significant moral dilemma.

**Cognitive (Rationalist) Models**

Researchers diverge in regards to whether ethical decision making is primarily a rational, deliberative process, with reasoned moral judgments predicting moral action or whether it is driven more by intuition (Agle et al., 2014). The following models represent
the rational approach, which represent a “cognitive-developmental tradition” (Kohlberg, 1958; Rest, 1986; Weaver, Reynolds, & Brown, 2013).

Kohlberg’s (1969) *Cognitive Moral Development Theory* contains six stages of moral judgment, included in three levels, to explain moral reasoning preceding moral action. In the lowest level (pre-conventional), Stage 1, a self-centered individual reason for what is right based on deference to authority and fear of punishment, and Stage 2, rewards or exchange. In the conventional level, moral judgment relies on the expectation of other important “others” (Stage 3), and deference to rules and laws (Stage 4). At the principled level (highest) moral judgment is more autonomous and ruled by universally held principles of justice and rights (Kohlberg, 1969; Treviño, Weaver, & Reynolds, 2006). While widely used in the later development of cognitive process models (Rest, 1986; Treviño, 1986), it’s been criticized as overly reliant on justice-based philosophical theories (Rawls, 1971), and rigid in its stage progression, failing to capture the dynamic nature of how people may move in and out of various stages depending on external variables. Research indicates the model is more effective with “macro” societal issues than the “micro” issues one is more likely to face regularly in organizations (Rest, Narvaez, Thoma, & Bebeau, 1999; Treviño et al., 2006).

Rest’s Four Component Analysis (Rest, 1986) has long been used as a backbone for most rationalist models. His ethical decision-making model has four stages (moral awareness, moral judgment, moral motivation, and moral behavior). Moral awareness is a person’s ability to recognize an issue has ethical content and is sometimes referred to as ethical sensitivity. Once an issue has been identified as ethical in nature, Rest’s model draws from Kohlberg’s Cognitive Moral Development Theory to explain one’s ability to
judge which moral action is appropriate. Moral motivation involves prioritizing moral values over other influencers leading to courage and conviction to act morally (Nucci, Krettenauer, & Narváez, 2008). A significant challenge to Rest and the underlying theory from Kohlberg is that empirical predictive evidence between the judgment and action stages has been weak and inconsistent, leading to a phenomenon known as the “judgment-action gap” (Walker, 2004).

Treviño’s (1986) Person-Situation Interactionist Model also relies on the stage of cognitive moral development to predict ethical behavior; however, for the first time introduces individual level moderators (ego strength, field dependence, and locus of control) along with situational moderators (job context, organizational culture, and characteristics of the work). In addition, Treviño introduced the organization as a specific context for ethical decision-making. While the first to introduce such moderators to ethical decision-making theory, Treviño’s work carries over the weaknesses identified in Kohlberg’s model. Treviño was one of the first pioneers to experience a lingering complication with empirically testing these models in an organization, which is the difficulty in managers allowing their “ethics” to be directly observed or measured.

Jones’ Issue-Contingent 1991 Model also recognized that clearly other factors were at play in affecting ethical decision making, specifically the “characteristics of the ethical issue itself.” Jones argues that moral issues have unique characteristics that comprise “moral intensity,” and they impact each stage of Rest’s model. As an example, he argued that one may have the ability to judge an appropriate moral action as necessary, but due to variance in intensity of the issue, they may lack the motivation of or courage to act. Components of moral intensity include: magnitude of consequences, social
consensus, probability of effect, temporal immediacy, proximity, and concentration of effect (Jones, 1991b).

While still relying on Rest’s original four stage model, and a deliberate reasoned approach to judging the moral intensity of the issue, Jones opened the conversation wide to the affect the perception of the issue may have in moderating the decision-making process.

**Implicit (Intuitionist) Models**

In response to the deliberative rationalist approach, implicit models are built from a neurocognitive tradition regarding *how* someone thinks about ethical decisions (Reynolds, 2006).

Haidt’s (2001) *Social-Intuitionist Model* introduced a hypothesis that moral reasoning is not always completely rational (or developmental). He argues that decision-makers actually come to immediate and compulsive conclusions when faced with an ethical dilemma, and due to a variety of conditions and influencers (i.e., emotions) rarely take the time to move through the rigid progressive steps of traditional models (Agle et al., 2014; Haidt, 2001).

Sonnenshein’s (2007) *Sensemaking-Intuition Model* extends the work of intuition researchers by introducing a model composed of issue construction, intuitive judgment, and post hoc explanation and justification. He builds off of sense-making theory to explain issue construction as an intuitive process influenced by social anchors, motivational drives, expectations, and representation. This construction happens quickly and subconsciously. When the actor judges an action that should be taken, this too happens instinctively and is influenced by models and schemas built off of past
experience and inherent social pressures. In this model the rational stage is actually an explanation and justification phase which provides a post hoc analysis for the actor to explain why they behaved the way they did. Challenges to this approach is in measuring intuitive thought processes (Sonenshein, 2007).

**Hybrid Models**

Given the duality that exists within the literature, most nascent researchers have started to explore a hybrid approach to ethical decision making which synthesizes the cognitive and implicit models (Agle et al., 2014).

**Dual-Process Theory**

Kahneman (2011) has offered additional theoretical support for hybrid models. His “two-system” rational/intuitive “dual process” understanding of cognitive functioning helps researchers explain situational and emotional influencers may impact the moral judgment stage contained in almost all models (in various forms). Research has shown that “affective primacy” (Haidt, 2001) may draw actors to an intuitive based judgment. While situations with psychological distance may require a more deliberate reasoning process (Kahneman, 2011; Weaver et al., 2013).

**fMRI Investigations of Moral Judgement**

Greene, Sommerville, Nystrom, Darley, and Cohen, (2001) have also introduced new measurement methods using functional magnetic resonance imaging by presenting subjects with various personal moral dilemmas to demonstrate how affective primacy impacts certain decision-making centers of the brain and that there are “systematic variations in the engagement of emotion in moral judgment.” The evidence is compelling enough to lead prominent researchers from both branches of the domain to acknowledge
a “middle course between traditional rationalism and more recent emotivism” (Greene, 2001; Greene et al., 2001; Reynolds, 2006).

**Moral vs. Ethical Decision Making**

The philosophical field of ethical and moral reasoning is well established and models are plentiful, with the words “ethics” and “morality” frequently used interchangeably (Deigh, 1995). In the management field, the use of ethics and morality also overlap considerably. Cameron (2006) presents a distinction between ethics and morals by carving out ethics as duties and obligations of individuals and organizations to avoid harm, fundamentally different from a higher standard of pursuing the good, which he terms the “virtuousness standard.” The virtuousness standard has many transcendent qualities, not the least of which is its basis of “moral muscle,” willpower, and stamina in the face of challenge (Baumeister & Juola Exline, 1999; Cameron, 2006). Although the virtuousness standard has its critics, the precedent of distinguishing between an ethical and moral standard may prove helpful in understanding the individual perception of “right” and “wrong” in high-pressure decision-making processes in the context of senior management teams.

**Literature Gaps**

While each of these models provides insight into executive behavior during ethical decision-making processes, today’s literature only briefly touches on what might be the motivating mechanism that drives organizational actors through the ethical decision-making process and the impact this process may have on the individual and eventual performance outcomes of the organization. Additionally, senior managers are a hard to reach population for individual-level ethical research and are, therefore, rarely
used in the study of ethical decision making. This remains a significant gap in the ethical
decision-making literature as researchers and practitioners have often inferred executive
behavior based on non-executive samples.

Research Questions

In order to discover the elements of a practitioner-based theory of how managerial
moral stress impacts ethical decision-making processes, I proposed the following
research question for my initial qualitative study:

**QUAL RQ-1** How does moral stress influence senior managers involved in a
group, ethical, decision-making process?

**QUAL RQ-2** Do certain executives exhibit unique behavior in this situation?

Theoretical Foundation

Managerial Moral Stress

Stress in general manifests through physical and emotional strain (Cooke &
Rousseau, 1984; Selye, 1956), threatening well-being when one feels “the demands of a
particular transaction are evaluated as about to tax or exceed the resources of the
individual” (Dewe, Cox, & Ferguson, 1993). In 1984, Lazarus and Folkman presented a
detailed theory of psychological stress built on a cognitive appraisal model of the
relationship between individual and environment. When the individual’s goals and values
interact with the demands of their environment, and the demands of the environment
(such as the organization) exceed the resources of the individual, stress results (DeTienne
et al., 2012), “endangering his or her well-being.”

While it has been argued that moral components are implicit within the factors of
stress (Glasberg et al., 2006), I argue moral stress deserves special attention as the ethical
weight inherent in all situations is not equal. It is incongruent to analyze a non-moral conflict (e.g., an organization requires a suit and tie, but the individual only wears jeans and a t-shirt), with an ethical conflict (e.g., a nurse who believes hospital policy is preventing him/her from providing proper end of life care to a dying patient). Dissonance between organizational and individual perspectives on ethical matters leads to the distinct phenomenon of moral stress (Wyld & Jones, 1997). In 2003, VanSandt and Neck also suggested that “discrepancies between corporate and personal ethics” introduce moral stress. Such distinctions can be further explained by fMRI/neuroscience research as performed by Greene, Sommerville, Nystrom, Darley, and Cohen in 2001, introducing new measurement methods demonstrating how affective primacy impacts certain decision-making centers of the brain within subjects presented with various personal moral dilemmas. These researchers concluded that there are “systematic variations in the engagement of emotion in moral judgment,” leading us to propose variations in the impact of moral stress versus general stress.

**Moral Self Theory**

Solomon’s 1992 work helped us reach back to Aristotle who expounded a holistic concept of the moral self. The moral self is grounded in character, virtue, and excellence (Solomon, 1992). When we shift the premise of moral decision making to a characteristic-based approach, rather than a product of a rigid moral reasoning approach, we open up a dimension that better allows us to explain how and why certain influencers hold great sway over the ethical decision-making process (Blasi, 1993). These characteristics make up the “moral self.” Moral self is defined as “a complex system of self-defining moral attributes involving moral beliefs, orientations, dispositions, and
cognitive and affective capacities that engage regulatory focus toward moral behavior” (Jennings, Mitchell, & Hannah, 2015: 106). Within the construct of the moral self, we can begin to test the predictors of the judgment-action gap which haunts traditional ethical decision-making models.

I adopted pressure on the “self” as an operationalization of role identity conflict within an individual. By asking executives about such pressure in the context of a high-pressure decision-making process, I seek to approximate the conditions of an ethical dilemma without asking directly and in hopes of guarding against the socially desirable responses that accompany overt questions on ethicality. I also mean to center the respondent immediately on the individual level impact by orienting the experience around the pressure on “self.” Both of these conditions aided the study by focusing the respondent on the habitat in which managerial moral stress is expected to reside.

**Methodological Approach**

Given the theoretical nature of my discussion regarding the individual experience of ethical decision-making processes in senior management teams, I employed a multiple case approach using semi-structured interviews of executives. Through robust comparative analysis (Eisenhardt, 1989; Yin, 2009) I was able to develop a grounded theory (Glaser & Strauss, 1968) of individual executive ethical decision-making processes. The semi-structured interviews allowed the respondents to describe not only their experiences, but also act as the central mechanism for “meaning making” through narratives (Floersch, Longhofer, Kranke, & Townsend, 2010). Throughout data collection, I used an iterative process (Glaser & Strauss, 2009) of constant comparison, simultaneously collecting and analyzing data to help determine sample size and
composition of the sample based on the identification of emerging themes and patterns (Suddaby, 2006). By comparing evidence across cases in a systematic, detailed analysis of the data, I was able to discern patterns and emergent themes (Bailey & Peck, 2013) as a means to describe repeated processes (Myers, 2013).

**Sample**

Participants were initially recruited from within the professional network of the researchers, and later from a pool of referrals received from the initial participants in the study. All participants were solicited by phone or email first, followed by an official recruitment packet via email.

The sample included 30 executives who were part of the strategic decision-making “brain trust” within their organization. In the majority of cases (25) this equated to membership on the executive management team and/or board of directors. In a few cases (5) the participant was not a member of the corporate executive team, but rather the lead executive of a business division, with ownership of a divisional P&L and responsibility for the strategic direction of the business division. As seen in Table 1 industry diversity was achieved by including organizations in manufacturing-industrial, durable goods and consumer goods, as well as healthcare, internet/e-commerce, software, construction, and education. Twenty-seven participants come from small and mid-sized business (SMB), all > $50 million annual revenue. Three participants came from organizations with annual revenue > $1 billion. Locations of the organizations were all U.S. based with regional diversity including Northeast, Southeast, Midwest, and West.
Table 1. Demographics of Sample used in this Study

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Characteristics</th>
<th>Respondents</th>
</tr>
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<tbody>
<tr>
<td>Ownership Structure</td>
<td>Private Equity Firm</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Individual Investors</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Family</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Public</td>
<td>3</td>
</tr>
<tr>
<td>Industry</td>
<td>Manufacturing-Consumer Goods</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Manufacturing-Durable Goods</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>Manufacturing-Industrial</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Healthcare</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Tech/E-Commerce</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Construction</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Education</td>
<td>1</td>
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<tr>
<td>Location</td>
<td>West</td>
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<tr>
<td></td>
<td>Midwest</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>Northeast</td>
<td>5</td>
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<tr>
<td></td>
<td>Southeast</td>
<td>3</td>
</tr>
<tr>
<td>Gender</td>
<td>Male</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>Female</td>
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</tr>
</tbody>
</table>

As executives are a traditionally difficult population to access and business ethics is a sensitive topic, I assured complete anonymity to each participant.

Data Collection

Data were collected over a 3-month period using consistently structured interviews. Due to the geographical span of participants, of the 30 interviews, 9 were conducted face-to-face, and 21 were conducted via telephone or Skype. The average interview length was approximately one hour. Each interview was audio recorded to aid in later analysis as well as capture cadence, tone, and feeling. Each recording was then transcribed by a professional service and the researcher conducted two reviews of all transcriptions for data accuracy.

The interview protocol (see Appendix A) was designed to capture the events, social interactions, feelings, and thoughts experienced by the individual executive during
the group ethical decision-making process. The core questions in the protocol were
designed to elicit a narrative of the internal dialogue of the participant as well as the
actions and behaviors of other members on the decision-making team. I asked each
participant to describe a time when it was imperative for the senior management team to make and execute a strategic decision. With context established, I introduced ethical
implications by asking the respondent to recall a particular moment in the process when they felt pressure to compromise their own “self.” As is consistent with identity theory, I used “self” (Stryker & Serpe, 1982) to represent the collection of “role identities” (Hogg, Terry, & White, 1995) that provide meaning to the individual executive and prescribe individual behaviors (Hogg et al., 1995; Stryker, 1980). Informed by Reynolds, Owens, & Rubenstein (2012), I theorize that pressure on the “role identities” that comprise “self” inherently carry with them ethical implications.

Probing questions were used to clarify information, collect additional detail, and encourage participants to relive the events as they occurred, so that I might better understand the team and environmental factors demonstrating relevancy to the respondents “meaning making” process.

Data Analysis

The data were analyzed using NVivo software. Each transcript was initially reviewed for accuracy, to identify overarching themes, and highlight portions of the transcript where the participant seemed to be re-living the ethical decision-making moment (offering an unfiltered sequence of events). Following the first review, each transcript was reviewed again line-by-line and coded using “open coding” techniques recommended by (Strauss & Corbin, 1990) in which I “broke the data apart and
delineated concepts” (Corbin & Strauss, 2008). Portions of salient text were identified and labeled. These open codes were then grouped under more abstract codes—often referred to as axial codes—by patterns and themes that emerged from comparing their shared characteristics.

I organized these themes under high-level constructs which were eventually used to develop the conceptual model for better understanding the individual executive ethical decision-making process in a team setting. Drawing upon case study methods I compared ours within case analyses across all cases for patterns (Eisenhardt, 1989), examining differences and similarities in ethical reasoning and behavior of executives by groups.

Throughout each phase of the analysis, I followed (Eisenhardt, 1989) by referring to existing literature to refine my theoretical insights and inform my induction of themes and patterns.

**Findings**

Given the format of inquiry encouraged a story-telling response from the interviewees, the results were organized in the form of a collective ethical decision-making process from the individual perspective. I organized the prevalent themes that emerged from the majority of respondents and call out salient moderators which impacted respondent behavior. Individual executives involved in an ethical, high-pressure, strategic, group decision-making process utilize a variety of techniques to trigger awareness of potential ethical dilemmas, judge the morality of team decisions, and to decide their personal role and response in said decision. They rely primarily on a dual process framework of intuitive responses and rational analysis when engaging moral stimuli and processing and filtering relevant data. Underlying all activity is an ongoing
personal assessment of dissonance the executive feels regarding their moral positioning in relation to the organization’s moral positioning. This dissonance is moderated by a variety of environmental, situational, and social factors. Regardless of the moderator, if dissonance between personal and organizational moral positions cannot be reconciled, moral stress ensues as the executive is uncertain how to fulfill his/her moral obligations. Moral stress can accumulate resulting in a threshold event in which the executive seeks to change the situation through exiting the organization or engaging in moral rationalization techniques to suspend self-sanctioning and ease moral dissonance/stress.

**Finding 1**

Not all executives recognize the potential ethical implications embedded in the decision-making process. Those who were attentive to the moral implications of their decision reported intuitive feelings of right and wrong in discerning the morality of team strategic decisions. If the executive’s moral position diverged from the team and/or organization position, a morally charged form of cognitive dissonance set in (Figure 4).

1.1 For nearly 20% of the executives, accounts of their experiences of high-pressure strategic group decisions (pressuring them to compromise their senses of “self”) did not elicit descriptions of ethical or moral implications. They described all decisions in a rational framework as “business decisions,” with their only job being to manage shareholder interests.

1.2 For the remaining executives, reactions to the morality of team decisions were prevalent. When an executive team initiates a strategic decision-making process, each executive team member who shares in the responsibility of making the decision reported visceral reactions of right and wrong when hearing about potential courses of action the
team might take in fulfilling their organizational strategy. This “moral intuition” was the first step towards judging proposals within the team decision-making process.

**Figure 4. Moral Intuition**

<table>
<thead>
<tr>
<th>Quotes</th>
<th>Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td>“...To me that just seems wrong, it just seemed wrong...It just didn't seem like it was the right thing to do to me.”</td>
<td>-14A-11-12-15</td>
</tr>
<tr>
<td>“...it just resonated with me as wrong.”</td>
<td>-9A-11-3-15</td>
</tr>
<tr>
<td>“...really, shouldn't we be asking the question, &quot;Is this a right action or a wrong action?&quot; ... a right action or a wrong action as it relates to our own individual C-suite values.”</td>
<td>-11B-9-25-15</td>
</tr>
<tr>
<td>“I think anybody that's been in business long enough, knows inherently what's right and what's wrong.”</td>
<td>-8A-9-28-15</td>
</tr>
<tr>
<td>“... we really I think did people wrong there.”</td>
<td>-1A-9-3-15</td>
</tr>
<tr>
<td>“It’s that gut feeling.”</td>
<td>-12A-11-10-15</td>
</tr>
</tbody>
</table>

1.3 When the likely team decision diverged from the value framework of the focus executive, respondents recalled feelings of being “upset,” “assaulted,” and “not feeling good” in relation to the disharmony between perceived value frameworks (Figure 5).
Finding 2

Individual executives rely on a secondary rational analysis through the team decision-making process as a means to reconcile divergent moral positions. Quality of team decision-making processes marked by high levels of collaboration, exhaustive data gathering, vetting of alternatives and impacts to stakeholders seemed to impact moral judgment and correlate with a reduction in moral dissonance. A low-quality process, where decisions are made unilaterally and/or with limited information correlated with continuing dissonance or increased dissonance.

High-quality decision-making processes (HQP) were described as “collaborative,” with “robust discussion” and “dialogue,” where multiple perspectives were authentically expressed and considered (Figure 6).
**Figure 6. Collaboration in High-Quality Decision-Making Processes**

<table>
<thead>
<tr>
<th>Quote</th>
<th>Reference</th>
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<tbody>
<tr>
<td>“We investigated, we talked, we discussed...”</td>
<td>-18-9-18-15</td>
</tr>
<tr>
<td>“I think we developed a good process of being able to openly share in these conversations, even if it was controversial and what we called robust dialogue at the time, and our CEO was really adamant about that whole robust dialogue and if you've got something to say, say it here. Don't leave the room and then say it. That was a learning process for the company.”</td>
<td>-13A-11-16-15</td>
</tr>
<tr>
<td>“That was an unusual, very detailed, robust discussion and a robust style on how to make the decision.”</td>
<td>-15A-11-14-15</td>
</tr>
<tr>
<td>“...if you have an idea, or you have a thought...You need to be able to discuss it and have the back up to it. You can't just go in and throw something crazy out there, he's going to want to hear and understand why you think that way. They may not utilize it, they may say, &quot;thanks,&quot; and move on, but it's always been very collaborative.”</td>
<td>-13B-11-5-15</td>
</tr>
<tr>
<td>“It's not good enough for us just to say you feel that way. We really, truly want to understand. When we dug into it deeper, it realized it was based on a belief that she had that we should have a certain kind of business model that in her mind would've mitigated our risk... Once we're able to get to the point that that's where her fear was, then we're able to have the conversations... If we weren't able to dig down that deep and find out what was it that was actually causing her angst ... It wasn't because she really wanted to go down [a certain path] at all even though that's what it sounded like in the first place.”</td>
<td>-8B-10-19-15</td>
</tr>
<tr>
<td>“…we're able not to attack each other but kind of address issues, voice most of our opinions, and then make a decision.”</td>
<td>-15A-11-14-15</td>
</tr>
</tbody>
</table>

An additional attribute of HQP was the desire of the group to collect data in the form collecting “input” from multiple sources, conducting “research,” and “digging deeper” (Figure 7).
Figure 7. Data in High-Quality Decision-Making Processes

“They were like, "Why don't you guys dig a little deeper and let us know what you think?" That's when I got more involved, looked at some of the data and [he] asked me to dive a little deeper.” -4A-10-8-15

“We had...a few teams off looking at those different pieces, coming back and reporting.” -13B-11-5-15

“...I think they heard from their lawyer, the finance guy, and their top distributor. They then went out and they got good legal counsel in addition to that. They heard from other people along the way. They talked to ... attorneys. They talked to politicians. All of a sudden with a little bit more information, they came to the right decision that we pretty much recommended independent of all of that, but they went out and got all the input necessary to do it and made the decision based on input.” -5A-10-9-2015

“...Look at the numbers, look at the data. Try to be as empirical as possible about it and make sure that it's what's best for the business...” -10B-10-2-15

“What I felt, they had presented enough data, a strong enough business case for alignment with our vision and our values...” -8B-10-19-15

Most respondents who participated in a HQP mentioned considering alternative solutions and understanding the impact to all stakeholders as a prevalent component of the group dialogue (Figure 8).

Figure 8. Vetting Alternatives in High-Quality Decision-Making Processes

“Where the deliberation came in was do we exit this business or that business. Do we take out this team or that team? Who within each team do we take out? How do we make those decisions? What's fair, what's not fair? Is everyone getting affected equally or some disproportionately impacted?” -9B-10-8-15

“We wanted everything on the table. We wanted to hear the good, the bad, and the ugly. And, then be able to see how it would push up against the core values of the company.” -13B-11-5-15

“Or, what are the right things to do with the relationships that we've built with our stakeholders ... obviously, the manufacturer, in this case ... but with our employees as well...how does that impact the way that she sees the firm, the way that she makes
A low-quality decision-making process (LQP) was marked by a perception of the absence of salient HQP attributes. Interviewees described the inverse of collaboration as unilateral decisions. They described circumstances where decisions were seemingly lacking in “good information.” Finally, LQP was associated with no mention of outside stakeholder interests, and consequently no consideration of creative solutions that benefit multiple stakeholders. Not all elements listed above accompanied every situation, but more than one of these themes usually emerged together. A secondary dimension to this particular group of findings is the temporal element. Many times, LQP was linked to an assertion of limited time taken in the decision-making process, which inversely correlates with the likely time necessary for the behaviors described in HQP (Figure 9).

**Figure 9. Attributes of Low-Quality Decision-Making Processes**

“I just felt like he was, he had come in and made this decision and was not going to collaborate with anybody.” -7B-11-9-15

“...we had potentially created a very ambiguous, it was a very ambiguous organization. ...nobody could give good information when they needed it, nobody could communicate effectively in terms of how resources should be shared. So, it was a very ambiguous environment, ...if it is an ambiguous environment you do not have a lot of information to base your decision.” -3B-9-24-15

“...all we had to do was probably spend two more weeks, few more thousand dollars, do some research and we probably would have had the answer we were looking for...”
before we invested all that time and energy with those folks trying to set up a new thing...” -2A-9-3-15

“I wish we would have put the real factors out on the table and look at it more analytically.” -1A-9-3-15

“they weren't really interested in hearing about the fact that it might not all work. Their answer was like, "I already promised them that it works, so that's not my problem anymore. It's your problem." -4A-10-8-15

“I don't disagree with the opinion. What I disagree about is with the way how it was just rammed down my throat to make this happen.” -6A-10-9-15

“This one was so hurtful because there was no previous discussion. It was just an edict. It was like it came from the pharaoh.” -6B-10-11-15

“He just went out there and said, 'I know best. Here's good information. I've been so successful in the past. I didn't have all this information in the past. I think I can just fight it out and make it. I'm good. I'm smart. I did this on my own. I'm a fighter. I don't need anybody else.'” -5A-10-9-15

**Finding 3**

**At the conclusion of the team decision-making process, when the absolute organizational path had been chosen, unreconciled moral dissonance could be moderated by the relational climate within the decision-making team and/or the organization as a whole.** Feelings of mutual trust, respect, and credibility between the focal executive and the rest of the team correlated with reconciliation of moral dissonance.

When respondents were probed regarding how they reconciled staying with an organization when they disagree with the final decision of the organization, interviewees described group relationships filled with mutual trust (Figure 10), respect (Figure 12), and credibility (Figure 14). Corresponding examples of relationships lacking in these three areas hindered the reconciliation process (Figures 11, 13, and 15).
Figure 10. Trust in Decision-making Team

“I felt like I compromised who I was in something I believe strongly in. I just walked away from it saying, "I trust these guys..."” -5A-10-9-15

“...We had the same vision about moving the company forward ... The growth ... Expectations for the customers. Having a common vision, but also trust was a big one. It was easy to go ahead and have the one on one discussions, but also the discussions as a team, and getting on the same page because we were allowed to speak our mind ... Basically not affect anybody but have our own opinions. Basically, the trust factor kind of gave us a real good foundation to speak our minds to weigh all options to go forward...” -15A-11-14-15

“If the executive team does not have trust amongst the executive team, it isn't going to work.” -10A -11-5-15

“I've been in cases where I felt we should sell a division or keep the division, and they ended up closing or selling it. That kind of situation has occurred countless times, I mean dozens and dozens of times. At the end of the day, by working together you can solve that. Again, if you don't have the trust... then quite frankly, you're going to lose that degree of respect...” -10A-11-5-15

“I do believe that you form real personal relationships of caring and trust with people in organizations.” -9B-10-8-15

Figure 11. Lack of Trust in Decision-making Team

“To not trust your partner is a tough space to be in.” -6B-10-11-15

“...they would have a mass exodus of us walk away. It's a lot of, "Don't you trust me?" to be able to do this, and have trust in me for five years, and now all of the sudden, you don't have any trust in me?... It has created some, I don't know if animosity is the right word, but, the feeling that you guys are not focused on what you need to be focused...” -13B-11-5-15

“If it was [a question about] a right or wrong decision, I just simply didn't call. I was afraid of additional pressure that would drive an additional wrong answer in my mind and I didn't want this.” -9A-11-3-15
**Figure 12. Respect in Decision-making Team**

<table>
<thead>
<tr>
<th>Quote</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>“I think more so than anything, do you feel valued and do you feel respected when decisions like that are made. If people don't feel valued or respected and if somebody doesn't take the time to explain to you why they made a certain decision, then I think that can cause displeasement.”</td>
<td>-8A-9-28-15</td>
</tr>
<tr>
<td>“When you do this genuinely and fairly and openly and with a genuine attitude that this is really what we are here about. Respect about transparency and we are here to work together, to win together.”</td>
<td>-1B-9-18-15</td>
</tr>
<tr>
<td>“I always feel listened to. I always feel respected. There's very much a partnership on this.”</td>
<td>-5A-10-9-15</td>
</tr>
<tr>
<td>“When people feel respected and they are honored and dignified as human beings and as persons, it creates a complete different energy in the system.”</td>
<td>-1B-9-18-15</td>
</tr>
<tr>
<td>“People were engaged and respected each other's opinions. Didn't feel like they were people thrown something, you know, last minute. 'What am I supposed to do with this?' 'I can't support it.' Anything like that.”</td>
<td>-6A-10-9-15</td>
</tr>
</tbody>
</table>

**Figure 13. Lack of Respect in Decision-making Team**

<table>
<thead>
<tr>
<th>Quote</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Right out of the gate I have cut off one of the biggest contributors to not being able to become unified in the end and that is because people who don't respect, they're not open to listening, they're not really appreciating or hearing what the other person's actually saying and their opinion is the only one that matters.”</td>
<td>-8B-10-19-15</td>
</tr>
<tr>
<td>“...if you are not having fun and you don't feel respected, then it's not worth doing it. It's time to do something different.”</td>
<td>-8A-9-28-15</td>
</tr>
<tr>
<td>“I think they treat us as kids sometimes where they're like, &quot;You guys are on a need-to-know basis. You don't need to know how the puppet master's working things in the background. You guys keep on working.&quot;”</td>
<td>-5A-10-9-15</td>
</tr>
<tr>
<td>“I was the chairman of the board and the president and the CEO. She was the president and the majority shareholder. Yeah, you feel disrespected. You feel disrespect a lot. There were a lot of things where it was easy to feel disrespected in that case. What do you do? It's a tough one.”</td>
<td>-6B-10-11-15</td>
</tr>
</tbody>
</table>
| “...eight years ago, people never would have spoke even behind closed doors negatively about the core family members who run the organization... Now, in the
past two years, the level of dissatisfaction among senior managers not only has them expressing their negativity about the core family in a public setting but have openly stated that should they have the opportunity to leave the organization at this point, they are going to do just that.” -11B-9-25-15

Figure 14. Credibility in Decision-making Team

“You can approach problems in different way because once you've established that you have credibility. That you are trying to do the right thing for the right reason. I think people listen to you differently.” -12A-11-10-15

“...because we had built up what I call some bank account capital with them, we had made some other good decisions, so there was a trust building between us...” -13A-11-16-15

“I think they were amazed that I was able to go out and find a partner and find the funding and get it done. When it was completed, everyone was just amazed... Everything I talked about came to pass. I think that opened up their eyes a little bit.” -9A-11-3-15

Figure 15. Lack of Credibility in Decision-making Team

"This is what we're going to do to change around the decline and make it a better place." It doesn't. After a while I think everybody's affected by that, everyone is. You lose credibility.” -14A-11-12-15

“I was thinking no one around me has a clue what they're talking about. I really wish that I had one or two other people here on the team that had a better understanding of the overall business.” -9A-11-3-15

“Given the fact that I was relatively new, I think that there was probably a lessor weighing I would say on my input at that point in time. I think that's true of the team that there's different, sometimes there are weightings based on the experience of each of the individuals.” -14B-11-10-15

Finding 4

Executives experiencing residual dissonance build-up described reaching a threshold event in which the discord in values became untenable and they became
unsure about how to satisfy competing moral demands. This event typically resulted in serious consideration of leaving the organization, and eventual exit.

Interviewees spoke often of a “threshold” where dissonance between personal and organizational values cannot be reconciled and the resulting stress becomes too great to bear (Figure 16). For the interviewees who reached this threshold, they often began “planning their exit” immediately after this threshold event. When it became practically feasible, they would “separate ways” with the organization (Figure 17).

**Figure 16. Threshold Events and Turnover Intent**

<table>
<thead>
<tr>
<th>Quote</th>
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<tbody>
<tr>
<td>“At the end of the day, I’m working for me and my family, not really for them. I’ll be loyal to a point. You get me beyond that threshold and I won’t be loyal anymore.”</td>
<td>4A-10-8-15</td>
</tr>
<tr>
<td>“...can I balance that against the personal pain of having to potentially do things that I’m not comfortable with? That is the equation on a daily basis, and, literally, it's a daily equation: Am I okay with it today? Because I think if I have to answer that I'm not okay with it for too long a period of time, then that's when it's time to leave the organization.”</td>
<td>11B-9-25-15</td>
</tr>
<tr>
<td>“Pressure really high, difficult to come into work every day, on both a personal level, because you're hearing interactions that you don't like, and debating, quite frankly, whether I leave on I guess not a daily basis, certainly an every few days or at least a minimum of a weekly basis for about 9 months, thinking about whether I wanted to leave. Really tough. It was a terrible part of my career. Will not do it again.”</td>
<td>10A-11-5-15</td>
</tr>
<tr>
<td>“In fact, I can point to a solid handful of senior executives that have actively gone on job interviews in the past six months. To me, we're becoming less and less effective because the employees in the organization aren't focused…”</td>
<td>11B-9-25-15</td>
</tr>
<tr>
<td>“I know one, we were in the wrong. I knew that, based on our own company policy, that this was something that we shouldn’t do...In this particular case, I was physically ill because I knew that our position would be very, very difficult to defend.”</td>
<td>6B-10-11-15</td>
</tr>
</tbody>
</table>
“I think I'm just tired of it... they have pushed me to the point, but only me. My wife knows I'm not happy. She's not happy. We want to find something that I'm a little more excited about...” -6A-10-9-15

“That was against my own personal belief system, so we hit an impasse, and we felt the best thing to do was to separate ways.” -11B-9-25-15

“I immediately actually began developing my exit strategy.” -6B-10-11-15

**Figure 17. Executive Exit**

“I left the company. I left under very difficult circumstances. I just couldn't be the one responsible for where the company was headed as the CEO and not have the authority to really do anything about it.” -6B-10-11-15

“...they went ahead and entered into that agreement and that's when I asked for my separation. They asked me to agree with it, I didn't agree with, I left.” -8A-9-28-15

“I say, hey, here's sort of a whole disclosure. You view it how you want, but ultimately, I have a problem with this. The rest of the team was in line, and then I left shortly thereafter.” -10A-11-5-15

“It was actually, it was my swan song because after we did it, that's when I left the firm.” -3A-9-23-15

“For me, it was one of those things where it was like, "Today's the day I quit." I left that day and never came back. Then the company just had its tailspin after that, but I wasn't going to work for somebody that didn't collaborate with us, didn't do the right thing, didn't protect our company...” -5A-10-9-15

“...they are just so short-sighted and so I'd use the word selfish because it's true, that that's all they could see. I just decided I can't work for that executive team that has lack of vision like that.” -7A-10-9-15

**Finding 5**

Relatively short-term, artificial reconciliation can be achieved with above-market financial incentives and personal benefits enjoyed by the individual executive, which can delay execution of exit.
Interviewees did consider the personal benefits, including compensation, in the reconciliation process. Some interviewees cited high levels of personal benefits as having weight in deciding whether they would remain with the organization after a threshold event. “Incentives” came in the form of money, school reimbursement, or difficulty in finding alternative employment (Figure 18).

**Figure 18. Incentives Preventing Exit**

| “There was a lot of incentives to go public for me, millions of them.” -5A-10-9-15 |
| “It's very much a social contract...So as long as I'm doing that job, then the benefit that I receive back from the organization is potentially getting through [school] with no debt.” -11B-9-25-15 |
| “You know, as you're pushing back, they're having a tendency to say hey, if you don't do what we want, you're not going to be here...Ultimately the people wanted to protect their jobs.” -10A-11-5-15 |

**Discussion**

At the outset of this study, I sought unique insight into the experiences of individual executives involved in high-pressure, ethical, group decision-making processes, but more specifically the value conflict that can occur between the individual executive and the rest of the team (regarding the moral position of the organization). Informed by moral self theory, I surmised that these experiences (pitting the roles identities and their accompanying claims against each other) may elicit moral stress. If so, what role would this moral stress play in the executive decision-making process, and how might it affect the individual. My findings overlap in many areas with the most established ethical decision-making models but offer potential extensions to these models in a variety of areas. I will focus on three specific novel contributions. First, my
qualitative approach provided the depth in data necessary to discern moral dissonance and moral stress as underlying motivating mechanisms that influence the movement of individual decision-makers through the decision-making process. Second, I uncovered evidence of specific moderating mechanisms for moral dissonance and moral stress, that may directly impact the perceptions of ethical decisions. What have previously been identified only as related influencers in the ethical decision-making process, now have a theoretical basis for how they influence the process. Finally, given my unique population of executives, outcome variables stand to have a significant impact on management literature. Accordingly, a surprising phenomenon was how the decision-making methods of the team (as perceived by the individual executive), profoundly affected the individual executive’s longevity with the firm, as well as their overall career trajectory. While organizational alignment, shared vision, and shared values are frequently discussed in modern management literature, the accounts of my respondents offer salient insights from the individual perspective of how interfacing with the collective values of a larger team and/or organization can impact the well-being of executives, as well as high-level talent retention.

While this study is insufficient to claim as a comprehensive review of ethical decision-making, I discuss the findings as an ethical decision-making process, and present insights in the form of a process model so, I might organize the discussion for easier comparison to existing ethical decision-making models.

Presented in the form of a process model, I identified a common cycle that individual executives traversed when participating in high-pressure, ethical, group decision-making processes. I mapped the cycle through four phases, constituting what I
call the “Value Alignment Cycle” (VAC). Within this cycle, I also capture a consistent phenomenon from all respondents regarding the fluctuation between personal values and its relativity to the collective values of the organization (as manifested through the decision-making team). This became a powerful indicator of moral dissonance, moral stress, and the sustainability of the employee/employer relationship. Contrary to prevailing theories promoting homogeneity of values to achieve organizational alignment, these findings repeatedly emphasized an organizational alignment philosophy focused on method and relationships, where heterogeneity of individual value frameworks can thrive and the individual can flourish. I do not insinuate that organizations cannot benefit from shared core values, but simply seek to highlight a consistent theme in the data that “how” decisions were made had an impact on the individual executives above and beyond the effects from the judgment regarding “what” decisions were made.

The process model description comes with the following assumptions: first, it assumes a decision-making process from an individual participating in a larger team/group process. Second, any assessments of morality, process, situation, and climate are through the perceptions of the individual focal executive. Finally, this process represents only the experiences of those executives who described their experiences in moral terms (right vs. wrong).

**The Four Phases of the VAC Process Model**

1. Intuitive Moral Judgment: Represents the initial reaction of the focal executive in judging organizational moral intent derived from team interaction and communication. The morality of organizational intent moderates levels of moral dissonance.
2. Rational Moral Judgment: Represents the rational phase of ethical decision-making in which data is collected and analyzed, collaboration takes place and perspectives shared. The quality of this process moderates levels of moral dissonance.

3. Moral Reconciliation: Represents the final decision and the process of reconciliation with that decision. Residual moral dissonance (meaning the focal executive and the organization remain at odds over the right decision), develops into moral stress as the focal executive is uncertain how to fulfill their moral obligations to themselves and their organization. The relational climate among the group/team moderates moral dissonance and stress in this phase. It is in this phase that threshold event may occur prompting the consideration of exiting the organization.

4. Moral Action: This final phase captures the ultimate action where moral dissonance/stress is reduced and/or did not reach the intensity requiring employee exit as a method of moral dissonance/stress reduction. It also represents the exit of those who see no other option towards reconciling moral dissonance/stress. An interesting moderator in this phase was the level of job embeddedness, represented by personal benefits (remuneration, education reimbursement, family connections, and geographic location).

As the majority of ethical decision-making models use Rest’s 1986 model as a backbone for comparison, I followed this tradition by linking the phases of the model to his and then augmenting the model with insights unique to this study’s data. In this way, I hoped to aid future ethical decision-making researchers in their comparison of this work against the plethora of already existing models and easily distinguish novel relationships worthy of future research, namely the role of moral dissonance and moral stress as a motivating mechanism which moves the decision-maker from one phase to the next…a mechanism which surprisingly receives little attention.

I will navigate through each phase of the VAC (Figure 19) and use it as a storyboard to guide us through the collective themes that emerged from the interview data.
Pre-VAC Condition-Moral Awareness

The first condition for entering into the ethical decision-making process is a person needs to recognize the ethical content within a situation. Without recognition of the ethical elements (sometimes referred to as “ethical sensitivity” or “moral imagination”) (Clarkeburn, 2002), the decision-making process likely will not engage the “should self,” a self-sanctioning frame of mind dictating what ought to be done in situations of moral relevance. Rather, the “want-self,” a frame of mind evaluating a non-moral situation for the course of action that leads to the greatest personal benefit will dominate and lead to a different process (Tenbrunsel, Diekmann, Wade-Benzoni, & Bazerman, 2010). The self-sanctioning element of engaging the “should-self” is necessary for responding to moral stimuli and filtering it through moral frameworks.
In the VAC moral awareness is a necessary condition to enter the process and trigger the comparison of individual values against the perceived values of the organization and begin forming moral judgments.

**Phase I: Intuitive Moral Judgment**

Each executive I interviewed referenced the existence of a value framework in their lives, typically originating from a young age with heavy influences from parents, siblings, and extended family. Often, religious activity or spirituality influenced the further development of one’s value framework. Most respondents acknowledged the cumulative effect their social environment had on the evolution of values, as friends, spouses, and co-workers continue to shape their social identity. This progression of widening moral influence was discussed by (Kohlberg, 1958) in his introduction of “Stages of Moral Development.” Kohlberg described common patterns of social life, social institutions, such as families, peer groups, structures and procedures for clan or society decision-making, and cooperative work for mutual defense and sustenance (Kohlberg, 1969).

Dual process theory dictates that the majority of daily behavior is dictated by the patterns and schemas that we develop through our social interactions (Kahneman, 2011). In a moral context, moral development (as described by Kohlberg) also result in patterns and schemas directing how one might respond to moral stimuli. Although Kohlberg and Rest rely on a decidedly rationalist approach to ethical decision-making, more recent intuitive based models (Greene & Haidt, 2002; Haidt, 2001) enhance the description of ethical decision-making as at least partly intuitive. This can be described as pattern
matching thinking. The patterns, in this case, are derived from the moral development process described by Kohlberg and undergirding Rest’s model.

I observed that an executive who is morally aware will be sensitive to moral stimuli in the workplace. When these stimuli conflict with his/her morally developed patterns, he/she will experience an intuitive response signaling the “rightness” or “wrongness” of the stimuli (Sonenshein, 2007). In this context, the stimuli would be the moral intent of the organization when engaging in the ethical decision-making process. This response initiates a feeling of cognitive dissonance associated with a moral situation. This brand of cognitive dissonance has been labeled “moral dissonance” (Lowell, 2012)

Proposition 1: When morally aware executives encounter moral stimuli in conflict with their developed patterns and schemas of moral behavior, it results in an intuitive reaction of moral dissonance.

Phase II: Rational Moral Judgment

The data suggests that the intuitive reaction described in the last phase was not a replacement for rational analysis, but rather triggered the decision-maker to engage in a deliberate process described by Rest as moral judgment. This would equate with the “slow” deliberate thinking Kahneman speaks of and further supports nascent assertions that ethical decision-making should be considered a hybrid of intuitive and rational processes (Agle et al., 2014).

In this phase, interviewees described a variety of information exchange processes; however, the trademarks of each process were attempts to gather more data, collaborating with other team members to gain additional perspective in groups and in one-to-one side meetings. Groups who were dedicated to obtaining the best data available to inform their decision and offered sufficient time for collaborative exchange—wherein team members
have a voice and they perceive they are authentically being heard—usually resulted in a reduction of moral dissonance on the part of the focal executive. I surmise two possible reasons. First, collecting additional data and perspective may allow the decision-maker to actually alter their attitude or understanding towards the situation and see a new way to view the perceived value conflict that can be reconciled with their value framework. Change in attitudes or beliefs has been theorized as a means towards reducing cognitive dissonance (Festinger, 1962). It stands that moral dissonance may be reduced through a robust process of data and perspective building leading one to change their views regarding an ethical impasse. Secondly, I saw evidence that executives believed that once all reasonably attainable data had been reviewed, and all possible alternatives had been considered, (and the group still held a moral position in conflict with their own) that their duty had been met. Their voice of opposition had been heard, and therefore were no longer responsible for the potential consequences. Taking the road of Pontius Pilate, they figuratively “washed their hands” of the situation and deemed it outside of their control. Once they shift to the perspective of a “chance locus of control,” no longer deeming the outcome a result of their efforts, this allows them to morally “disengage” (Detert, Treviño, & Sweitzer, 2008) from self-sanctioning and reduce moral dissonance. If the focal executive perceived the group decision-making process to be one marked by poor data and/or little attempt to gather more, as well as unilateral decision-making on the part of an out-ranking executive, or insincere collection of alternative perspectives, then feelings of moral dissonance were likely to increase.

*Proposition 2: Morally aware executives rely on a rational process of robust data analysis, authentic peer collaboration, and extensive vetting of alternative options.*
to support constructing a moral judgment. The perceived quality of this process moderated feelings of moral dissonance.

Phase III: Moral Reconciliation

After Phase II a final group decision was made establishing the path of the organization. The mechanics of the final decision may have varied (majority vote, lead executive makes final call, etc.); however, once made, if the executive carried residual moral dissonance then they entered the reconciliation phase and must decide whether to fully adopt, simply conform to, or reject the decision, even while believing there may be terminal consequences for doing so.

I link this phase to the moral motivation phase in Rest’s model. Moral motivation involves assessment of situational influencers and their effects on the prioritization of moral values. Once moral priorities are weighed against contextual variables, the individual must decide which values are most salient and must be honored. It is in this process that one finds the courage and conviction to act ethically (Nucci et al., 2008).

It is in this phase—when the organizational path seems certain—that an executive still harboring moral dissonance over the chosen path recounted feelings of uncertainty about what to do next. As an organizational executive, they hold a role identity defined by their fiduciary responsibility to shareholders, as well as a role identity defined by their “moral identity” (Aquino & Reed II, 2002). If these roles seemed at odds, the uncertainty of how to honor each often led to anxiety and strain. It is the uncertain nature of how to fulfill all relevant moral obligations, coupled with emotional and physiological strain that distinguishes moral stress from moral dissonance. Simply put, moral stress is the reaction to unreconciled moral dissonance.
Once moral dissonance begins to manifest itself through moral stress, the executive began in earnest to seek relief. This was seemingly accomplished through additional forms of moral disengagement or consideration of exiting the environment by leaving the organization.

Two forms of moral disengagement were clear within the data. First, “displacement of responsibility”, and second, “moral justification” (namely, acting in the service of the best interests of family) (Bandura, 1999). In the case of displacement of responsibility, executives reported weighing heavily the relational climate within the team, gauging levels of credibility, trust, and mutual respect that existed within the decision-making team. Similar to the effects from chance locus of control in the previous phase, high levels of perceived credibility and trust may have given the executive the moral cover necessary to disengage and defer their agency to the dictates of the group, no longer feeling personally responsible for their actions. The second form of disengagement (moral justification) refers to response of some executives that although they disagree with the organizational path, their family’s well-being and quality of life relies on the salary and personal benefits afforded by the executive’s position. In this sense, they are appealing to a higher moral duty by convincing themselves that their loyalty to family trumps their moral misgivings.

Lastly, nearly 50% of respondents began to seriously consider exiting the organization as a means towards reconciling moral dissonance and escaping the significant burden of moral stress. I interpret the actions driving the executive decision to exit the organization as the pursuit to reduce dissonance and find comfort in a very
uncomfortable situation. A perceived lack of mutual respect, trust, and credibility also correlated with designs to exit the organization.

**Proposition 3:** Morally aware executives who are unable to reconcile moral dissonance in their work environment experience moral stress as an emotional and physiological reaction. Moral disengagement techniques such as responsibility displacement and moral justification moderate moral dissonance/stress.

**Proposition 4:** Morally aware executives who experience moral stress exhibit greater intent to leave the organization.

**Phase IV: Moral Action**

Finally, Phase IV is associated with moral action on the part of the focal executive. In the case of those executives who were successful in reducing moral dissonance in the previous phases, their moral position fell back into relative alignment with the organization and avoided a threshold event. In effect, they moved on from the experience and it had no immediate effect on their employment status. For those executives who were unable to reconcile moral dissonance and reduce the ensuing moral stress, exiting the organization was the most likely outcome.

In some cases, the pull of HPB (high personal benefits), seemed to moderate the likelihood of organizational exit, or at least delayed exit. As described in the previous phase, service to the interests of family may act as a moral justification for staying and draw the employee back into a tenable state of cooperation with the organization. In each of these instances, the employee indicated an element of temporality in such an arrangement. For example, they would tolerate the dissonance until they “got a bonus,” or until the organization was done “paying for school.” In addition to the data, I speculate that the industry practice of growing incentive packages for executives may in part be
fueled to compensate for higher levels of moral dissonance/stress resulting from frequent high-pressure decision-making responsibilities.

**Proposition 5:** Morally aware executives who experience prolonged moral stress are more likely to leave their organization. Job embeddedness (in the form of personal benefits) moderates the likelihood and/or timeline under which an executive chooses to leave an organization.

**Implications**

**Theoretical**

This study has contributed greatly to further understanding of the role of moral stress in the ethical decision-making process of senior management teams from an individual executive perspective. By overlaying the findings on the traditional components of Rest’s ethical decision-making model, ethical decision-making scholars may understand: first, new ways in which the hybrid/rational approach to ethical decision-making may be organized, second, groupings of moderating variables that may impact individual perceptions of ethical decision-making and behavior towards ethical action, and third (most important) the underlying mediating mechanisms of moral dissonance and moral stress in influencing decision-maker progress through the process.

Moral stress scholars, who have struggled with overlapping construct definitions and a general lack of refinement in understanding how to situate moral stress (and its cousin constructs) into a nomological network, may benefit from the scope of the process model. The VAC model introduces antecedent concepts to moral stress and refines the concept of moral stress as potentially distinct from moral dissonance. Previous moral stress research has stagnated on repeating accounts of the negative consequences that may result but has made little progress in investigating likely causes on an individual
level. While I cannot claim causal links, this study provides compelling evidence for future research into the ways moral awareness and moral dissonance impact moral stress.

**Practical**

Practitioners may stand to benefit by beginning to understand how organizations may influence the experience and impact of moral stress among their executive ranks. By introducing moral dissonance as a pre-cursor of moral stress, organizations may now have an operational pathway towards reducing moral stress by leaning on dissonance reduction strategies introduced in the VAC model, namely, decision-making processes that encourage high levels of authentic collaboration, data gathering, and exploration of alternative strategies that support a wider set of stakeholder interests. The findings indicate these are positive methods towards moral dissonance reduction that may save the executive from unnecessary moral stress. It also makes aware other self-justification techniques and helps explain how executives may find themselves in unethical circumstances that are detrimental to both person and organization. Moral dissonance is not inherently bad. Dissonance can be a positive impetus to look closer at a complex and significant decision with greater mindfulness and engage techniques that help executives make more informed decisions. As the model suggests, organizations may need to also guard against potentially damaging methods for reducing dissonance.

Lastly, recruitment and retention of high-level talent can be expensive to organizations. In addition, frequent leader changes and/or disengaged leadership can affect employee morale and organizational effectiveness. The model indicates that high levels of moral stress may increase executive turnover. Even if the organization
compensates with a generous remuneration package, they still risk a dis-engaged leader who has only delayed exit temporarily.

**Limitations**

This study’s findings offer unique insight into the role of moral stress (and related moral dissonance) on the ethical decision-making process and adds valuable context to multiple fields of research; however, they come with limitations. The sample was relatively small and skewed towards organizations engaged in manufacturing. All of the respondents were executives within their organizations, limiting the generalizability across all decision-making levels within the organization. The nature of the interview questions could have been interpreted as too personally sensitive in nature, which may lead interviewees to filter responses when they become uncomfortable or bias their responses (intentional or not) to cast themselves in a better light. I also feel compelled to re-visit a premise of the study: the questions were designed to inform us of the nature of the decision-making process itself rather than the success/failure of the decision. Linking my findings to the actual outcome of the decision would be inappropriate.

The principal researcher in this study was an executive in a for-profit business during the majority of this study. It is possible the personal environment, experiences, and the opinions of the researcher may hold influence over the interpretation of the data. Data, findings, and application to theory were reviewed carefully, in multiple iterations, with oversight from advisors in the domain to help minimize personal bias and bolster objectivity.

Finally, a weakness and strength of this study is that it relies on the personal perceptions of the interviewees. Their perceptions may or may not represent the nature of
the decision-making situation as understood by other members of the group. This study should not be used to infer group and/or team dynamics that influence the “quality of decision” (Vroom & Jago, 1974). My concern was the effect on the individual executive in influencing their behavior within the group decision-making process as well as the effect of the process on them personally; therefore, individual perceptions were precisely the focus.

**Conclusion**

Difficult decisions are part of executive life. Moral uncertainty is a constant. By acknowledging the role of moral stress in decision-making processes, and the mediating mechanism moral dissonance plays in the process, organizations can help executives make more informed decisions, with stakeholder interests in mind, to the benefit of the organization and the executive.
CHAPTER 3: QUANTITATIVE-STUDY #2:  
IS MORAL STRESS A THREAT OR A MIRAGE? DISCOVERING THE LEGITIMIZING EFFECT OF MORAL ATTENTIVENESS

Based on the results of Study 1, I was able to recognize elements of traditional ethical decision-making models in action, however, my focus on the individual executive experience of moral stress uncovered conflict between organizational role identity and individual moral identity (pressure on sense of “self”) as a determinant of moral stress. Additionally, an executive’s desire to mitigate moral dissonance and relieve moral stress was a driving force behind moral judgment, moral intent, and moral action. In order to further validate moral stress, I decided to conduct a quantitative study, with a larger sample of senior managers, to see if the relationship between strain on the individual construction of roles and identities that make up the “self,” and moral stress, was statistically significant. I also wanted to see the effects of moral stress on turnover intent, given the high rate of executive exit following prolonged periods of unmitigated moral stress described in my interviews. As some interviewees in Study 1 did not exhibit the same moral awareness within similar high-pressure decision-making processes I turned back to existing literature to find possible moderators for this phenomenon to include in the quantitative study. I decided moral attentiveness offered the best fit for operationalization of moral awareness. Justification for this choice is included within the Study 2 theoretical foundation description. Lastly, in order to discriminate between moral stress and general stress. I wanted to see these effects in the presence of a measure of general stress. My theoretical framework was enhanced by the addition of identity and stakeholder theory as a lens for constructing the role identity conflict phenomenon I
wished to measure. I also added the critical moderator moral attentiveness to represent its conditional impact on the phenomenon of moral stress (See Figure 20).

**Figure 20. Study 2 Theoretical Framework**

![Diagram showing the theoretical framework of Study 2]

**Introduction**

Are there distinct forms of stress that affect certain individual executives more than others and therefore pose a specific occupational threat, forms of stress that can impair physical health, psychological well-being, and work performance (Kahn & Byosiere, 1992; Sauter & Murphy, 1995)? Recent research has highlighted “moral stress” as a distinct form of stress with potentially powerful influence on individual well-being beyond the effects of general stress (DeTienne et al., 2012). While initial inferences were made by Waters and Bird (1987) and Wyld and Jones (1997) regarding a unique form of stress “rooted in moral obligations,” general stress literature has typically subsumed moral stress as an indistinguishable aspect of stress in general, claiming it does not
require special consideration (Glasberg et al., 2006). The bioethics field has long established moral stress as a distinct concept within the nursing profession (Corley, Minick, Elswick, & Jacobs, 2005; Lützén et al., 2010; O’Donnell et al., 2008; Ulrich et al., 2007); however, there is still debate regarding the definition of moral stress. Competing terms such as ethics stress and moral distress are often used interchangeably with moral stress, while others argue the meanings are disparate (Jameton, 1984; Lützén et al., 2003; Nathaniel, 2006). Reynolds et al. (2012) sounded the call for theoretical and empirical research into “the largely unexplored” moral aspects of stress in organizations. Their study lays down a proposed theoretical framework for developing future empirical research, with a model of “managerial moral stress” including “self-other relational antecedents” and “personal consequences,” grounded in identity and stakeholder theory. DeTienne et al. (2012) responded to the call for empirical research by exploring the discriminant validity of moral stress amongst other well studied job stressors, validating a moral stress scale, and testing its unique impact on the individual employee (fatigue, job satisfaction, and turnover intentions). Despite promising results, they admit their study did not explain the “what” or “how” behind moral stress and that “other types of positions and environments need to be tested.” They also call for a test of the degree to which moral stress alone predicts turnover intentions. My 2015 qualitative, experiential interviews of executives revealed that there may be conditional aspects associated with moral stress (Ames, 2015). While some interviewees shared workplace experiences of ethical conflict that elicited profound emotional and physical responses akin to well-researched stress responses, other interviewees, of similar background and professed value framework, relayed experiences with arguably similar circumstances and pressures
but that did not result in adverse, stress-related outcomes. Past research on moral stress has yet to reconcile this variation in executives’ experiences of moral stress and why some executives are more deeply impacted when considering the potential moral obligations of a decision.

The moral stress research stream exhibits a limited understanding of antecedents and conditional influencers and has failed to link antecedents to consequences through moral stress into a comprehensive nomological network. Additionally, repeated testing in additional contexts is required to satisfy the established general stress domain that moral stress is discriminant from stress in general. As theory testing represents a key component of theoretical contribution (Colquitt & Zapata-Phelan, 2007), a first-of-its-kind operationalization and empirical test of select theorized relationships in Reynolds et al.’s (2012) model of managerial moral stress will help contribute to theory, as well as advance the scholarly discussion on moral stress. In this study, I use a “social identity perspective” designed to help us understand the emergent elements when individual “psychological processes” of executives interact with the “social forces” of the senior management team (Tajfel, 1972; Tajfel & Turner, 1979; Turner & Reynolds, 2001). This perspective allows us to test the effects of dissonance across role identities in an executive population. I investigate the theorized relationship of total role identity salience and role identity salience variance as antecedents of moral stress, and moral stress as a predictor of turnover intent. Furthermore, I explore the moderating effect of moral attentiveness on these relationships. Finally, I control for the effects of general stress within the model. In so doing, I contribute to the literature on moral stress by (1) conducting the first empirical test of previously theorized relationships of individual level
antecedents and moral stress, (2) demonstrating the critical conditional effect moral attentiveness has on moral stress, (3) providing theoretical and empirical support for linking individual level antecedents and consequence variables through moral stress into a comprehensive model, and (4) providing evidence that moral stress is discriminant from general stress with a population unique to the existing literature (i.e., high-level leaders with strategic-decision-making responsibility).

As a practical contribution, I hope to gain a better understanding of the true nature of moral stress and whether it is the threat to individual well-being some theorize or simply a mirage misidentified as general stress.

**Theoretical Foundation**

Figure 21 displays the hypothesized model. It links total role identity salience, role identity salience variance, and the interaction of the two with moral stress. Reynolds et al. (2012) included an additional set of antecedents in their theorized model, namely total stakeholder salience and stakeholder salience variance. Given the complexity of evaluating multiple antecedents in one study, I purposely chose to focus on the role identity dimension in this study; however, I have collected data on the stakeholder dimension and included these variables in an alternative model for comparative purposes in the analysis. Finally, I expect moral attentiveness to moderate the modeled relationships, and I, therefore, include it as a multigroup moderator (high moral attentiveness vs. low moral attentiveness). In the following sections, I explain the theoretical justification for my model and hypothesized relationships.
Stress and Identity Salience as a Predictor

Stress in general manifests through physical and emotional strain (Cooke & Rousseau, 1984; Selye, 1956), threatening well-being when one feels “the demands of a particular transaction are evaluated as about to tax or exceed the resources of the individual” (Dewe et al., 1993). In 1984, Lazarus and Folkman presented a detailed theory of psychological stress built on a cognitive appraisal model of the relationship between individual and environment. When the individual’s goals and values interact with the demands of his or her environment and the demands of the environment (such as the organization) exceed the resources of the individual, stress results (DeTienne et al., 2012), “endangering his or her well-being.”
While it has been argued that moral components are implicit within the factors of stress (Glasberg et al., 2006), I argue that moral stress deserves special attention because the ethical weight inherent in all situations is not equal. It is incongruent to analyze an amoral conflict (e.g., an organization requires a suit and tie, but the individual wears only jeans and a T-shirt) with an ethical conflict (e.g., a nurse who believes hospital policy is preventing him or her from providing proper end-of-life care to a dying patient). Dissonance between organizational and individual perspectives on ethical matters leads to the distinct phenomenon of moral stress (Wyld & Jones, 1997). In 2003, VanSandt and Neck also suggested that “discrepancies between corporate and personal ethics” introduce moral stress. Such distinctions can be further explained by fMRI and neuroscience research as performed by Greene, Sommerville, Nystrom, Darley, and Cohen in 2001, which introduced new measurement methods demonstrating how affective primacy impacts certain decision-making centers of the brain within subjects presented with various personal moral dilemmas. These researchers concluded that there are “systematic variations in the engagement of emotion in moral judgment,” leading us to propose variations in the impact of moral stress versus general stress.

Reynolds et al. (2012) recognized that previous discussions of stress typically emphasize the structural aspects of stress, such as external stressors (workload, time pressure, etc.) and interpersonal conflict (Motowidlo, Packard, & Manning, 1986). This is reflected in the earliest attempts at defining moral stress. Bird and Waters (1989) defined moral stress as “a result of role conflict and role ambiguity in connection with moral expectation.” Lützén et al. (2003) introduced the individual dimension by describing moral stress as the result of “external constraints” preventing a “person’s moral
sensitivity” from being put into action. While helpful in establishing the scholarly conversation, early definitions of moral stress were inadequate in describing the individual psychological condition and sensation of one experiencing moral stress. An opportunity exists to explore moral stress as an “inherently personal experience” derived from an “individual decision-maker” grappling with his or her “specific moral obligations” (Reynolds et al., 2012). For the purposes of this study, I use the Reynolds et al. (2012) definition of moral stress, given its robust theoretical foundation. Hence, moral stress is “a psychological state (both cognitive and emotional) marked by anxiety and unrest due to an individual’s uncertainty about his or her ability to fulfill relevant moral obligations” (p. 493).

My hypothesized model assumes moral obligations are those claims made upon a manager, both by the organization and individual, that tax the personal and organizational resources of the manager. In this context, moral stress emerges when managers are faced with competing claims upon their available resources.

For purposes of this study, I will focus on the manager’s personal resources as directed by the “role identities” (Callero, 1985) of the manager. Stryker and Serpe (1982) used identity theory to coin the term “self” as a “conceptual variable” key in explaining social behavior of the individual. The “self” has multiple components referred to as “role identities” (Hogg et al., 1995). Individuals have identities for each role in their life (e.g., parent, spouse, employee) that provide meaning and prescribe specific individual behaviors (Hogg et al., 1995; Reynolds et al., 2012; Stryker, 1980). As individuals perceive themselves to be part of particular group classifications, they define themselves accordingly (e.g., “I am a parent” or “I am a manager”) and begin to identify as such.
(Mael & Ashforth, 1992). The salience (importance) of a specific identity depends upon 1) situation relevancy, and 2) the weight of the role identity in the individual definition of “self” (Mael & Ashforth, 2001). As salience of a role identity increases, the individual is more likely to behave in accordance with the understood prescriptions of that identity, perceiving himself or herself to be “psychologically intertwined” with a larger social group who identify similarly (Mael & Ashforth, 1992). Identity salience becomes an ordering mechanism through which claims made on the “self” are prioritized and either satisfied or rejected.

In the organizational context of this study, “when claims are made upon a resource shared by two or more identities (e.g., an individual’s time), identity salience becomes relevant” (Reynolds et al., 2012) in predicting moral stress. Competing claims may leave the manager uncertain of his or her ability to satisfy all perceived moral obligations (e.g., crisis at work vs. crisis at home). Because the “self” is a “complex” and “multifaceted” entity (Stryker & Serpe, 1982) previously untested in relation to moral stress, I follow Reynolds et al. in hypothesizing separate aspects of identity salience (total role identity salience and role identity salience variance) in hopes of gaining rich understanding of its performance in predicting moral stress. Details of each aspect of identity salience will be provided with each hypothesis.

**The Moderating Role of Moral Attentiveness**

Moral attentiveness is defined as the “extent to which an individual chronically perceives and considers morality and moral elements in his or her experiences” (Reynolds, 2008). In my 2015 study, I discovered that not all executives view similar conflicts through a moral lens. Moral awareness (Rest, 1986) and moral evaluation (May
& Pauli, 2002) (both rationalist constructs), as well as moral intuition (Haidt, 2001), could conceivably account for the variance in executive perceptions of moral obligations; however, I argue moral attentiveness is uniquely capable of capturing this moderated effect. Reynolds (2008) demonstrated a positive relationship between moral attentiveness and moral awareness as described by Rest (1986). Because moral awareness has long been associated with moral behavior, Reynolds proposes moral attentiveness should share the same association. In the battery of empirical studies included in Reynolds (2008), moral attentiveness was also found to influence an intuitive moral-decision-making model in addition to the deliberate moral-decision-making model put forth by Rest. As an effective predictor in intuitive models, moral attentiveness may better impact the “pre-rational” (Haidt, 2001) stage of a moral dilemma, where I believe feelings often associated with moral stress develop. There is a lack of consensus about the definition of moral intuition, which has no validated measures. Given the debate within the field of ethical decision making between cognitive and implicit models, moral attentiveness is capable of performing in both domains.

I argue that two managers may experience identical demands placed upon them in identical roles but perceive the moral aspects and obligations differently, resulting in different levels of moral stress. The effect of moral attentiveness as a moderator is reflected in the following hypothesized relationships.

**Hypotheses**

**Total Role Identity Salience and Moral Stress**

The salience of an identity refers to “the likelihood that the identity will be invoked in diverse situations” (Hogg et al., 1995). As the commitment of the individual
to a specific identity grows, that identity has a greater influence on the definition of “self” (Reynolds et al., 2012). It seems logical that as the number of roles that the individual feels committed to honoring through prescribed action increases, competing claims placed upon one or more of those role identities will result in strain on the identity hierarchy. I define total role identity salience as the total sum of importance an individual places on all major role identities in their life, and total role identity salience is meant to indicate “the extent to which moral obligations that accompany these identities collectively weigh upon the individual” (Reynolds et al., 2012). Coburn (1978) identified a negative relationship between inter-role conflict and psychological and physical well-being. In contrast, studies have also found that some roles offer “social support” and can actually reduce strain and the effects of stress (House & Wells, 1978; La Rocco, House, & French, 1980).

While I give credence to past studies regarding the effects of “social support” from some roles, results have been inconsistent (Schaefer, 1982). I argue that it seems likely that, given finite resources, eventually scarcity of resources occurs as the salience of roles increases to the point that all moral obligations cannot be met, resulting in an increase of moral stress.

\textit{Hypothesis 1. Total role identity salience is positively associated with moral stress for those exhibiting a high degree of moral attentiveness.}

\textbf{Role Identity Salience Variance and Moral Stress}

Variance in salience addresses the direct competition of equally important roles in situations in which the individual has a strong commitment to two or more identities. High variance indicates a clear hierarchy amongst the roles, and priority in commitment and action of one overshadows the other. There is also a clear prescription of behavior.
Little variance indicates near equal salience, and the individual is faced with a dilemma regarding which identity should take precedence and which moral obligations should be fulfilled (Reynolds et al., 2012).

I hypothesize that as variance in salience between role identities decreases, priority of role identities will be uncertain and the ability to honor competing claims on resources will be threatened. The resulting strain on the individual’s definition of self and position in the group classifications he or she identifies with will result in an increase of moral stress.

**Hypothesis 2.** Variance of role identity salience is negatively associated with moral stress for those exhibiting a high degree of moral attentiveness.

**Interaction Effect of Total Role Identity Salience and Role Identity Salience Variance**

Given that high role identity salience is necessary for the role to carry weight in influencing behavior, I propose that in instances where total role identity salience is high, low variance amongst those roles will compound overall strain (i.e., many defining roles of equal importance) and will result in the highest degrees of moral stress. I also propose that this interaction will be significant only for the group showing high levels of moral attentiveness. The following hypothesis represents a multigroup comparison of the interaction.

**Hypothesis 3.** Total role identity salience strengthens the positive relationship between total role identity salience and moral stress for those exhibiting a high degree of moral attentiveness.

**Moral Stress and Turnover Intent**

While turnover intent is not included as a consequence variable in Reynolds et al.’s (2012) model of managerial moral stress, I choose to include this relationship in
order to bridge the model with extensive research in the bioethics domain that has
demonstrated moral stress as a significant predictor of multiple individual performance
and satisfaction constructs, including turnover intent. Likewise, DeTienne et al. (2012)
found moral stress to be the only type of stress to significantly impact job satisfaction,
fatigue, and turnover at the same time, even in the presence of other stressors.

As I seek to understand the specific role of moral stress on the position longevity
of organizational strategic decision makers, I feel motivated to extend my focus of
antecedents to a key consequence variable in hopes that I can replicate the findings of
past research (DeTienne et al., 2012). In alignment with previous research, I hypothesize
that increases in moral stress will lead to an increase in turnover intent, independent of
general stress.

*Hypothesis 4. Moral stress is positively associated with turnover intent (even
while controlling for general stress).*

I argued above that moral attentiveness influences the sense of moral obligations
one may intuitively feel in a given situation. I also argued for the relevance of moral
attentiveness in a rational approach to moral concerns. As individuals experience moral
stress, they may turn to a rational approach of reconstructing the situation and judge the
appropriate course of action is to leave the organization for the sake of their long-term
well-being. Eriksen, Murison, Pensgaard, and Ursin, (2005) found that continued stress
over long periods of time can compromise well-being. I hypothesize that individuals who
are more attentive to moral issues will be more sensitive to the effect moral stress is
having on their long-term well-being, strengthening their intent to leave the organization.

*Hypothesis 4a. Moral attentiveness strengthens the positive effect of moral stress
on turnover intent.*
Method

Participants and Procedure

I recruited high-level executive and senior manager strategic decision makers in small, medium, and large business organizations throughout the United States. I used a public nationwide database of company executives and requested that participants refer other executives in their network. All referrals were screened to ensure surveys were taken once by each participant. Participation was voluntary and initiated from a personal email invitation sent by the lead researcher. I screened for adult participants who work full-time and own or share in the strategic-decision-making responsibility for their organization. Upon initiation of the survey, I screened further for individuals who had recently participated in a “very tough” group strategic-decision-making process within their organization. Participants were offered the opportunity to enter a drawing for a $500 gift card in appreciation for their participation.

The participants (N = 282, of which 108, or 38.3%, were women and 174, or 61.7%, were men) held a wide variety of positions, working in organizations with diverse ownership structures. Executive level positions were held by 46.2% of respondents, with another 10.6% holding board level positions. In total, 91% of participants held a position of manager or higher in the organizational hierarchy. As a measure of organizational type, 40.4% worked in a privately held, for-profit organization; 11.4% in publicly traded, 26.6% in nonprofit; 19.2% in government-owned; and 2.5% in uncategorized. The age brackets of participants were normally distributed, with the largest grouping aged 45–55 (98 participants, or 35%), and 90% aged 35 or higher. As expected, given the age and professional position demographics, income was skewed towards the highest brackets.
with 54% of participants earning more than $100,000 per year. As my target participants were individuals with strategic-decision-making duties, I expected to see skewed distributions in age, position, and income because these individuals typically hold such responsibilities.

I collected data through a one-time anonymous, online survey. Although a single-wave, same-source study is not ideal, I was committed to capturing hard-to-obtain ethically related data from an executive population, which is often avoided in moral stress research. I used this design because of difficulty accessing this executive sample for multiple waves, and my hypothesized relationships between role identity salience and moral stress have to be measured via self-report. I shored up against common method variance concerns by ensuring anonymity and varying question ordering. I address this issue in further detail and justify my design choices in the limitations section of this paper.

In addition to the demographic information collected, the participants were asked to answer a series of questions within the context of a personal experience when they “shared in the strategic decision-making responsibility” for their organization and “were forced to make one or more very tough group decisions.” To guard against unengaged responses, I used an attention trap midway through the survey and interspersed reverse-coded items throughout the survey.

Data were collected over a 60-day period. I then used Listwise deletion after 18 records were found to be missing > 10% of the response data. Given the small number of records deleted, compared to the sample size, I was confident no significant bias was introduced through this process. No patterned responses were detected in review of the
data, indicating strong engagement from participants. Only demographic variables (e.g., age, income) were measured on a continuous scale and thus potentially subject to outliers. There was no theoretical basis to delete any reasonable responses as all reasonable responses were theoretically possible. No outliers were found for these variables. The remaining questions were all administered through a 5-point Likert scale.

Distribution of data was normal, with no skewness statistics falling outside the (+/-) 2.2 range (Sposito, Hand, & Skarpness, 1983). Minor evidence of kurtosis was detected on four variables (> 2.2, but < 4.2). As these results were not “extreme” (> 10), as defined by (Kline, 2005), I decided to retain these and monitor them throughout the analysis. After data screening, complete data were available for 264 participants.

**Measures**

As my study seeks to capture moral conflict within a group decision-making process, the respondents were asked to respond to the survey within the context of a “very tough group decision-making process” they had experienced within their organization.

Each scale was adapted from previously validated scales. Although changes were minor, I performed three separate rounds of review using a “talk-aloud” method before delivering the survey to study participants. In round one, five reviewers—qualified under the same protocol as the survey participants—took the survey with a researcher observing and recording responses and commentary from reviewers. Instances where reviewers exhibited or commented regarding confusion, fatigue, or suggestions for improvement of clarity were recorded until saturation of comments across all reviewers was reached. Minor adjustments in wording and flow were made by researchers, and three new
reviewers took the survey. Any new issues of clarity were addressed by researchers. In the third round, two reviewers reported zero concerns with understanding the survey. The following describes the final scales and adaptations as delivered to study participants.

**Moral Stress**

I used an eight-item scale adapted from DeTienne et al.’s (2012) ethics stress subscale. This subscale was part of a larger, comprehensive job stressor scale. I presented respondents with general situations comprising moral issues and asked them to rate how frequently the situation occurred during the “very tough group decision-making process,” using a 5-point scale (1 = Never, 5 = Always). Four items (situations) were directly adopted from the existing scale, including “Having to do things against my better judgment” and “Having to sometimes stretch the truth in working with someone.” Additionally, four items (situations) were included from common themes in my 2015 qualitative study of 30 executives who were interviewed about ethical conflict in group decision-making processes, including situations such as “Feeling pressured to cut corners” and “Having to do something that you would rather other people not know about.” I included these additional items as a means to ground the situations within a decision-making process, as experienced by my target population. I then asked respondents to measure the intensity of stress felt in each situation on a 5-point Likert scale (1 = Not at all stressful, 5 = Extremely stressful).

Since an employee’s experience of stress is a function of both intensity and frequency (DeTienne et al., 2012), I calculated a total moral stress variable by multiplying the frequency score by the intensity score of each situation and averaged the results for each respondent into a single total moral stress score.
**Role Identity Salience**

I adapted this five-item scale from the Identity Salience Scale by Hoelter (1983). I asked the respondents to read each statement (for example, “This role is central to who I am” and “This role received a high degree of my time and attention”) and then tell us how much they agree with the statement as it applies to each of the following roles: parent, spouse, child, dating person, employee, spiritual person, and athlete. I employed a 5-point Likert scale (1 = Strongly disagree, 5 = Strongly agree).

As existing theory proposes the measurement of sum total role identity salience and role identity salience variance as antecedents to moral stress, I calculated these scores using the data collected from the role identity salience scale. I calculated sum total role identity salience for each respondent by first summing the item scores for each role into a total score for each role. I then summed the total role scores into a single sum total.

As role identity salience variance is meant to capture the competition of demands placed on two or more identities (Reynolds et al., 2012), I averaged the total role scores (to account for the effects of all roles) and subtracted the average from the highest role score to determine the general level of salience variance amongst roles within one respondent. I used the resulting score as the role identity salience variance.

**Moral Attentiveness**

Moral attentiveness was measured using six items from Reynolds’ (2008) 12-item validated scale of moral attentiveness. Reynolds’s scale includes two dimensions: perceptual moral attentiveness and reflective moral attentiveness. Given the time constraints of my target population when taking the survey, as well as the high loadings of each item and the high-reliability scores reported by Reynolds, I decided to condense
the scale and used three items from each dimension. An example of an item from the perceptual dimension is “Many of the decisions I make have ethical dimensions to them.” An example of an item from the reflective dimension is “I often reflect on the moral aspects of my decisions.” I measured all items on a 5-point Likert scale (1 = Strongly disagree, 5 = Strongly agree). For further parsimony, I treated moral attentiveness as a single dimension in my analysis, and the resulting Cronbach’s alpha of the combined scale was .84, consistent with Cronbach’s alpha scores reported by Reynolds in multiple studies.

**Stakeholder Salience**

I adopted the Stakeholder Salience scale from Agle, Mitchell, and Sonnenfeld (1999) and made one subtle adaptation. Rather than referring to “management team” in each item, I simply used “team” to reference the decision-making team of which the respondent was a member. I asked each respondent to read three statements, including “This group received a high degree of time and attention from our team” and “Satisfying the claims of this group was important to our team.” I then asked them to tell us how much they agree with the statement as it applies to each of the following stakeholder groups: shareholder (owner), employee, customer, government, and community. Data were collected using a 5-point Likert scale (1 = Strongly disagree, 5 = Strongly agree).

As with role identity salience, existing theory proposes the measurement of sum total stakeholder salience and stakeholder salience variance as antecedents to moral stress. I used the same logic in calculating these scores that I used for role identity salience. I calculated sum total stakeholder salience for each respondent by first summing the item scores for each stakeholder category into a total score for each stakeholder.
category. I then summed the total stakeholder scores into a single sum total. I averaged the total stakeholder category scores and subtracted the average from the highest stakeholder category score to determine the general level of salience variance amongst stakeholder categories within one respondent. I used the resulting score as the stakeholder salience variance.

**Turnover Intent**

Turnover intention was measured with a three-item scale adapted from Bluedorn (1982). I used a 5-point Likert scale (1 = Strongly disagree, 5 = Strongly agree) when asking respondents the following three questions: “It is likely that I will actively look for a new job next year,” “I often think about quitting,” and “I will probably look for a job next year.” The Cronbach’s alpha was acceptable at .91 and comparable to the validation results of past studies.

**Control (General Stress)**

I used a four-item abridged version of the Perceived Stress Scale from Cohen, Kamarck, and Mermelstein (1983). The abridged version has been tested by multiple researchers as a more efficient scale with comparable reliability. Since I used general stress as a control variable and were sensitive to the length of my survey, I felt confident the four-item version would serve the needs of my study. I asked respondents to tell us how often they felt a certain way, such as “You felt difficulties were piling up so high you could not overcome them” and “You felt confident about your ability to handle personal problems.” I used a 5-point Likert scale (0 = Never, 4 = Very often).
Analyses

I tested the hypothesized model using structural equation modeling techniques with AMOS v24. As recommended by Anderson and Gerbing (1988), I used a two-step approach of first testing my measurement model prior to testing my structural model.

Construct Validity

Within the measurement model, I included the model’s only reflective latent variables of moral attentiveness and turnover intent to determine convergent and discriminant validity. I first performed an exploratory factor analysis on moral attentiveness and turnover intent using maximum likelihood extraction method and Promax rotation method. I suppressed coefficients < .2. As expected, all items loaded in their expected groups, with moral attentiveness loading across the two dimensions discussed in the measurement section. The KMO and Bartlett’s test for sampling adequacy was significant and > .6 (.759), indicating the data were suitable for analysis. Communalities for each variable were > .4, demonstrating adequate correlation for factor analysis (Hair, Black, Babin, Anderson, & Tatham, 2006). Three factors emerged that explained 69% of the total variance. As shown in Table 2, The Cronbach’s alpha for all reflective factors are > .8, including a combined moral attentiveness scale merging the two dimensions, demonstrating a high level of reliability (Fornell & Larcker, 1981). The factors also demonstrate convergent validity with all items loading > .5, and discriminant validity with no strong cross-loadings (> .3) or shared variance > .7 in the correlation matrix (Hair et al., 2006). The resulting pattern matrix can be found in Appendix C. I performed a subsequent confirmatory factor analysis of moral attentiveness and turnover intent. My analysis demonstrated good convergent validity with all items averaging > .7
regression weights amongst their corresponding factors, and good divergent validity with all covariances < .8.

As the remaining variables were calculated variables, I performed principal components analysis of the scale items to ensure the measured items loaded to their respective constructs before moving on to the structural equation model. Role identity salience and moral stress items each loaded to their respective constructs. Role identity salience was analyzed by role. Moral stress was analyzed by the intensity scale. Each role as well as moral stress converged with all KMO and Bartlett’s test scores > .7, communalities > .4, loadings > .8, and reliability scores (Cronbach’s alpha) > .8. Satisfied with the validity and reliability of study constructs, I proceeded to structural analysis.

**Path Analysis**

Within my structural model, I joined moral attentiveness, turnover intent, and general stress (control variable) with my calculated variables of total role identity salience, role identity salience variance, and moral stress. I also included interaction terms modeled as standardized product terms of the manifest variables as seen in Figure 21. I performed a path analysis in order to test the hypothesized relationships, as well as multigroup analysis to test the conditional effects of high moral attentiveness versus low moral attentiveness.

As existing theory on moral stress includes total stakeholder salience and stakeholder salience variance as an additional set of antecedents to moral stress, I tested an additional alternative model including these variables. While not the focus of this study, I include these variables in an alternative model to provide comparative power to my analysis.
Covariance structure models first require examination of overall model fit, so estimated coefficients in the model may be deemed free of bias owing to relevant omitted causes (James, Mulaik, & Brett, 1982). I tested the global fit of the model to ensure the model is an accurate representation of the data. I report the model fit of the hypothesized and alternative model in Table 3 with the thresholds recommended by Hu and Bentler (1995).

**Results**

Descriptive statistics, intercorrelations, and reliability statistics for the study variables can be found in Table 2. For completeness, the correlation table includes the stakeholder variables contained in the alternative model, but not in the hypothesized model. Overall, intercorrelations between variables were low with the exception of two relationships: total role identity salience and role identity salience variance, as well as total stakeholder salience and stakeholder salience variance. Theoretically, I expect these observed variables to be highly correlated because they are calculated from the same items. As a check on multicollinearity, I calculated the Variable Inflation Factors (VIF) to ensure the variance explained by my independent variables did not overlap to the degree that they overinflate the variance explained in my dependent variables. All VIF scores were < 3, except stakeholder salience variance, which registered a score just over the threshold (3.215). As scores of three or less are not considered to be problematic (O’Brien, 2007), the results did not raise concerns about multicollinearity issues.
Table 2. Intercorrelations of Study Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Moral Stress</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Turnover intent</td>
<td>.35***</td>
<td>.91</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Total role identity salience</td>
<td>-0.07</td>
<td>.11</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Role identity salience variance</td>
<td>-0.04</td>
<td>-0.12</td>
<td>.73***</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Total role identity salience X Role identity salience variance</td>
<td>.13*</td>
<td>.10</td>
<td>.06</td>
<td>.31***</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Total stakeholder salience</td>
<td>-0.11</td>
<td>-0.17*</td>
<td>.26***</td>
<td>.08</td>
<td>-0.10</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Stakeholder salience variance</td>
<td>.15*</td>
<td>.15*</td>
<td>.29***</td>
<td>.19**</td>
<td>.10</td>
<td>.72***</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Total stakeholder variance X Stakeholder salience variance</td>
<td>-0.12</td>
<td>-0.07</td>
<td>.19**</td>
<td>-.05</td>
<td>-.11</td>
<td>.22***</td>
<td>.54***</td>
<td>--</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Moral Attentiveness</td>
<td>.26***</td>
<td>.01</td>
<td>-0.12</td>
<td>.09</td>
<td>.03</td>
<td>.04</td>
<td>-.08</td>
<td>.07</td>
<td>.84</td>
<td></td>
</tr>
<tr>
<td>10 General Stress</td>
<td>.26**</td>
<td>.31***</td>
<td>.06</td>
<td>.01</td>
<td>.08</td>
<td>-.18*</td>
<td>.11</td>
<td>.07</td>
<td>.03</td>
<td>.66</td>
</tr>
</tbody>
</table>

Note. N=264. Reliabilities (Cronbach’s alpha) appear on diagonal for reflective variables.

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

Table 3 includes the structural model fit comparison of the hypothesized model and the alternative model, including additional stakeholder salience IVs proposed by Reynolds et al. (2012). I include this comparison table as a test for parsimony. Each model demonstrates acceptable model fit. In addition, when comparing the overall consistency of model fit across both models, as expressed by the various types of fit indices in tandem (Brown, 2015), fit is not improved by adding stakeholder variables. The hypothesized model demonstrates superior performance, given that it represents the data as well as the alternative model, and the predictive power on moral stress and
turnover intent remains virtually the same (R-squared: moral stress = .20/.19, turnover intent = .22/.22) while being more parsimonious.

Table 3. Structural Model Fit Comparison for Parsimony

<table>
<thead>
<tr>
<th>Model</th>
<th>χ²</th>
<th>df</th>
<th>χ²/df</th>
<th>CFI</th>
<th>RMSEA</th>
<th>PCLOSE</th>
<th>SRMR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Threshold (Hu &amp; Bentler, 1995)</td>
<td>&lt;3</td>
<td>&gt;.95</td>
<td>&lt;.05</td>
<td>&gt;.05</td>
<td>&lt;.09</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hypothesized model</td>
<td>95</td>
<td>56</td>
<td>1.70</td>
<td>.97</td>
<td>.05</td>
<td>.42</td>
<td>.08</td>
</tr>
<tr>
<td>Alternative model: Stakeholder antecedents</td>
<td>129</td>
<td>86</td>
<td>1.50</td>
<td>.97</td>
<td>.04</td>
<td>.74</td>
<td>.07</td>
</tr>
</tbody>
</table>

Note: the predictive power on moral stress and turnover intent remains virtually the same (R-squared: moral stress = .19/.20, turnover intent = .22/.22) between both models.

Note: The difference of 30 degrees of freedom is a result of the observed variables included for the latent constructs turnover intent and general stress as well as the three stakeholder salience constructs.

The results of the conditional direct effects of the hypothesized model are provided in Table 4 and Figure 22. Hypothesis 1 was not supported as the total role identity salience was not positively associated with moral stress but was inversely related (β = -.37, p < .01) when moral attentiveness is high, counter to our expectations. As predicted by Hypothesis 2, role identity salience variance was negatively associated with moral stress (β = -.28, p < .05) for individuals exhibiting a high degree of moral attentiveness.

Hypothesis 3, predicting the interaction of role identity salience variance as having a strengthening effect on the positive relationship between total role identity salience and moral stress, was not supported. The effect direction in Hypothesis 1 was not supported and the effect of the interaction was not significant. Supporting Hypothesis 4 and 4a, moral stress is positively associated with turnover intent (β = .20, p < .05), and
the relationship is stronger for those exhibiting high levels of moral attentiveness ($\beta = .47, p < .001$). Table 5 provides a summary of the hypothesis testing.

Table 4. Summary of Conditional Direct Effects

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Low Moral Attentiveness</th>
<th>High Moral Attentiveness</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Moral Stress</td>
<td>Turnover Intent I</td>
</tr>
<tr>
<td>Total Role Identity Salience</td>
<td>.10</td>
<td>.09</td>
</tr>
<tr>
<td>Role Identity Salience Variance</td>
<td>-.01</td>
<td>-.06</td>
</tr>
<tr>
<td>Total Role Identity Salience X Variance</td>
<td>.03</td>
<td>.07</td>
</tr>
<tr>
<td>Moral Stress</td>
<td>-</td>
<td>.20*</td>
</tr>
</tbody>
</table>

Note. N=264. Values are standardized regression coefficients.

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

Note: Turnover Intent I measured direct effects of IV’s on turnover intent without moral stress in the model.
Turnover Intent II adds moral stress.

Figure 22. Path Coefficients
Table 5. Summary of Results

<table>
<thead>
<tr>
<th>Hypothesized relationships</th>
<th>Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: total role identity salience * moral attentiveness → moral stress</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H2: role identity salience variance * moral attentiveness → moral stress</td>
<td>Supported</td>
</tr>
<tr>
<td>H3: total role identity salience * role identity salience variance * moral attentiveness → moral stress</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H4: moral stress → turnover intent</td>
<td>Supported</td>
</tr>
<tr>
<td>H4a: moral stress * moral attentiveness → turnover intent</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Discussion

This study finds that amongst a sample population of key strategic decision makers, made up primarily of senior management, individuals who place near-equal importance on multiple role identities (i.e., who have low role identity salience variance) experience higher levels of moral stress if they are inclined to perceive moral elements in their experiences (i.e., they have moral attentiveness) (Reynolds, 2008). Furthermore, for this same group of people, moral stress has a strong influence on intent to leave their organization (turnover intent). These experiences are significant and meaningful above and beyond the effects of general stress, suggesting that, at least for some, moral stress is a distinct phenomenon deserving of individual attention from both scholars and practitioners.

Perhaps the most surprising finding of the study was that as the individuals (again with high moral attentiveness) increased in total salience across their roles, moral stress decreased. While the directional effect is not supportive of my original hypothesis, the relationship is significant and offers intriguing insight into the complexity of how role identities influence moral stress. In addition, the interaction between role identity salience
variance and total role identity salience was not significant in influencing moral stress, suggesting that these two related dimensions of role identity salience are quite distinct in relation to moral stress.

**Theoretical Contributions**

As was my goal, I have built upon the foundation of Social Identity Perspective and operationalized a portion of Reynolds et al.’s (2012) model of managerial moral stress by providing a first-of-its-kind empirical test of antecedent relationships and highlighting the critical role of moral attentiveness in relation to moral stress. I have expanded theory by elaborating on the relationship between role identity salience variance and moral stress and uncovering the previously untheorized directional effect of total role identity salience on moral stress. I have strengthened the practical implications associated with moral stress by linking the model with a key organizational outcome (turnover intent) and legitimizing the discriminant effect of moral stress beyond general stress for a unique population (high-level leaders with significant decision-making responsibility).

I first highlight the influential role that the nascent construct of moral attentiveness plays in moderating the relationships within the model. The difference in effects between individuals with high moral attentiveness and those with low moral attentiveness were striking. This conditional effect is a profound account that should be considered in the long-running debate between general stress researchers and ethics researchers regarding the legitimacy of moral stress. It seems that for high-level organizational employees who are morally attentive, moral stress is indeed a threat to well-being and position longevity. For others who are less attentive to moral aspects,
moral stress is a mirage and indistinguishable from general stress. Moral attentiveness may be key in reconciling the variation in executive accounts of moral stress and its role in ethical conflict and decision making.

My paper illustrates that role identity salience is a complex concept. The positive relationship of role identity salience variance and moral stress is in line with even the earliest conceptual definitions of moral stress and provides empirical support that has been missing from the domain. Bird and Waters (1989) predicted that moral stress would result from “role conflict” and “ambiguity” of “moral expectations.” Low role identity variance has proven to be an effective measure of “role conflict.” It is also likely that low role identity salience variance would leave the priority of roles, and accompanying moral expectations, unclear (ambiguous). When Lützén et al. (2003) introduced “external constraints” as the cause of moral stress when it prevents action in accordance with moral sensitivity, it is likely that their focus centered on organizational constraints. However, identity theory treats competing claims from various roles upon individual finite resources much like external constraints, in that there are times when not all claims can be satisfied, and priorities will be assigned. Low role identity salience variance may also act as a viable proxy for the effects of the “external constraints” described by Lützén et al. (2003) on moral stress. Finally, the effect of low role identity salience variance on moral stress also validates Reynolds et al.’s (2012) definition of moral stress as “due to an individual’s uncertainty about his or her ability to fulfill relevant moral obligations,” in that conflict between equally salient roles will leave an individual uncertain about which role identity to satisfy. This study offers the first empirical evidence supporting
both the conceptual and operationalized definitions prevalent in the moral stress literature.

The unexpected result of total role identity salience indicating a negative relationship with moral stress opens the door to consider alternative explanations in line with theories that recognize the positive effects of additional roles. Early in my study, I considered the “social support” effect theorized by House and Wells (1978). An example would be the comforting effect a supportive family would have on someone who is experiencing high demands and pressure from work. It may be that additional role identities offer various environments of support in which pressures from other roles may be dispersed, allowing for an outlet where positive coping strategies for stress may be deployed. Another promising explanation for my confounding results is role accumulation theory (Sieber, 1974). Sieber (1974) disputes the tendency to assume that multiplicity of roles and role accumulation leads to strain, conflict, and overload. He proposes that the net benefits of multiple roles outweigh the stress associated with holding multiple roles, to the point that it is more gratifying to hold many rather than few. He identifies “role-privileges,” “overall status security,” “resources for status enhancement and role performance,” and “enrichment of the personality and ego gratification” as types of benefits enjoyed by those with a multiplicity of roles. Total role identity salience may, in fact, reward the individual with benefits similar to those described by Sieber. Of particular interest is an assertion by Sieber that as one increases the number of roles and importance in those roles, new resources are opened up to the individual, allowing him or her to accomplish more than before. Were this true it would indeed dismantle a key assumption in my model that relies on competing claims for the
same resource. If resources were increased, then the potential conflict of role identities vying for the same resources can be avoided. An example may be that as a manager moves up in organizational hierarchy and demands increase, so too does authority to deploy additional resources as desired. The dueling effects of total role identity salience and role identity salience variance offer an exciting new insight into the complex relationship of previously unexplored moral stress antecedents.

While turnover intent is an imperfect indicator of actual turnover, my study offers two important contributions by testing turnover intent. First, as turnover intent is one of the most frequently used outcome variables in moral stress research, I felt compelled to replicate these findings by linking this known outcome variable in the same model to never before tested antecedents. By testing a comprehensive model, I situate my findings in the same theoretical conversation and move it further by extending moral stress models. Second, at the center of moral stress is inter-role conflict in the form of low role identity salience variance. Inter-role conflict is a known predictor of job dissatisfaction, life dissatisfaction, and physical strain (Cooke & Rousseau, 1984). I propose that although turnover intent does not always perfectly predict turnover, there may be other negative effects experienced by the individual and organization when someone is intending to leave. Turnover intent is typically highly correlated with job dissatisfaction, decreased organizational commitment, lowered morale, higher absenteeism, overt dissent, and higher turnover (Mason & Mudrack, 1997; VanSandt & Neck, 2003; Victor & Cullen, 1988). The employee is arguably less effective as he or she is preoccupied with his or her desire to move on from the organization. This is characterized by practitioners as an employee “checking out.”
As a final contribution, my study provides compelling empirical evidence that moral stress should not automatically be subsumed by general stress constructs. It is clear in the results that moral stress is discriminant from general stress and deserves individual attention. I propose that under some conditions, moral stress may be found to offer a stronger explanation for stress-related outcomes than aspects of stress that ignore moral implications—at least for those with high moral attentiveness. Moral stress has been established as a legitimate form of stress deserving of expanded study and analysis.

**Limitations and Directions for Future Research**

There are some limitations to this study, which present potential avenues for future research. First, my data is cross-sectional. Given my desire and design to focus on high-level organizational decision makers, and knowing the traditional difficulty in accessing this population, I chose cross-sectional data collection in order to obtain a larger sample. Design strengths (such as multiple measurement points) have been compromised in past organizational research when seeking to access top-level leaders—for example, Bunderson and Thompson (2009) used cross-sectional data in their award-winning “Call of the Wild” article, published in *Administrative Science Quarterly*, while performing initial empirical tests on emergent theory of “neoclassical calling.” In addition, two of the core theorized relationships in my model—involving the proposed moderation of moral attentiveness—were found to be significant even while using same source data. As interaction effects are more difficult to find using same source data (as shown by Siemsen, Roth, & Oliveira, 2010), this means that my results should be seen as conservative. That being said, I invite others to extend my work and strengthen causal inferences with longitudinal data and actual turnover data.
Second, my data is single-wave and single-source and relies on individual accounts of past events. I followed Podsakoff, MacKenzie, Lee, and Podsakoff (2003) in addressing self-report bias by ensuring confidentiality of respondent information and response data in order to “reduce evaluation apprehension,” especially in the context of ethics-related measures. I also used attention traps and reverse-coded items within key scales in order to assess unengaged responses. Lastly, I created “psychological separation” by disguising the connection of predictor variables to criterion variables through indirect measures and varied terminology.

The difficulty of capturing data on ethical conflict and organizational strategic-decision-making processes as they naturally occur makes direct observation nearly impossible. Similar to Hambrick and Cannella’s (1993) study of “acquired executives” published in The Academy of Management Journal, I was forced to rely on indirect data, given accessibility issues to my target population. I extend the challenge for researchers to develop creative ways to capture new data sources that will aid in triangulating on a more rigorously supported theory of moral stress.

Third, given that my hypothesis exploring the effect of moral attentiveness on the interaction variable of role identity salience resulted in moderated moderation, I chose not to analyze additional demographic variables as potential moderators in this study so as to preserve statistical power. As it is clear that moral stress can vary between groups, given my results with moral attentiveness, I call on future researchers to extend testing with additional moderators. Employee seniority (Tabak & Orit, 2007), increased age (Corley et al., 2005), and lower income (O’Donnell et al., 2008) have all shown potential to impact moral stress in other studies.
Finally, I deliberately chose to focus on a small set of antecedents in this study, given the limited time for our high-level leaders to complete surveys and to fulfill principles of parsimony. I acknowledge that this is an initial effort to explore the antecedents of moral stress, and I invite further research into additional antecedents (e.g., stakeholder salience) included in Reynolds et al.’s (2012) model of managerial moral stress, as well as other possible environmental factors.

**Practical Implications**

This paper provides support for the scholar and practitioner alike to consider moral stress as a threat to the retention of top talent within organizations. The model of managerial moral stress is the first model of moral stress intended to offer insight regarding potential causes of moral stress in a commercial organization. My study brings empirical backing to the model and should encourage ownership groups to consider the perceived moral obligations of strategic decision makers in their organization and how various pressures imposed on them may affect their well-being and longevity with the organization.

Additionally, this work allows practitioners to consider a move beyond attempts to perfectly match value frameworks and mission statements between individual and organizations, a challenge considering the diverse workforces present in most organizations. Alternatively, organizations might benefit from focusing less on value match and more on providing avenues for employees to communicate and manage competing claims on role identities. While salience of role identities will vary by individual, affecting where they place value and commitment, perhaps it is of greater
import to overall well-being to aid individuals in managing the demands and resources associated with their most salient identities.

**Conclusion**

It is time for organizations to take an interest in the specific ways in which stress may be affecting the well-being and longevity of their top talent. Rather than cycling through executives, looking for the select few who seem to be able to manage the general strain and stress brought on by high-pressure decision-making environments, perhaps more thoughtful consideration of what types of stress pose the greatest threats to sustainable employment is in order. This study has legitimized moral stress as a distinct form of stress that may seriously threaten the ability of certain individuals to properly function in their position. Ignoring the impact of moral stress and its causes could unnecessarily drain an organization of valuable talent. Conversely, acknowledging this phenomenon could help an organization create an environment where top talent is attracted and retained.
CHAPTER 4: QUANTITATIVE-STUDY #3:
THINKING GOOD, FEELING BAD: HOW MORAL ATTENTIVENESS IMPACTS MANAGERIAL MORAL STRESS VIA THE MEDIATING MECHANISM OF MORAL DISSONANCE

Study 2 supported my hypothesis that conflict between role identities in a senior manager is positively related to moral stress, and has a meaningful impact on turnover intent, above and beyond the effect of general stress. The impact moral attentiveness had on moderating these relationships was striking. This conditional effect sparked the question: how does moral attentiveness impact moral stress?

Reaching back to the findings from Study 1, I seek to understand the mediating mechanism of the relationship between moral attentiveness and moral stress. Within the VAC (Value Alignment Cycle) process model, most interviewees described an intuitive moment in Phase I where they simply felt whether the prevailing direction of the group and/or organization was “right” or “wrong.” These feelings, when “wrong,” were described as a discomfort similar cognitive dissonance. Given the moral nature of the situation, I termed this variety of cognitive dissonance as “moral dissonance.” This terminology is supported by Lowell’s (2012) definition of moral dissonance as “cognitive dissonance with a moral dimension.” I define moral dissonance as the mental discomfort experienced by a person when the organizational path (as manifested through a specific decision or behavior-usually directed by a superior or group of peers) goes against his/her own values and beliefs. Moral dissonance, unreconciled, often preceded the experience of moral stress in Study 1.

For Study 3, I embed moral dissonance in the theoretical framework (see Figure 23) as an antecedent to moral stress within the decision-making context.
Lastly, while Study 2 bolstered the validity of the managerial moral stress construct, there were limitations to the inferences I was able to draw from the work due to the single source, cross-sectional data I used. While I argue that such data collection methods have their place when working with a hard to reach population and when speaking about individual level, self-report constructs, Study 3 was designed to improve the causal inferences I might draw by using a longitudinal method, collecting data on moral attentiveness and moral dissonance in one wave, and moral stress in a second wave. In order to increase reliability of the moral stress measure, and generalizability of the moral stress phenomenon across different populations, Study 3 used a sample of managers from multiple levels of a single organization. I explain the research approach and design in detail within Study 3.

**Figure 23. Study 3 Theoretical Framework**
**Introduction**

Corporate leadership today is suffering from a crisis of trust. The 2013 Edelman Trust Barometer reported that in a survey of 30,000+ global respondents, only 28% of respondents believe that businesses “follow ethical practices” (Edelman, 2013). Among American respondents, only 15% “trust business leaders to tell the truth.” In the latest 2017 report, Edelman reports that trust in all institutions globally is at an “all-time low.”

Society is calling out for more ethical leadership; more specifically, leaders who consider the ethical implications of their actions. With the rise of Corporate Social Responsibility (CSR), Business leaders are expected to recognize the needs and demands of multiple stakeholders, use wisdom and compassion in deciding which stakeholders are most “salient” (Mitchell et al., 1997) and “create value” for all (Freeman, 2001). This is a considerable moral obligation for modern organizational leaders. Such a leader would need to regularly and “proactively engage stimuli” in their environment “related to morality” so as not to miss potential moral obligations and implications embedded in their decisions (Reynolds, 2008). In 2008 Reynolds described “the process by which an individual actively screens and considers stimuli related to morality” as “moral attentiveness”.

There may be unintended negative consequences and a potential moral hazard associated with our demands that leaders be more morally attentive. In 2012, Reynolds et al. theorized moral attentiveness may significantly amplify the level of moral stress in individuals experiencing competing demands from various roles and stakeholders (Reynolds et al., 2012). As moral stress research across multiple domains has repeatedly linked moral stress to impaired physical health, psychological well-being, and work
performance (DeTienne et al., 2012; Kahn & Byosiere, 1992; Sauter & Murphy, 1995), we place organizational leaders in a difficult position by demanding behavior from them (expecting moral attentiveness), that may significantly harm them (through the consequences of moral stress). It has also been suggested that moral stress may actually impair a managers ability to make ethical decisions (Reynolds et al., 2012). The ethical mindset we expect from our leaders may actually hinder ethical behavior. How might we deliver our organizational leaders from this moral hazard? I propose that a deeper understanding of how moral attentiveness impacts managerial moral stress can be a first step to developing an escape plan from this counter-productive cycle. By testing theoretically viable mediators, we may find new ways to manipulate the mechanisms in the relationship between moral attentiveness and managerial moral stress.

In 2015, I conducted a qualitative research study investigating the role of moral stress within high-pressure executive decision-making processes (Ames, 2015). I discovered the level of moral attentiveness in an executive seemed to influence their “moral intuition” (Haidt, 2001), as well as their sense of cognitive dissonance as it related to how their personal values competed with the organizational values in this decision-making context (Ames, 2015). Given the moral dimension of this dissonance, I have adopted the term “moral dissonance” (Lowell, 2012) to describe this phenomenon. My (2016) quantitative analysis of managerial moral stress was the first empirical study of the moderating effect of moral attentiveness, previously only theorized by Reynolds (2008) and inferred in my (2015) qualitative work. This research established moral attentiveness as a meaningful contextual variable when predicting managerial moral stress but does not explain how moral attentiveness may impact managerial moral stress.
The moral stress research stream in general exhibits a limited understanding of the antecedents of moral stress.

The purpose of this study is to extend the nascent conversation of managerial moral stress by investigating antecedent relationships rooted in the cognitive processes of organizational managers and further establish moral stress as a distinct form of stress (apart from general stress), deserving of independent study. I hope to understand how managerial moral stress may be influenced through mediating mechanisms, potentially allowing future researchers and practitioners to chart a sustainable course away from the theoretical moral hazard moral attentiveness poses toward diminished executive well-being and ethical behavior.

I use multi-phase (over a twelve-week period) survey data collected from 130 organizational managers in a large U.S.-based sales organization to 1) Perform the first empirical test of the relationship between moral attentiveness and moral stress; 2) test the mediating effect of moral dissonance on the previous relationship as inferred by my 2015 study; and 3) control all analyses for the effects of general stress.

**Theoretical Background**

Figure 24 displays the hypothesized model. It links moral attentiveness with moral stress through the mediating mechanism moral dissonance, while controlling for general stress, age, and socially desirable responses. In the following sections, I explain the theoretical justification for the model and hypothesized relationships.
General Stress

Stress in general manifests through physical and emotional strain, (Cooke & Rousseau, 1984; Selye, 1956), threatening well-being when one feels “the demands of a particular transaction are evaluated as about to tax or exceed the resources of the individual” (Dewe et al., 1993). In 1984, Lazarus and Folkman presented a detailed theory of psychological stress built on a cognitive appraisal model of the relationship between individual and environment. When the individual’s goals and values (such as those held by an individual executive) interact with the demands of their environment (such as the larger organization and accompanying stakeholders), and the demands of the environment exceed the resources of the individual, stress results (DeTienne et al., 2012), “endangering his or her well-being”.

Moral Stress

While it has been argued that moral components are implicit within the factors of stress and not deserving of special consideration (Glasberg et al., 2006), I argue moral...
stress deserves special attention as a unique type of stress. Reynolds et al. (2012) recognized previous discussions of stress typically emphasize the structural aspects of stress, such as external stressors (workload, time pressure, etc.) and interpersonal conflict (Motowidlo et al., 1986). This is reflected in the earliest attempts at defining moral stress. Bird and Waters (1989) defined moral stress as “a result of role conflict and role ambiguity in connection with moral expectation.” Lützén et al. (2003) introduced the individual dimension by describing moral stress as the result of “external constraints” preventing a “person’s moral sensitivity” from being put into action. While helpful in establishing the scholarly conversation, early definitions of moral stress were inadequate in describing the individual psychological condition and physiological sensation of one experiencing moral stress. An opportunity exists to explore moral stress as an “inherently personal experience,” derived from an “individual decision-maker” grappling with their “specific moral obligations” (Reynolds et al., 2012). For the purposes of this study, I build off of Reynolds et al. (2012) definition of moral stress, given its robust theoretical foundation. In their study moral stress is defined as “a psychological state (both cognitive and emotional) marked by anxiety and unrest due to an individual’s uncertainty about his or her ability to fulfill relevant moral obligations” (p. 493). This definition shows great refinement from earlier attempts, but remains a blunt concept, failing to encompass the physiological strain mentioned by Cooke and Rousseau (1984) and Selye (1956), that is a hallmark of stress. Based on traditional stress research and my 2015 qualitative findings, I distinguish moral stress as a physiological and emotional strain (often times accompanied by anxiety and unrest) due to un-reconciled moral dissonance. The key difference is in the re-positioning of the cognitive elements of moral stress as a distinct
phenomenon referred to as moral dissonance, different from the physiological and emotional elements traditionally associated with stress. I unpack moral dissonance in greater detail later in this section.

**Moral Injury**

The distinction between cognitive and physiological/emotional strain associated with moral conflict among stakeholders and roles may also be informed by “moral injury” research. Moral injury, a phenomenon studied in military ethics, refers to taking part in, witnessing, or failing to prevent acts that “transgress deeply held moral beliefs and expectations” (on the part of a soldier in this context), which may be “deleterious is the long-term, emotionally, psychologically, behaviorally, spiritually, and socially” (Litz et al., 2009). In the model presented by Litz et al. (2009), there exists a distinction after moral transgression, referred to as “dissonance,” or “inner conflict,” which precedes the guilt, shame, and anxiety leading to the negative outcomes listed above. Moral injury literature also describes a process by which anxiety is induced after the individual’s inability to justify the transgression and reconcile the dissonance/inner conflict (Shay, 2014). This is an example in which the cognitive process is distinguished from the emotional/physiological reaction and subsequent behavioral outcomes.

Is moral stress the same as moral injury? I recognize the conceptual overlap but draw two important distinctions. First, my definition of moral stress is associated with the moral agent “uncertain” in their ability to fulfill moral obligations, primarily because they are unsure of which obligations are most salient, or their personal resources seem insufficient. In the case of moral injury, the moral agent responds from an understanding that their beliefs of “what is right” (Shay, 2014) have been transgressed, which indicates
certainty in what should have been done. In other words, moral injury seems more akin to acute distress from being “wronged,” while moral stress is a cumulative reaction to prolonged exposure to moral uncertainty. Additionally, while the implications of moral transgression in organizational management can be severe, I find it difficult to draw a contextual comparison between the consequences of military combat and business operations. The antecedents of the consequences may follow the same conceptual pattern; however, the magnitude and severity of consequences may diverge. A full analysis of the discriminant validity of these concepts, which up until now have been separated by domain, is warranted but not the focus of this study.

Managerial Moral Stress

In an organizational context variation between organizational and individual perspectives on ethical matters leads to the distinct phenomenon of moral stress (Wyld & Jones, 1997). In 2003, VanSandt and Neck also suggested that “discrepancies between corporate and personal ethics” introduce moral stress.

As executives are typically tasked with the high-level responsibility of managing strategic efforts within organizations, they often participate in high-pressure strategic decision-making processes with potential impact to multiple stakeholder groups. When claims are made upon a resource shared by two or more stakeholders/roles (e.g., executive’s time), stakeholder/role salience becomes relevant (Reynolds et al., 2012) in predicting moral stress, and competing claims may leave the manager uncertain of her/his ability to satisfy all perceived moral obligations. Therefore, managerial moral stress is simply moral stress experienced by an organizational manager.
Central to my study is the idea that a manager must be able to perceive potential conflicts among competing claims, as well as the moral implications of those claims, in order to feel the resulting moral stress.

**Moral Attentiveness**

Moral attentiveness is defined as the “extent to which an individual chronically perceives and considers morality and moral elements in his or her experiences” (Reynolds, 2008). In my 2015 study, I discovered that all executives do not view similar conflicts through a moral lens. Moral awareness (Rest, 1986), and moral evaluation (May & Pauli, 2002) (both rationalist constructs), as well as moral intuition (Haidt, 2001), could conceivably account for the variance in executive perceptions of moral obligations; however, I argue moral attentiveness is uniquely capable of capturing the mediated effect in my hypothesized model. Reynolds (2008) demonstrated a positive relationship between moral attentiveness and moral awareness as described by Rest (1986). As moral awareness has long been associated with moral behavior, Reynolds proposes moral attentiveness should share the same association. In the battery of empirical studies included in Reynolds (2008), moral attentiveness was also found to influence an intuitive moral decision-making model in addition to the deliberate moral decision-making model put forth by Rest. As an effective predictor in intuitive models, moral attentiveness may better impact the “pre-rational” (Haidt, 2001) stage of a moral dilemma, where I believe feelings often associated with moral dissonance and moral stress develop. Moral intuition suffers from a lack of consensus on the definition and no validated measures. Given the debate within the field of ethical decision-making between cognitive and implicit models, moral attentiveness is capable of performing in both domains.
Another relevant difference between moral attentiveness and moral awareness is “chronic accessibility” (Fiske & Taylor, 1991). Moral attentiveness refers to a regular and “pro-active” search for moral stimuli on the part of the individual, which makes it a construct “independent of any particular event” and more applicable to describing “global behaviors” such as “general moral conduct” (Reynolds, 2008). Moral awareness is situationally based and depends on the magnitude of the situation as well as external influencers to bring moral implications into focus. I find the difference important as society has demanded managers to be pro-active in their sensitivity and behavior towards business ethics. Additionally, my study is designed to capture experiences of moral stress experienced generally within the manager’s organization. For these reasons, moral attentiveness is a more accurate measure of the focal phenomenon.

The Mediating Role of Moral Dissonance

Cognitive Dissonance

Festinger’s 1962 theory of cognitive dissonance has had a profound effect on social psychology in describing motivations behind individual behaviors. Cognitive dissonance is a “state of tension whenever an individual holds two cognitions (ideas, attitudes, beliefs, opinions) that are psychologically inconsistent” (Aronson, 1995). The consequence is an uncomfortable state which bothers the individual, driving them to find ways to reduce the inconsistency and subsequently ease the feeling of discomfort. This need to reduce dissonance usually motivates behavior towards reshaping one of the two cognitions in conflict (ideas, attitudes, beliefs, opinions) until harmony is restored (Cooper, 2007). In the context of my study, I propose that managers are susceptible to experiencing cognitive dissonance by nature of the frequent decisions they make in
cooperation with other organizational agents that often involve impacts to multiple stakeholders. Again, these stakeholders expect organizational leaders to keep stakeholder values in mind when making decisions. In this sense, stakeholders expect the manager to act as agent (at least to some degree, based on salience) for their value framework within the decision-making process.

**Moral Dissonance**

When an individual thinks they have done something morally wrong, they tend to “feel dissonance very acutely” (Bloom, 2005; Hauser, Cushman, Young, Kang-Xing Jin, & Mikhail, 2007; Lowell, 2012; Wright, 1996). “Moral dissonance is cognitive dissonance, only with a moral dimension” (Lowell, 2012), and manifests when conflict exists between an individual’s general cognitions and their moral values (Holland, Meertens, & Van Vugt, 2002; Lowell, 2012). In my organizational context, moral dissonance would occur when circumstances create conflict between personal beliefs of an individual manager and competing values of other organizational agents or stakeholders. Another layer of moral dissonance may occur in the conflict between the various role identities of the manager when acting on behalf of stakeholders in one role and concurrently maintaining a value framework associated with another salient role in their life (i.e., parent, spouse, religious person).

Just as I assert that moral stress is distinct from general stress, I propose that a distinction between cognitive dissonance and moral dissonance is justified. It is incongruent to analyze a seemingly non-moral conflict (e.g., an organization requires a suit and tie, but the individual only wears jeans and a t-shirt), with an ethical conflict (e.g., a nurse who believes hospital policy is preventing him/her from providing proper
end of life care to a dying patient) given differences in the cognitive impact of each as highlighted by research. Such distinctions are supported by moral intuition theory’s assertion that moral reasoning is shaped by “hot cognitions” (emotionally charged rationale) unique in formulation and effects to those of the “cold calculation” of nonmoral conflict (Haidt, 2001). J. D. Greene et al. (2001) have also introduced new measurement methods using functional magnetic resonance imaging by presenting subjects with various personal moral dilemmas to demonstrate how “affective primacy” impacts certain decision-making centers of the brain and that there are “systematic variations in the engagement of emotion in moral judgment.” As these findings establish a meaningful difference in the perceptions and reactions to moral issues, they justify a distinction when theorizing about the effects of dissonance and stress in morally charged experiences.

**Hypotheses**

**Moral Attentiveness and Moral Dissonance**

I propose that a morally attentive organizational manager, given the chronic and proactive nature of their engagement with moral stimuli in their environment, are much more likely to perceive dissonance-inducing dilemmas as the values of various stakeholders, organizational agents, and role identities collide. While it may be true that these collisions remain situational, I argue that the perceived disharmony among competing value frameworks will increase as moral attentiveness increases to a frequency characterized as a general state of moral dissonance experienced by the manager within their organizational life.

*Hypothesis 1. Moral attentiveness has a positive effect on moral dissonance.*
Moral Dissonance and Managerial Moral Stress

While dissonance is defined by discomfort, and moral dissonance is especially acute, it remains a cognitive function (albeit colored with affective primacy). I make this distinction because moral dissonance should not be confused with the physiological and emotional strains of stress. I propose that moral stress manifests itself after moral dissonance remains unreconciled, leaving the manager in a chronic state of dissonance, unsure, and uncertain about which moral obligations they should fulfill.

Hypothesis 2. Moral dissonance has a positive effect on managerial moral stress.

Mediated Relationship between Moral Attentiveness and Managerial Moral Stress

Previous research suggests moral attentiveness has a contextual effect on moral stress. I present logic above that justifies a potential causal relationship when mediated through moral dissonance. I propose moral attentiveness impacts managerial moral stress by increasing moral dissonance first, which can, in turn, result in moral stress. Traditional moral dis-engagement strategies which suspend self-sanction as a reaction to moral dissonance are not likely to apply as the external source of the dissonance (stakeholders and organizational agents) will demand judgment and ruling on the ethical decisions facing the organization, increasing the likelihood that a legitimate party will be left with their moral obligations unfulfilled, and the manager as their representative will in either case experience the stress associated with unfulfilled moral obligations.

Hypothesis 3. Moral dissonance mediates the positive relationship between moral attentiveness and managerial moral stress.

In addition to the hypothesized relationships listed above, I control for the effects of general stress, age, and social desirability.
General stress researchers have challenged the notion that stressors resulting from moral impasse do not deserve special distinction. They assert that the general stress subsumes the moral element (Glasberg et al., 2006). Based on the upon themes of potent and acute reactions to moral conflict that emerged from Study 1, and well as statistical effects between role conflict and moral stress (while controlling for general stress) observed in Study 2, I add my voice to that of previous moral stress researchers who assert that moral stress is a “distinct phenomenon” (Wyld & Jones, 1997). I control for general stress in Study 3 to support the same assertion.

Long is the debate on the effect of age on ethical development, and ethical decision-making (Kohlberg, 1969; Treviño & Youngblood, 1990). Results continue to be mixed; however, a 1998 meta-analysis by Borkowski & Ugras, on studies from 1985 through 1994 investigating age and ethical development concluded that older individuals do seem to have stronger ethical attitudes. While this may hold for studies focused on age in the general population, my study sample is expected to pull from a demographic of similar ages and experience. I do not anticipate a significant effect in this study but feel compelled to include it given its history as a potentially meaningful influencer of ethical studies.

Lastly, given the sensitive nature of self-reporting moral elements of thinking and behavior, I follow standard protocol of controlling for socially desirable responses from survey participants.
Method

Participants and Procedure

I analyzed data sampled from management-level members of a United States-based direct sales organization. Two surveys were issued over the course of 12 weeks (each wave approximately 6 weeks apart) to 1,000 leaders/supervisors within the company. One-hundred-thirty of the leaders responded to the surveys at both time periods. As moral stress is theorized to result from unreconciled moral dissonance over time, Survey 1 focused on moral dissonance measures, while Survey 2 focused on moral stress. Due to survey length constraints, I was unable to collect every variable in both data collection waves. Within the measure descriptions, I also indicate which time periods each measure was collected (denoted by T1 and T2). The data were de-identified before transfer to this research team. One of the conditions to gain access to this sample prevents us from reporting standard demographics about the participants. Participation was voluntary and initiated from an email invitation sent by the corporate management team. The participants (n = 130) held a wide variety of leader/supervisor positions, working as independent sales representatives managing teams and groups of teams made up of other independent sales representatives.

The participants were asked to answer a series of questions within the context of their overall work experience within this organization as well as general state of mind during the time period they worked within this organization. To guard against unengaged responses, I interspersed reverse coded items throughout the survey. All questions were forced response except for Age.
Measures

As my study seeks to capture moral stress experienced by individual managers within an organization, the respondents were asked to respond to questions about moral stress, moral dissonance within the context of their work experience within the organization. To understand how the dependent variables of moral stress and moral dissonance are impacted by the general characteristics of moral attentiveness and general stress, I asked the respondents to consider the questions without specific context (i.e., life in general).

Each scale was adapted from previously validated scales. Although changes were minor, I performed three separate rounds of review of all scales except moral dissonance (reviewed using a separate method). For the greater majority of scales, I used a “talk-aloud” method before delivering the survey to study participants. In round one, five reviewers—organizational managers—took the survey with a researcher observing and recording responses and commentary from reviewers. Instances where reviewers exhibited or commented regarding confusion, fatigue, or suggestions for improvement of clarity were recorded until saturation of comments across all reviewers was reached. Minor adjustments in wording and flow were made by researchers, and three new reviewers took the survey. Any new issues of clarity were addressed by researchers. In the third round, two reviewers reported zero concerns with understanding the survey. In the case of moral dissonance, the scale was added to the survey protocol after the initial “talk-aloud” exercise. I distributed the adapted scale to three separate academic researchers with expertise in the domain of business ethics to judge face validity of the adapted scale. In each case, the researchers concluded that the scale for moral dissonance
is a reasonable adaptation with sufficient justification for use in this context. The following describes the final scales and adaptations as delivered to study participants.

Moral Stress (T2)

I used a 5-item scale adapted from DeTienne et al., (2012) ethics stress subscale. This subscale was part of a larger, comprehensive job stressor scale. I presented respondents with general situations comprised of moral issues and asked them to rate how frequently the situation occurred while working within their organization, using a 5-point scale (1 = Never, 5 = Always). Two items (situations) were directly adopted from the existing scale, as examples: “Having to do things against my better judgment,” and “Having to pretend to be someone I am not to win the confidence of others.” Additionally, 3 items (situations) were included from common themes in my 2015 qualitative study of 30 executives interviewed about ethical conflict in organizational settings: “Having to cut corners I normally wouldn’t,” “Having to keep relevant information from others,” “Having to do something that you would rather other people not know about.” I included these additional items as a means to ground the situations with demonstrated management experiences. I then asked respondents to measure the intensity of stress felt in each situation on a 5-point Likert scale (1= Not at all stressful, 5= Extremely stressful).

Since an employee’s experience of stress is a function of both intensity and frequency (DeTienne et al., 2012), I calculated a total moral stress variable by multiplying the frequency score by the intensity score of each situation and averaged the results for each respondent into a single total moral stress score.
Moral Dissonance (T1 & T2)

I adapted this scale from the “affect index” portion of the cognitive dissonance scale by Elliot & Devine (1994) designed to measure discomfort. I asked respondents to read the same moral issues presented in the moral stress scale and then asked them: “Please tell us how uncomfortable this situation makes you feel” and “Please tell us how much this situation bothers you.” I employed a 5-point Likert scale (1= Not At All Uncomfortable, 5= Extremely Uncomfortable; 1=Not At All Bothered, 5=Extremely Bothered)

I calculated a total moral dissonance score multiplying the “discomfort” score for each situation by the frequency score reported earlier in the survey, as well as the “bothered” score by the frequency score. The final discomfort score and the final “bothered” score were then added together to create a total moral dissonance score.

Moral Attentiveness (T1 & T2)

Moral attentiveness was measured using six items from Reynolds’ (2008) 12-item validated scale of moral attentiveness. Reynolds’ scale includes two dimensions: perceptual moral attentiveness and reflective moral attentiveness. Given the time constraints of my target population when taking the survey, as well as the high loadings of each item and the high-reliability scores reported by Reynold’s, I decided to condense the scale and used three items from each dimension. An example question from the perceptual dimension is “Many of the decisions I make have ethical dimensions to them.” An example question from the reflective dimension is “I often reflect on the moral aspects of my decisions.” I measured all items on a 5-point Likert scale (1 = Strongly disagree, 5 = Strongly agree). Loadings for each dimension can be seen in The Study 3
Pattern Matrix (Appendix C) with the “perceptual” items listed as moral attentiveness 1 thru 3, and the “reflective” items as 4 thru 6. For further parsimony, I treated moral attentiveness as a single dimension in my analysis and the resulting Cronbach’s alpha of the combined scale was .85, consistent with Cronbach’s alpha scores reported by Reynold’s in multiple studies.

**Control: General Stress (T2)**

I used a 4-item abridged version of the Perceived Stress Scale from Cohen, Kamarck, and Mermelstein (1983). The abridged version has been tested by multiple researchers as a more efficient scale with comparable reliability. Since I use general stress as a control variable and were sensitive to the length of my survey, I felt confident the 4-item version would service the needs of my study. I asked respondents to tell me how often they felt a certain way, for example: “You felt difficulties were piling up so high you could not overcome them” and “You felt confident about your ability to handle personal problems.” I measured using a 5-point Likert scale (0 = Never, 4 = Very Often).

**Additional Standard Controls: Age (T1 & T2), Social Desirability (T1 & T2)**

**Data Normality**

Nine records contained missing values for the variable Age. Because age is just a control variable, and only small number of records were missing values I decided to impute these missing scores using the mean. No patterned responses were detected in the review of the data, indicating strong engagement from participants. Only demographic variables (e.g., age) were measured on continuous scales, and thus potentially subject to outliers. All responses were reasonable and theoretically possible. No outliers were found for these variables.
Distribution of data was normal, with no skewness statistics falling outside the (±) 2.2 range (Sposito et al., 1983). Minor evidence of kurtosis was detected on one variable (3.6). As this result was not “extreme” (>10), as defined by (Kline, 2005), I decided to retain this variable and monitor it throughout the analysis.

I analyzed the data using SPSS v25 and tested the hypothesized model using structural equation modeling techniques with AMOS v25.

**Construct Validity**

I first performed an exploratory factor analysis on focus variables using principal component analysis extraction method and Promax rotation method. As expected, all items loaded in their expected groups, with moral attentiveness loading across the two dimensions discussed in the measurement section (see Appendix C). The KMO and Bartlett’s test for sampling adequacy was significant and >.6 (.842) indicating the data is suitable for analysis. Communalities for each variable were >.4, demonstrating adequate correlation for factor analysis (Hair et al., 2006). As expected six factors emerged with Eigenvalues >1, which explained 80% of the total variance. The factors also demonstrate convergent validity with all items loading >.5 on their primary factor, and discriminant validity with no strong cross-loadings (>0.3), or shared variance (>0.7) in the correlation matrix (Hair et al., 2006). I expect these factors to be moderately correlated given their theoretical proximity, but address their theoretical divergence in my hypotheses, as well as their statistical divergence in my analysis below. The resulting pattern matrix can be found in the Appendix C.

As shown in Table 6, the Cronbach’s Alpha for my reflective factor of interest (moral attentiveness) is >.8, even after merging the two dimensions, demonstrating a high
level of reliability (Fornell & Larcker, 1981). The remaining two reflective factors used as control variables (general stress and social desirability) fall below .7 but are well above .6, which indicates the “lower end” of the threshold but still within the range of acceptability (Hair, Anderson, Babin, & Black, 2010)

**Analysis**

I added moral attentiveness (T1) to my structural model, along with my calculated variables of moral dissonance (T1) and moral stress (T2). I also included control variables general stress (T2), age (T2), and social desirability (T2). I performed a path analysis in order to test the hypothesized relationships and a mediation analysis (using bootstrap technique) to test the direct effect of moral attentiveness on moral stress and indirect effect of moral attentiveness on moral stress through moral dissonance (see Figure 25) (Preacher & Hayes, 2008). Because there were multiple indirect paths from moral attentiveness to moral stress, I isolated the hypothesized indirect effect through moral dissonance by using a user-defined estimand (Gaskin, 2016)

Covariance structural models first require examination of overall model fit so that estimated coefficients in the model may be deemed free of bias owing to relevant omitted causes (James et al., 1982). I tested the global fit of the model to ensure the model is an accurate representation of the data. During the review for model fit, I added a relationship between moral dissonance and the control variable general stress to better represent my data and allow for further analysis of my primary relationships of interest. While not the focus of this study, this relationship has theoretical merit in light of my assertion that moral stress is a form of general stress. Thus, an expected significant effect between moral dissonance and moral stress would also imply a significant relationship between
moral dissonance and general stress, improving model fit. I report satisfactory model fit of the hypothesized model in Table 7 with the thresholds recommended by Hu and Bentler (1995).

Results

Descriptive statistics, intercorrelations, and reliability statistics for the study variables can be found in Table 6. Overall, inter-correlations between variables were moderate with the exception of the relationship moral stress and moral dissonance (.72). Theoretically, I expect these variables to be highly correlated because they are calculated from the same moral issues. In addition, these factors demonstrated clear discriminant validity during EFA. As a check on multicollinearity, I calculated the Variable Inflation Factors (VIF) to ensure the variance explained by my independent variables did not overlap to the degree that they overinflate the variance explained in my dependent variables. All VIF scores were <3. As scores of 3 or less are not considered to be problematic (O’brien, 2007), the results did not raise concerns about multicollinearity issues.

Table 6. Intercorrelations of Study Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Moral Stress</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Moral Dissonance</td>
<td>.72***</td>
<td>--</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Moral Attentiveness</td>
<td>.27**</td>
<td>.25**</td>
<td>.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 General Stress</td>
<td>.52***</td>
<td>.49***</td>
<td>.09</td>
<td>.66</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Age</td>
<td>-.13</td>
<td>-.16</td>
<td>-.06</td>
<td>-.17</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>6 Social Desirability</td>
<td>-.34***</td>
<td>-.28**</td>
<td>-.13</td>
<td>-.42***</td>
<td>.10</td>
<td>.68</td>
</tr>
</tbody>
</table>

Note. N=130. Reliabilities (Cronbach’s Alpha) appear on diagonal for reflective variables.

* p < .05
** p < .01
*** p < .001
Table 7 includes the structural model fit comparison of the hypothesized model (Figure 25). The model demonstrates acceptable model fit.

<table>
<thead>
<tr>
<th>Table 7. Structural Model Fit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Threshold (Hu &amp; Bentler, 1995)</td>
</tr>
<tr>
<td>-------------------------------</td>
</tr>
<tr>
<td>Estimated Model</td>
</tr>
</tbody>
</table>

The results of the direct effects of the hypothesized model are provided in Figure 25 and Table 8. Hypothesis 1 was supported as moral attentiveness was positively associated with moral dissonance (β = .21, p < .01). As predicted by Hypothesis 2, moral dissonance was positively associated with moral stress (β = .57, p < .001).

Hypothesis 3, predicting the mediating effect of moral dissonance on the positive relationship between moral attentiveness and moral stress, was supported. The indirect effect through moral dissonance was positive and significant (beta=4.506; p=0.017, 90%CI=1.355 to 7.941). The direct effect between moral attentiveness and moral stress was non-significant. Thus, I observed “indirect only” mediation (Zhao, Lynch, & Chen, 2010). Table 8 provides a summary of the hypothesis testing as well as statistics for the mediation analysis.
Figure 25. Structural Model with Summary of Effects

Table 8. Summary of Results

<table>
<thead>
<tr>
<th>Hypothesized relationships</th>
<th>Evidence</th>
<th>Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: moral attentiveness → moral dissonance</td>
<td>β=.21**</td>
<td>Supported</td>
</tr>
<tr>
<td>H2: moral dissonance → moral stress</td>
<td>β=.57***</td>
<td>Supported</td>
</tr>
<tr>
<td>H3: moral attentiveness (MA) → moral dissonance (MD) → moral stress (MS)</td>
<td>MA→MS Direct β=.10(ns) Indirect β=4.506; p=0.017, 90%CI=1.36 to 7.94</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Discussion

This study finds that amongst a sample population of organizational managers, individuals who regularly and pro-actively seek to engage with the moral stimuli within their environment (morally attentive) are more likely to experience the discomfort associated with dissonant values among their organizational responsibilities. The resulting moral dissonance (in time 1) had a strong effect on feelings of moral stress (in time 2) indicating support for the assertion that un-reconciled moral dissonance
eventually manifests itself in the form of moral stress. Furthermore, moral dissonance performed as the mediating mechanism linking the morally attentive managers to greater levels of moral stress. These experiences are significant and meaningful above and beyond the effects of general stress, suggesting support that at least in this context, managerial moral stress is a distinct phenomenon deserving of individual attention from both scholars and practitioners.

**Theoretical Contributions with Practical Implications**

I initiated this study with the goal of bringing to light the possible paradoxical relationship between moral attentiveness and moral stress in a managerial context. Is it possible that the moral mindset we expect from organizational managers contributes to diminished well-being (an ethical concern) and a diminished capacity for ethical decision-making? If so, what can we learn about the relationship that will allow managers and the organizations they lead to escape such an undesirable end? Through my efforts, I have extended the nomological network of managerial moral stress by performing the first reported empirical test between the antecedents moral attentiveness and moral dissonance and the independent variable of managerial moral stress. Key to this analysis was testing for the scope of the mediating effect of moral dissonance. Lastly, I add an additional voice to the growing chorus that moral stress is a unique and distinct form of stress, by presenting evidence of substantial effects above and beyond those of general stress.

I first highlight the relationship between moral attentiveness and moral dissonance. While some form of moral awareness has been a permanent fixture in the ethical decision-making literature since Rest (1986), researchers in the domain have
struggled to identify the cognitive process underlying the relationship between moral awareness and moral action with weak empirical predictive evidence. This gap has been referred to as the “judgment-action gap” (Walker, 2004). What motivates an organizational actor to move from the moral awareness stage and initiate an actual ethical decision-making process is not well defined. Previous research has developed well-established lists of factors that moderate this transition, but few have attempted to explain the causal relationship. This study offers a feasible explanation built on the refined measure of moral attentiveness (as a form of moral awareness), and its relationship with a well-established behavioral motivator (cognitive dissonance), contextualized in a moral dimension (moral dissonance).

Moral attentiveness has been proposed as a superior measure of moral awareness due to the focus on the general state rather than situational. I propose this as a meaningful difference as society increasingly expects organizational leaders to always be ready to perceive potential moral obligations, and not just address them as they become glaringly relevant. This general state, described as a chronic and proactive engagement with moral stimuli may increase moral sensitivity and heighten the sense of disharmony within an individual’s value framework and additionally as they conflict with the value frameworks of other salient stakeholders. By building this theoretical relationship on the foundation of cognitive dissonance theory (and providing empirical evidence of the relationship), I’ve suggested new avenues of research to help fill in the motivational force missing from the “judgment-action gap.”

My paper illustrates the significant impact of moral dissonance on managerial moral stress, as well as the discriminant validity of each. Early definitions of moral stress
demonstrate a roughness that fails to distinguish the difference between stress and dissonance. Such a distinction may prove profound as the influencing factors may vary greatly, as well as the prescribed action for remedy. For example, the physiological effects of moral stress might suggest medical intervention to ease symptoms, while moral dissonance may require less invasive action such as therapy on an individual or group level. In an organizational context, an employer may be ill-equipped, unwilling, or incapable of treating severe manifestations of moral stress but stand in an ideal position to enact policies and protocol that effectively reduce or reconcile moral dissonance. This study suggests research into moral dissonance reduction strategies may be a powerful source for effective organizational intervention, promoting a workplace where managers, stakeholders, and organizational agents may cooperate and communicate more effectively in ethical decision-making processes, utilizing moral dissonance as a warning sign toward preventing moral stress and the talent turnover and burn-out that have been established as eventual consequences.

When speaking of organizational intervention, it is notable that the effects on moral stress are distinct from general stress. My 2016 study provided the first empirical evidence of this distinction and demonstrated a relationship between moral stress and turnover intent among senior managers (Ames, 2016). My paper supports the finding that moral stress should be examined independent of other stressors. By demonstrating a similar distinction, while testing a separate set of antecedents, using a separate sample, in a different context, I contribute to the reliability and generalization of moral stress theory. Organizations should take notice of the particular impact of moral dissonance and moral stress on their organization and design interventions with the difference in mind.
As a final contribution, for proponents of ethical business practices, I offer hope that while moral attentiveness has been positively related to moral stress in both theory and study, there may be a way to help those organizational managers who take on the burden of stewardship over the varying and often conflicting demands of stakeholders. By demonstrating that the morally attentive manager’s experience with moral stress is fully mediated by moral dissonance, I suggest that this increased moral attentiveness need not always end in negative outcomes such as moral stress. It is possible, that similar to strategies that reduce cognitive dissonance, strategies that will help reduce moral dissonance may vary in effectiveness. For example, a well-known dissonance reduction strategy is to simply change one’s attitude by engaging in self-justification (Lowell, 2012). Within the business ethics domain, this is often referred to as moral disengagement, or the suspension of self-sanction when considering the ethical implications of a situation (Bandura, 2002; Detert et al., 2008). While commonly employed and effective in reduction of moral dissonance, it is not unlike pain medication in that it treats the symptom of dissonance rather than the injury. Moral disengagement is also associated with unethical behavior making it unlikely to service the expectations of stakeholders. There are however additional ways of reducing dissonance which I believe are more accurately described as reconciliation strategies. I liken this to treating the injury, rather than the symptom. An example of these strategies, my 2015 qualitative work suggests organizations that develop a high-level of trust and mutual respect among team members, through socially attractive and highly credible leadership may be effective in helping managers adjust their value framework through collaborative data and perspective sharing (Ames, 2015). In essence, it’s possible for managers to reshape
their beliefs and values in a way that make them compatible with others. While reconciliation alone does not determine “better” or “worse” ethical outcomes by normative standards, the organizational and leadership attributes described above have also been associated with an increase in ethical leadership and ethical behavior as reported by followers (Brown, Treviño, & Harrison, 2005). In the field of positive organizational scholarship, these organizational attributes have also been associated with “positive deviance” and “organizational virtuousness” (Stansbury & Sonenshein, 2012). These indicators encourage us that dissonance reduction strategies exist that may reconcile many value conflicts among managers and stakeholders and may lead to sustainable compromise and flourishing management.

**Limitations and Directions for Future Research**

There are some limitations to this study, which present potential avenues for future research. First, my data was collected within a single organization. This was a function of the unique opportunity presented to the research team to join an existing organization-wide survey with the sampling strategy previously negotiated and planned. Given my desire and design to focus on organizational managers, and knowing the traditional difficulty in accessing this population, I chose to leverage this opportunity to gain access to a significant sample size of managers. While a benefit of inner-organizational data (such as mine) is that it helps protect against confounding effects introduced by cross-sectional data (often used in past studies of moral stress), I recognize contextually bound variables unique to the organization may have influenced my results.

Second, due to limitations the organization placed on the length of the survey instrument, I was unable to collect data for each construct in both time periods, limiting
my ability to control for time 1 effects of moral stress on my time 2 effects of the dependent variable (moral stress). I encourage future research to include more robust longitudinal methods over longer periods of time in order to strengthen causal inferences.

Third, my data is single-source and relies on individual accounts of past events. I followed Podsakoff, MacKenzie, Lee, and Podsakoff (2003) in addressing self-report bias by ensuring confidentiality of respondent information and response data in order to “reduce evaluation apprehension,” especially in the context of ethics related measures. I also used attention traps and reverse coded items within key scales in order to assess unengaged responses. Lastly, I created “psychological separation” through disguising the connection of predictor variables to criterion variables through indirect measures and varied terminology.

The difficulty of capturing data on ethical conflict and strategic organizational decision-making processes as they naturally occur make it nearly impossible for direct observation. Similar to Hambrick and Cannella's (1993) study of “acquired executives” published in The Academy of Management Journal, I was forced to rely on indirect data given accessibility issues to my target population.

I extend the challenge for researchers to develop creative ways to capture multi-source data that will aid in triangulating on a more rigorously supported theory of moral stress. Additionally, I suggest experimental methodology with the support of fMRI technology, and biometric data collection as a path towards corroborating the effects I theorize about in this study.

Finally, I acknowledge that this effort does not offer a comprehensive explanation of managerial moral stress, but rather focuses on a critical relationship of antecedents that
I believe will act as a doorway to extensive future research into “the problem of moral dissonance in organizational decision-making” (Lowell, 2012), and moral dissonance reduction theory.

**Conclusion**

With trust in business leaders at an all-time low, and society asserting that organizational leaders must be attentive in honoring the values held by salient stakeholders, it is time that we explore in greater detail what the particular impact may be on managers’ well-being as well as organizational decision-making processes when stakeholder demands compete for the finite attention of managers. The complexity of sustainable stakeholder management must be acknowledged as a considerable pressure on organizational leadership, requiring a more robust understanding of its impact on managerial moral stress. This study has increased my understanding of the cognitive mechanisms preceding managerial moral stress, allowing researchers and organizational leaders a pathway to mitigating this potentially potent form of stress.
CHAPTER 5: INTEGRATION OF FINDINGS, DISCUSSION

Integration

With each study conducted in this project, my intent was to gain a clearer understanding of how moral stress impacts the ethical judgments and behavior of senior managers, as well as the effect it has on the individual manager. I concluded that understanding the “how” of this question required a robust investigation into “what” moral stress is, and the antecedents that precede it. Given theory in the managerial context is under-developed, I opted for a mixed method investigation designed to develop theory, combining the power of contextual depth, obtained through qualitative inquiry, with vigorous validation, obtained through quantitative inquiry. This dual-strand approach has provided compelling insights, some of which were likely to be overlooked relying on any single method.

In Study 1, I delivered the first empirical research of the impact moral stress has on senior manager ethical decision-making processes. Reliability and validity of the qualitative findings was addressed with methods targeting use of “low-inference descriptors,” which involves relying on verbatim accounts of people. Recording interviews, using high-quality transcription techniques and keeping notes of non-verbal data, which aided me in avoiding reconstruction (Seale, 1999). I also paid attention to “theoretical transparency,” by clearly laying out the theoretical lens through which subsequent interpretations were made so that other researchers may reproduce the work from the same theoretical stance (Moisander & Valtonen, 2006), including the subsequent studies included in this dissertation. The rich, complex nature of semi-
structured interviews provided ample data to suggest a series of antecedents, moderators, and consequences associated with managerial moral stress.

Building off of the exploratory insights from Study 1, and nascent moral stress literature, I developed the hypothesized model for Study 2. The statistically significant relationships found in Study 2 bolster the discriminant validity of moral stress. By unifying untested antecedents with previously tested consequences (in the presence of general stress controls) a nomological network for moral stress began to take shape which guided its further testing in Study 3. By augmenting my exploration with a quantitative research strand, I was able to improve my argument that some insights from Study 1 are generalizable and replicable in a larger and separate sample.

Study 3 was designed as a complementary (Greene et al., 1989) investigation to Study 2, further clarifying and elaborating on the effects of moral attentiveness on moral stress, and enhancing discriminant validity of the managerial moral stress and moral dissonance constructs. In addition, the data sampling strategy used in Study 3 (moving from situational to general experiences of moral stress within a single organization), provided compelling evidence of the reliability of the managerial moral stress measure and the transferability of this phenomenon across multiple settings.

Overall, the findings from these three studies triangulate and converge on the validity of managerial moral stress. The “between method” (Denzin, 1978) mixed method approach of qualitative and quantitative inquiry helped in constructing a holistic understanding, built off of inductive and deductive reasoning, resulting in new theory regarding the antecedents of managerial moral stress (Van de Ven, 2007).
In the following sections, I will discuss the most relevant relationships I observed in exploring possible antecedents to managerial moral stress, as informed by the collective findings across multiple studies. I will call out what which studies inform the integrated understanding of each relationship and conclude with a nomological network for managerial moral stress illustrating which studies provided underlying support (Figure 26).

**Moral Attentiveness and Moral Dissonance**

Both the rationalist and intuitive based ethical decision-making traditions agree on the fundamental idea that individual awareness of the ethicality of a particular decision is required for a decision-maker to activate this unique process; however, there is less agreement on exact nature of how one becomes aware. As indicated by the category, rationalist models typically describe achieving moral awareness as an ability to recognize ethical content within an issue (Rest, 1986), and that this ability is developed through a socialization process known as “moral development” (Kohlberg, 1969). This process also relies on situational data related to ethicality be shared with the decision-maker. Intuitive based models recognize this process to be embedded in the moral identity of the decision-maker, and that those who build up their moral identity will have higher sensitivity (Weaver et al., 2013) to ethical implications, actively engage moral stimuli (Reynolds, 2008), and have an instinctive, affective response to the ethical issues.

My findings indicate an intuitive response to moral stimuli within in a managerial context (Study 1). Furthermore, this response seemed a reactionary process on the part of individuals who identify as “often reflecting on the moral aspects of decisions” and “ethics in general” (Studies 2 and 3). I chose moral attentiveness to operationalize moral
awareness, because it has performed well in past situational analyses (similar to the setting in Study 1 and Study 2), as well as measuring a general state (as in Study 3), as opposed to the strictly situational scope of moral awareness.

Study 1 demonstrated that morally attentive executives correlated with the initiation of the ethical decision-making process labeled VAC, and preceded feelings of moral dissonance. In Study 2, the effects of role identity conflict on moral stress were only statistically significant for managers demonstrating high levels of moral attentiveness. Study 3 revealed that moral attentiveness will lead to moral stress, but only through the mediating mechanism of moral dissonance.

Morally attentive managers chronically engage moral stimuli, and “consider moral aspects of experiences”, which “increases accessibility to vivid moral stimuli” (Fiske & Taylor, 1991). Such chronic proactivity leads to higher levels of moral sensitivity. Much like a trained musician, through extensive experience develops instinctive reactions to an off-key note, someone who has chronically engaged moral stimuli and develops a heightened sensitivity to vivid, moral stimuli is likely to elicit intuitive-based reactions to moral issues. When the issue before them seems off or not in harmony with their moral framework, they become uncomfortable and/or bothered by this disharmony. This reaction represents moral dissonance. My collective findings indicate morally attentive managers are more likely to experience moral dissonance (Studies 1, 2, and 3).

**Role Identity Conflict and Moral Stress**

The situational setting of Study 1 positioned the focal executive in a high-pressure group decision-making process in which they felt pressure to compromise their sense of
“self.” This setting was purposive in evaluating what are the responses to conflict in the role identities that comprise the sense of self. While definitions of moral stress vary, one consistent element is that it is a reaction to uncertainty in how one will fulfill all moral obligations when resources are constrained. The role identities dictate behavior in that they come with schemas that are associated with each role and inform the individual how to act if one is to identify with that role. The salience of these role identities act as a prioritization tool and influence what values take precedent. When two or more of these roles are equal in salience, one may experience value conflict if personal resources do not allow the demands of both role identities to be met. Study 2 operationalized this conflict as role identity saliency variance. When variance in salience is low, two role identities are in competition which may lead to value conflict. In the context of my mixed method study, two likely roles identities of high salience among my samples are those of manager (carrying with it moral demands as fiduciary for the shareholder), and roles associated with family (spouse, parent, child), which often carry a fiduciary responsibility to a different group. As an example, when a situation arises where the organization takes a moral position in conflict with family values, the manager may experience uncertainty in how to honor their commitment of loyalty to both parties (company and family).

Results from Study 1 indicate that this scenario often resulted first in moral dissonance. If the subsequent rational phase of the decision-making process did provide a viable path towards reducing dissonance (via new data or peer collaboration resulting in a previously unrecognized solution), then the unreconciled moral dissonance resulted in anxiety, unrest, and at times physiological discomfort associated with moral stress. Study 2 validated these findings by performing a path analysis on a sample with statistical
power sufficient to draw correlational results. While Study 3 did not capture role identity conflict, it did examine the relationship between moral dissonance and moral stress, further validating that the feelings of discomfort that can result from role identity conflict, may be a pre-cursor to moral stress.

**Moral Dissonance and Moral Stress**

Prior to insights derived from Study 1 moral dissonance had not been explicitly linked to moral stress in the ethics domain. Indeed, the definition of moral stress—highlighting “anxiety and unrest” associated with uncertainty in fulfilling moral obligations—seems close in proximity to the “uncomfortable and bothersome” response associated with cognitive dissonance. For this reason, I believe most moral stress research has grouped these responses together. This mixed method study reveals that refinement of these concepts may allow a deeper understanding into predicting effects on ethical decision-making and explaining manager behavior in the process. Also, moral dissonance itself is a little-studied phenomenon. Just as moral stress is often subsumed by general stress research, moral dissonance likely struggles with establishing discriminant validity from cognitive dissonance. Both moral stress and moral dissonance should not be completely disassociated with their parent constructs. I do not dispute the relationship, but suggest that cognitive dissonance and stress are larger umbrella concepts and that investigating sub-forms, especially those associated with moral issues, may help researchers and practitioners learn how to avoid chronic levels of moral stress which may be even more detrimental than general stress.

Study 1 revealed the close relationship of moral dissonance and moral stress, but also highlighted their distinctiveness. In the early stages of the VAC model, respondents
described intuitive based feelings of discomfort associated with value conflict but were not ready to declare moral trespass until seeking out more data and perspective through the rational moral judgment phase (Phase II) of the VAC. Stress associated reactions have not set in yet. It is after Phase II, in which rational analysis is unable to reconcile the moral trespass of the organization on individual manager values that reactions of anxiety, unrest, and in some cases physical illness set-in as managers now became uncertain in how they were going to meet their moral obligations to organization and self. This is a clear demonstration of two separate phenomena, which up until now have been largely treated as the same.

While Study 2 did not explicitly test for moral dissonance, the operationalization of role identity conflict carries embedded within the assumption that initial stages of conflict would manifest as moral dissonance, and if left unreconciled would then lead to moral stress. An assumption of this cumulative effect has been mentioned in bioethics research on moral stress and moral distress, but not operationalized. Study 2 was also designed first as a quantitative response to the relationships theorized within the moral stress literature. Knowing the intent of Study 3 was to refine this concept, Study 2 was reserved to give the domain due process by testing the most nascent theories first (and as supported by Study 1’s qualitative inquiry).

Study 3 directly tested the relationship between moral dissonance and moral stress. The strong positive relationship and discriminant validity measures support my assertion that these concepts are tightly linked, but different. The distinction may be meaningful in understanding how to prevent moral stress, namely using responsible and constructive dissonance reduction techniques before the onset of stress. Study 3 also
offers an explanation for how morally attentive managers seem to experience more moral stress (as highlighted in Study 2) and explained above in the section on moral attentiveness and moral dissonance.

When combined, the results of all three studies offer compelling evidence that moral dissonance is distinct from moral stress and may be the strongest predictor to date of moral stress. While some may argue significant overlap, I argue that the distinction is theoretically, conceptually, and practically meaningful.

**Moral Stress and Turnover Intent**

While the consequences of moral stress have been well-studied in a variety of contexts and is not the primary focus of this mixed method analysis; my intent was to add credibility to the analyses of antecedents by linking them through moral stress to known outcomes so as to begin the process of establishing empirical evidence for a more complete theory of moral stress. An additional motivation was my dedication to producing practically relevant research that addresses industry-relevant problems. This study was motivated by personal experience and industry indicators that managers and organizations are suffering from the consequences of stress associated with ethical decision-making, and the academic response to this problem of practice is lacking. While not all researchers may share this same affinity for practical relevance and may see the inclusion of consequences as redundant, I conclude it will provide a more complete picture of the nature of the phenomenon in a context not tested before.

Study 1 highlighted a striking relationship between moral stress and executive turnover intent and eventual turnover. At the conclusion of Phase III of the VAC model, if the relational climate of the decision-making team did not offer a high perception of
mutual trust, respect, and credibility so as to convince an executive (who is experiencing moral dissonance and moral stress), that the organizational position on a moral issue can be morally justified, then executives began immediately to consider organizational exit, and a high level of them did exit citing the moral impasse with the organization. Study 2 added statistical significance to this relationship analyzing the relationship in a path model from the data collected from 264 senior managers and found a significant positive relationship between moral stress and turnover intent. Study 3 was designed to capture data on this relationship in a third wave of data collection that had not been completed at the time of writing. Turnover intent and actual turnover data will be collected in the coming months and may be included as post-hoc analysis in a revised manuscript for publication.

Each study offers an account of the possible link between moral stress and turnover among managers, adding to the domain by using unique samples, in untested settings. Lastly, by analyzing these effects in the presence of general stress, it supports a major goal of this analysis, which is to distinguish moral stress as having meaningful implications above and beyond those of general stress.

**Moral Stress and General Stress**

By this time, I have highlighted the controversy of distinguishing moral stress from general stress multiple times. Each study in this mixed methods analysis indicated separate and powerful relationships of moral stress with antecedent and outcome variables. The qualitative nature of Study 1 offers little causal explanations of the relationships between the constructs. However, the rich descriptions and narratives of executives toiling over moral conflict with the organization, and the almost immediate
and visceral response of turnover intentions and actual turnover in relation to these conflicts was striking, indicating a much more complex ensemble of cognitions and emotions than a standard cost-benefit analysis of whether an employee should stay or leave an organization.

Study 2 and Study 3 included a control for general stress in each path analysis and SEM model. In both studies, the effect of antecedents on moral stress, and the effect of moral stress on consequence variables was significant and meaningful, above and beyond the effect of general stress.

All three studies converge in support that moral stress effects are distinct and that studying moral stress separately has merit and relevance for academic and practitioner alike.

**Figure 26. Integrated Nomological Network**

While admittedly still operating in a developmental phase, this research establishes the beginning of theory expansion surrounding managerial moral stress, with the most novel contributions towards the examination of the individual level antecedents
of managerial moral stress. These findings represent the first empirical tests of their kind, the implications and limitations of which will be discussed in the following chapter.

CHAPTER 6: IMPLICATIONS, LIMITATIONS, FUTURE RESEARCH, CONCLUSION

Theoretical Implications

The ethical decision-making domain may gain a deeper understanding into how the emerging hybrid intuitionist/rationalist models might interact with organizational, and environmental factors within an organization to affect the ethical decision-making process of senior managers. Most importantly, an operationalized model of managerial moral stress has now been offered up as a theory for explaining the judgment-action gap argued to exist in almost all mainstream models. Mitigation of moral dissonance and subsequent moral stress may explain when and how individuals choose to move from judgment to action.

As part of this operationalized model, this study has validated a host of new scale adaptations. The moral stress scale has been adapted with executive level items constructed from the qualitative experiences shared within executive interviews. This scale is the first known scale for managerial moral stress validated with data from a senior management population.

A previously validated scale for moral attentiveness was reduced from 12 items down to 6 while maintaining all critical indicators of validity. Given the necessity to keep survey instruments short when working with management populations, future research into moral attentiveness in management will benefit from a validated abbreviated scale.

A scale for moral dissonance represents a “first-of-its-kind” attempt to measure the moral dimension of cognitive dissonance. While theoretically grounded in literature,
and practically executed with the structure of its cousin construct cognitive dissonance, this research demonstrates discriminant validity between dissonance and stress, which are often blended by definition in this domain.

This dissertation may improve understanding of moral stress within the general stress domain, as well as give reason for the potentially toxic effects of managerial moral stress to be studied independently, rather than lumped together without distinction from general stress. Moral stress research has traditionally struggled to identify actionable ways that an individual may affect it, relying heavily on an outside-in approach which focuses on the environmental and situational aspects that bring about moral stress. By examining individual level antecedents, the moral stress research stream may investigate ways to empower individuals to understand and impact their experience with moral stress. This is not to discount the impact on an organizational level.

Organizational decision-making research is a vast field of inquiry. This field may benefit from recognizing that particular effects moral stress may have on the decision-making process. Given the variability of moral awareness that inevitably exists from manager to manager, understanding levels of moral attentiveness may help organizational decision-making researchers understand why some members of a decision-making group seem to initiate an ethical decision-making process in reaction to certain situations and others do not. Consequently, the driving force behind the decision of a morally attentive manager (reduction of moral dissonance and moral stress) may be dictating an entirely different set of rationale and behaviors than the manage with low moral attentiveness. The implications for how decision-making team members communicate and collaborate could be significant.
Practical Implications

At the heart of this research agenda is a motivation to improve the sustainability of top-shelf human resources within organizations. Both for the benefit of the organization, and the well-being of individual managers. Within the introduction, I made it clear that sustainable recruitment and retention is an issue. It may be, that a deeper look into sub-forms of stress may result in organizations designing more effective policy and procedures for supporting senior managers and reducing the far-reaching costs of executive turnover.

This research also adds justification for organizations to invest in ethics and compliance initiatives. There are a growing number of organizations recognizing the need to establish adequately funded ethics related support organizations to assist employees with ethics-related issues and ethical decision-making protocols. With adequate resources and autonomy, an ethics and compliance organization may benefit from understanding the impact of moral stress on the strategic high-pressure initiatives that role out within their organization. By identifying role identity conflict (particularly among morally attentive employees), and the resulting moral dissonance, they stand to have a social and fiscal impact of the organization by developing dissonance reduction strategies that head off the moral stress, lowering burnout, increasing job satisfaction, potentially reducing associated healthcare cost, as well as the recruitment and training costs associated with higher levels of turnover.

Limitations

This research is limited by its exploratory nature. In pursuit of newly studied phenomenon within unique contexts and populations, I have at times compromised in
relation to methodological choices. My data is single-source and relies on individual accounts of past events. I followed Podsakoff, MacKenzie, Lee, Podsakoff (2003) in addressing self-report bias by ensuring confidentiality of respondent information and response data in order to “reduce evaluation apprehension,” especially in the context of ethics related measures. I also used attention traps and reverse coded items within key scales in Studies 2 and 3 in order to assess unengaged responses. Lastly, I created “psychological separation” through disguising the connection of predictor variables to criterion variables through indirect measures and varied terminology.

The difficulty of capturing data on ethical conflict and strategic organizational decision-making processes, as they naturally occur, make it nearly impossible for direct observation. I was forced to rely on indirect data, given accessibility issues to the target population.

Study 2 data is cross-sectional, while Study 3 data were collected from managers within a single organization. Given each approach carries the risk of including confounding variables, I was purposeful in including both in the design of the mixed method analysis to strengthen the overall results in distinguishing moral stress as distinct from general stress.

My analysis introduced the assertion that the cognitive discomfort of moral dissonance is different than moral stress in that moral stress is associated with anxiety and physiological responses to unreconciled moral stress. The reflective data collected supports this assertion but does not actually measure anxiety or physiological responses using medical devices. This should be a target for future research.
Lastly, each study relies on correlational relationships, and should not assume
causal effect; however, the mixed methods approach, analyzing three separate samples of
managers, from three separate settings, offers stronger inference of causal relationships
than one method, sample, and/or setting can do alone.

**Future Research**

I extend the challenge for researchers to develop creative ways to capture new
data sources in real time. The challenge of doing so with ethical decisions in management
ranks is significant. Experimental methods with an executive population (while difficult
to achieve) may offer the closest proxy of ethical decision-making in the field.
Developing real-time measures for moral dissonance and moral stress will be key to
further validating the developing theories in this analysis.

As a significant portion of all the models herein include some form of intuitive
based moral judgment, fMRI data collection of the brain during an experiment may offer
an independent assessment of the differences we assert between moral dissonance and
moral stress. Does the experience of these two phenomena show a difference in brain
wave activity? As mentioned above in the limitations, the use of medical devices to
provide another stream of independent data should also be examined to see if moral
dissonance and moral stress have a different effect in physiological response as we would
expect between cognitive dissonance and general stress.

Organizational-level ethical issues are made significantly complex when one
considers the multi-dimensional nature of influencers on ethical judgments. In addition to
the individual level cognitive process explored in this mixed method study, my
qualitative inquiry revealed a host of external forces that impact an individual’s ethical
perspective, as well as the decision-making process (locus of control, moral intensity, relational climate, leadership style, job embeddedness, etc.). This study does not set out to define the particular structure of external moral stimuli but focuses on a significant set of pre-cursors (moral attentiveness and moral dissonance) that help explain the individual tendency towards moral stress after any given moral stimuli reaches the intensity and magnitude that triggers moral dissonance, and the subsequent consequences. I encourage future researchers to investigate effects that can be attributed to type of moral claims, severity of decision consequences, and organizational culture. Multi-level research designs, accounting for environmental and situational effects, observed on organizational and team levels, may help provide a less cluttered landscape wherein the individual level relationships I discuss in this study can be better understood.

Lastly, the above-mentioned methods of investigation should be undertaken with a dedication towards measuring non-moral cognitive dissonance, as well as general stress.

**Conclusion**

Stress in the workplace matters, especially within the high-pressure strategic responsibilities of managers. Given the tremendous amount of time and resources that are expended in response to managing and coping with stress in organizations, it is time to dig a little deeper into sub-forms of stress to understand if impacts are different, as well as interventions.

We expect business leaders to make wise decisions, with multiple stakeholders in mind. How can we help them in this process? Scholars and practitioners share in the responsibility to invest time and energy into the development of processes and
institutions that can recognize the antecedents of moral stress, and aide in cooperative methods of moral dissonance reduction and the avoidance of moral stress.
Appendix A: Study #1-Interview Protocol

1. Warm-up: “Please tell me about yourself, your career, and how you got to where you are today?”

2. “Please tell me about a time when you shared in the strategic decision-making responsibility for your organization and you were involved in a high pressure, strategic decision-making process where you felt under pressure to compromise your own self.”

Optional Probing /Clarification Questions:

a. Who were the players involved?

b. What dynamics were at play in the decision-making process?

c. Can you walk me through the conversations you had?

d. Can you tell me about the relationships in the group?

e. What were you thinking about?

f. How did you feel?

g. How did you react?

h. How did others react?

i. Was the outcome successful?

3. “Please tell me about another experience when the outcome was/was not successful.”

4. “To what or whom do you credit getting your value framework from in life?”

5. “Is there anything else running through your mind that you would like to tell me about today?”
Appendix B: Study 2 Pattern Matrix

### Study #2-Pattern Matrix

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Appendix C: Study 3 Pattern Matrix

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Note: Extraction Method: Principal Component Analysis.
Rotation Method: Promax with Kaiser Normalization.
Rotation converged in 7 iterations.
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