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Hear no evil? investigating relationships between mindfulness and moral disengagement at work

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ABSTRACT

To date, over forty-seven studies have examined the antecedents and outcomes of Moral Disengagement (MD) mechanisms used to rationalize unethical behavior. However, none have examined its relationship with mindful awareness, either as a trait or set of everyday applications. Our study ($n = 253$) demonstrates that trait mindfulness is negatively correlated with all MD mechanisms. The tendency to apply decentering and relaxation is positively correlated with all MD mechanisms while stopping and reappraisal trend toward positive relationships and savoring shows no correlation. We discuss potential reasons for these disparate relationships and implications for mindfulness-based interventions in the workplace.

KEYWORDS

Mindfulness; applied mindfulness practices; moral disengagement; ethical decision making

Although many employees believe they have an accurate moral compass (Van Lange & Sedikides, 1998), Bandura's (1999, 2002, 2016) *Moral Disengagement Theory* (MDT) suggests that they are still capable of acting unethically and without regret. MDT suggests that employees rationalize the social acceptability of unethical behaviors through eight cognitive mechanisms, which reframe or distract attention from one's moral obligations (Bandura, 2002, 2016; Detert et al., 2008). These mechanisms are also said to occur within one's unconscious awareness (Bandura, 2016), and both theorists and researchers agree that individuals who demonstrate greater *Moral Awareness*, the ability to consciously identify a moral problem inherent in a decision, are more likely to respond ethically (Butterfield et al., 2000; Kish-Gephart et al., 2019; Rest, 1986; Reynolds & Miller, 2015; Sonenshein, 2007). Still, researchers have yet to understand how various forms of Moral Disengagement (MD) are influenced by awareness *itself* (Mihelič & Culiberg, 2018; Ruedy & Schweitzer, 2010; Shapiro et al., 2012). To address this gap, our study examined different relationships between trait mindfulness and applied mindfulness practices with various mechanisms of MD (see Figure 1).

It is likely that *Trait Mindfulness* (TM), which includes an individual's dispositional tendency to pay attention and remain receptive to experience without judgment in a stable fashion over time (Allen & Kiburz, 2012; Baer et al., 2006; Brown & Ryan, 2003; Giluk, 2009; Glomb et al., 2011; Mesmer-Magnus et al., 2017) would be related with an enhanced sensitivity to present moment thoughts, including mechanisms of MD as they arise. Therefore, the first goal of this study was to examine whether a negative relationship exists between employee TM and the overall tendency toward MD at work (Bandura, 2016; Barsky, 2011; Detert et al., 2008).

It is also plausible that an employee's ability to apply various mindfulness practices in everyday life may be related positively and negatively with MD. *Applied Mindfulness Practices* (AMPS) (Li et al., 2016), which refer to five distinct applications of awareness, may be used to suppress or enable MD. For instance, one AMP known as *stopping* might demonstrate a negative relationship with MD, as it is said to help individuals instantly terminate harmful thought patterns (Li et al., 2016). On the other

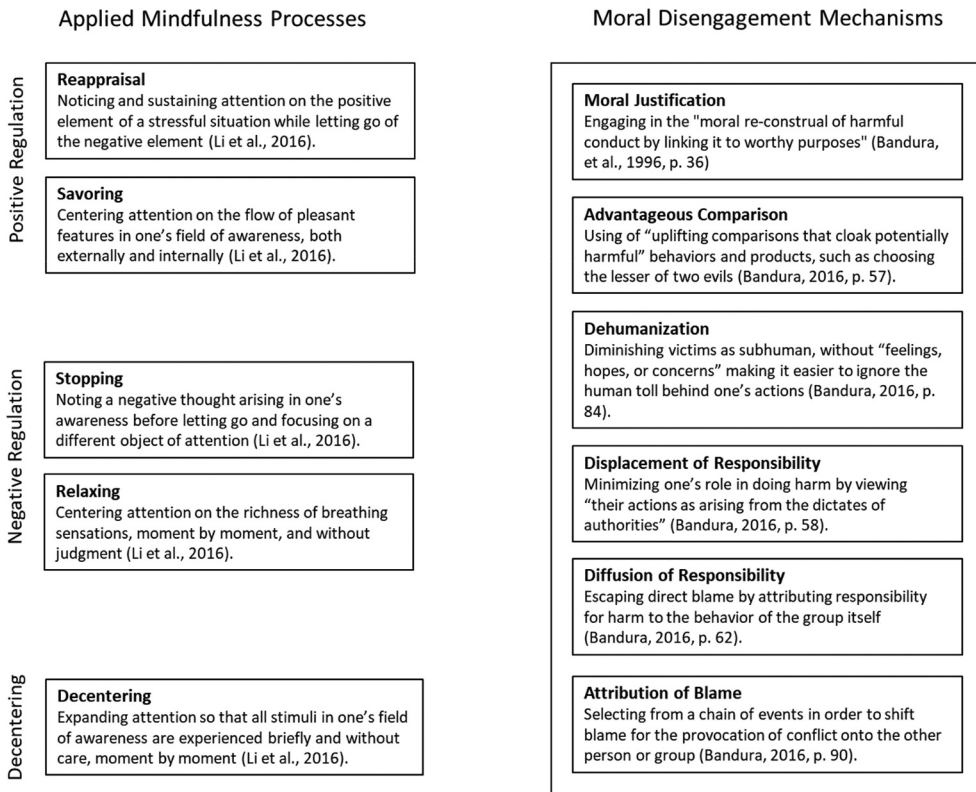
Studying Relationships between AMPS and MD

Figure 1. Studying relationships between AMPS and MD.

hand, *decentering*, which involves extending awareness to numerous thoughts and sensations in an impartial fashion (Li et al., 2016), may be positively related with *diffusion of responsibility*, a mechanism of MD that expands the personal onus for ethical behavior onto the broader group (Bandura, 2016). Therefore, the second aim of our study is to determine potential positive and negative relationships between specific AMPS and MD mechanisms.

Without understanding the potential positive relationships between AMPS and MD, popular Mindfulness-Based Interventions (MBIs) that encourage AMPS in everyday organizational life (Good et al., 2016) may inadvertently create risks for participants by enabling MD. These MBIs are widespread and encompass employee well-being and leadership development programs, mindfulness-based consulting and executive coaching approaches, and business school curriculum (Brendel & Bennett, 2016; Eby et al., 2019; Good et al., 2016; Hülshager et al., 2013; Reitz et al., 2020; Vonderlin et al., 2020).

To date, most studies on mindfulness at work utilize general, clinical definitions and focus on benefits to well-being and performance (Anderson et al., 2007; Glomb et al., 2011; Good et al., 2016; Hülshager et al., 2013; Kudesia, 2019; Li et al., 2016; Mesmer-Magnus et al., 2017), but strip away important ethical constructs present in the Buddhist philosophy they draw upon (Bodhi, 2011; Rāhula, 1974; Thera, 1988). Our study brings attention back to these features by investigating the relationship between mindfulness and MD. To date, only one other study investigated the relationship between dispositional mindfulness and ethics but did so through a laboratory design with university students examining cheating behavior (Ruedy & Schweitzer, 2010). Following Ruedy and Schweitzer (2010) suggestion, our study includes "a richer, multidimensional measure of mindfulness" (p. 24) by

studying applied processes (Li et al., 2016). Lastly, unlike most previous studies in behavioral ethics (Newman et al., 2019), our research is also one of very few to recruit professionals in organizational settings.

MORAL DISENGAGEMENT

MDT is one of the most widely studied frameworks on ethical decision making (Barsky, 2011; Detert et al., 2008; Moore et al., 2012). It consists of eight cognitive mechanisms that adults use to rationalize behaviors that contradict their moral standards so that they may carry on without any sense of remorse or self-censure (Bandura, 1999, 2002, 2016). These mechanisms act as the primary driver of unethical behavior (Detert et al., 2008; Valle et al., 2017) because they effectively deter moral self-regulation processes (Detert et al., 2008).

MDT posits that individuals can frame unethical behavior as harmless by comparing them with worse offenses through *advantageous comparison*, rationalizing that the decision led to a better outcome for all through *moral justification*, and referring to their behavior with innocuous language through *euphemistic labeling*. Bandura (2016) also suggests that the degree to which individuals assume accountability can be abated by arguing that a higher authority ordered them to do it through the *displacement of responsibility* and convincing oneself that others will attend to the ethical infraction through *diffusion of responsibility*. Finally, according to Bandura (2016), individuals can also downplay the impact of unethical behavior by minimizing the importance or relevance of those adversely affected through *dehumanization*, *attributing blame* to others, and framing outcomes as less harmful than they are through *distortion of consequences*.

A recent literature review reveals a wide array of research on antecedents and outcomes of MD at work, for individuals, teams, and organizations (Newman et al., 2019). At the individual level, antecedents include attitudes such as empathy and cynicism (Detert et al., 2008), beliefs such as moral identity (Detert et al., 2008; McFerran et al., 2010), and motivations such as financial gain and job insecurity (Baron et al., 2015; Huang et al., 2017). MD outcomes include work attitudes such as turnover intention, and behaviors including cheating (Diaz-Barriga Arceo et al., 2016), ethical leadership (Huang & Yan, 2014), and counterproductive work (Astrove et al., 2015).

Only three out of forty-seven studies in the workplace have utilized MD as a dependent variable (Newman et al., 2019). The first two, which investigated the impact of leadership self-efficacy, affective and non-calculative motivation to lead (Hinrichs et al., 2012), as well as moral personality (McFerran et al., 2010), demonstrate moderate influence on MD. The third study found that the prospect of personal gain leads to greater susceptibility to MD (Kish-Gephart et al., 2013).

Bandura (2016) argues that a core property of ethical agency is the “metacognitive capability to reflect on the nature of oneself and the adequacy of one’s thoughts and actions” (p. 5). Missing from MD studies is an investigation of mindfulness as both a disposition and application that may assist with observing, reflecting, reappraising, and stopping pernicious antecedents (attitudes, beliefs, and motivations) as they trigger MD in real-time.

MINDFULNESS

The most robust investigation of mindfulness in modern research stems from a careful exposition of Buddhist philosophy (Brown & Ryan, 2003; Brown et al., 2007; Glomb et al., 2011; Kabat-Zinn, 1994; Kabat-Zinn, 2003). Translated from the word “Sati” from the Pali language, the term “mindfulness” originally meant a process of both remembering and maintaining clear awareness (Bodhi, 2011; Rāhula, 1974; Thera, 1988). Understanding the original relationship between these two characteristics is critical to the present study, which not only investigates mindfulness in line with clinical definitions that depict “bare attention” (Gunaratana 2002, p. 40) in everyday life (Brown & Ryan, 2003; Brown et al., 2007), but also how it may align with the original belief that individuals who sustain and apply such clarity engage in moral living through “right speech, right action, and right livelihood” (Rāhula,

1974, p. 47). Conversely, Buddhist scholars suggest that, by way of automatic, self-serving mental attachments, absentminded individuals are likely to overlook the moral examination of everyday life (Rāhula, 1974). To construct hypotheses around whether these relationships exist, we must first examine how mindfulness has been defined and researched as a state, trait, and application.

State mindfulness

To operationalize mindfulness for the clinical setting, numerous researchers (Bishop et al., 2004; Brown & Ryan, 2003; Hülshager et al., 2013) adopted and refined Kabat-Zinn's (1994) definition, which includes a state of mind qualified as "paying attention in a particular way: on purpose, in the present moment, nonjudgmentally" (p. 4). To be mindful is a natural capability (Brown & Ryan, 2003; Brown et al., 2007), which involves the intentional process (Lau et al., 2006; Vonderlin et al., 2020) of heightening awareness and sustaining attention to external and internal stimuli that arise in real-time (Bishop et al., 2004; Good et al., 2016; Goodman et al.). Both awareness and attention are essential to this process (Brown & Ryan, 2003; Dane, 2010; Keng et al., 2011). Brown and Ryan (2003) describe awareness as "the background 'radar' of consciousness, continually monitoring the inner and outer environment." Attention is a complementary function that pulls "figures" out of the "ground" of awareness, holding them focally for varying lengths of time" (Brown & Ryan, 2003, p. 822).

Through formal mindfulness practice or meditation, individuals take on the role of an impartial observer, paying attention to the five physical senses, the kinesthetic senses, and the activities of the mind" (Brown et al., 2007, p. 212). Anchored in the attitude of non-doing (Kabat-Zinn, 2021a), mindfulness practice involves fluidly experiencing sensations and thoughts as they arise and fade. An extended, non-attached process of paying attention broadens an individual's awareness beyond ego and judgment (Jankowski & Holas, 2020), and conditions the ability to experience everyday life in a more open-minded fashion (Bishop et al., 2004; Giluk, 2009).

Trait mindfulness

Mindfulness is also studied as a disposition or trait (Allen & Kiburz, 2012; Baer et al., 2006; Brown & Ryan, 2003; Giluk, 2009; Glomb et al., 2011; Mesmer-Magnus et al., 2017), because individuals differ in their "propensity or willingness" to engage in mindful states in everyday life (Brown & Ryan, 2003, p. 822). Glomb et al. (2011) describe this trait as the average frequency with which individuals experience states of mindfulness" (Glomb et al., 2011, p. 119). The field of personality psychology has distinguished mindfulness as a stable individual trait that stands apart from others (Baer et al., 2006; Brown & Ryan, 2003; Brown et al., 2009; Cardaciotto et al., 2008; Hülshager et al., 2012; Lakey et al., 2007; Walsh et al., 2009).

Assessed through the Mindful Attention Awareness Scale (MAAS), TM is shown to be related to greater self-control (Brown et al., 2007; Lakey et al., 2007), defined as "the ability to override or change inner responses, and to interrupt and refrain from acting on undesired behavioral tendencies" (Tangney et al., 2004, in Brown et al., 2007, p. 223). Ruedy and Schweitzer (2010) have also found a positive relationship between MAAS-measured TM and ethical behavior in a laboratory setting. However, this study did not reveal how TM is related with mechanisms of MD.

As clinical researchers continue to publish on the impact of mindfulness practice on health and well-being, one often runs across suggestions that a mindful disposition is essential to "living life with integrity – in other words, ethically" (Kabat-Zinn, 2021b, p. 785). Rhys Davids, said to be the first scholar to translate the concept of mindfulness, stated that it entails "the repeated application of this awareness, to each experience of life, from the ethical point of view" (Bodhi, 2011, p. 23). In this way, dispositional mindfulness should be essential to consistent moral engagement (Grossman & Van Dam, 2011; Hānh, 1999; Harvey, 2009; Keown, 2005; Thanissaro, 2012). According to these theorists, individuals who possess this disposition are not only more likely to see themselves as instruments of moral engagement (Damon & Hart, 1992; Pratt et al., 2003; Xiao et al., 2020), but are also more likely to exhibit "ethical

speech and action as part of a complex set of interrelated processes” (Greenberg & Mitra, 2015). This belief is aligned well with Rest’s (1986) theory of Moral Awareness, which suggests that vigilance (Kim & Loewenstein, 2020; Rest, 1986; Reynolds, 2008) and deep self-awareness around the welfare of others (Blasi, 2004; Damon & Hart, 1992; Pratt et al., 2003) are essential to moral functioning.

In line with the theoretical and empirical arguments described above, we theorize that in general, increased TM will be related with a decrease in all mechanisms of MD.

Hypothesis 1: Trait Mindfulness and Moral Disengagement.

1A. An employee’s frequency of trait mindfulness over time will be negatively correlated with the strength of moral disengagement mechanisms.

1B. Employees with low trait mindfulness will exhibit greater moral disengagement than employees with moderate and high levels of trait mindfulness

Applied mindfulness

Mindfulness practice is also investigated in the context of everyday, informal application (Kabat-Zinn, 2021b), wherein AMPs enable individuals to attend to problematic thought patterns by creating a conscious space between external and internal stimuli and automatic behaviors (Li et al., 2016). For instance, during a difficult conversation, one may hold their feelings, mental associations, and trains of associative thinking as objects of attention, rather than being immediately triggered into snap judgments and automatic behaviors (Jimenez et al., 2010; Li et al., 2016; Tang et al., 2007). This process, known as *decentering*, produces a metacognitive space for reflecting on one’s train of mental associations, including uncritical assumptions and self-centered concerns (Bishop et al., 2004; Glomb et al., 2011; Hülshager et al., 2013; Kudesia, 2019; Li et al., 2016). As a result, “thoughts are less likely to be colored by beliefs, prejudices and other biases that are not supported by objective or experiential evidence” (Brown et al., 2007, p. 213). Mindfulness is also argued to enable “superior self-regulation” (Good et al., 2016, p. 8) by enabling individuals to switch attention (Bishop et al., 2004; Brown et al., 2007; Holas & Jankowski, 2013; Jankowski & Holas, 2020). For example, an individual may immediately apply *stopping* to harmful or unsavory thoughts, *savoring* to positive experiences, and *reappraisal* to negative evaluations of experience (Li et al., 2016).

Through the AMPs described above, an individual should be able to engage in more adaptive and intentional behaviors, which are associated with mindfulness practice (Brown & Ryan, 2003; Brown et al., 2007; Christensen-Salem et al., 2020; Eisenbeiss & van Knippenberg, 2015; Good et al., 2016). Nonetheless, little research has addressed this relationship (Li et al., 2016), particularly regarding how AMPs may enable individuals to behave congruently with their values and ethics (Brown et al., 2007, p. 224). Therefore, we apply exploratory analyses to determine the directionality of relationships among AMPs and mechanisms of MD.

Hypothesis 2: Applied Mindfulness and Moral Disengagement.

2A: An employee’s application of mindful processes (AMPs: decentering, positive emotion regulation, and negative emotion regulation) will be correlated with the strength of moral disengagement mechanisms.

2B. The processes of relaxing, stopping, savoring, and reappraisal will be correlated with moral disengagement mechanisms

METHODS

Sample

Our sample included a Qualtrics survey panel consisting of 253 respondents from across the United States, between 22 and 65 years of age, who self-identified as full-time business professionals in mid to large-sized corporate settings.

Procedure

We deployed a 54-question electronic survey via Qualtrics online survey software. The survey includes five measures. The first two listed below quantify an individual's everyday level and application of mindfulness at work. With the same set of employees, the remaining survey areas quantify antecedents previously correlated with MD.

Measures

Mindful attention awareness scale

The Mindful Attention Awareness Scale (MAAS) is a 15-item questionnaire that is utilized to measure TM (Brown & Ryan, 2003). People who score higher on the MAAS “tend to be more aware and receptive to inner experiences and are more mindful of their overall behavior” (Brown & Ryan, 2003, p. 832). The stem question for MAAS items is, “Below is a collection of statements about your everyday experience. Using the 1–6 scale below, please indicate how frequently or infrequently you currently have each experience. Please answer according to what really reflects your experience rather than what you think your experience should be.” The 6-point scale ranged from 1 (almost always) to 6 (almost never). Examples of MAAS items include, “I get so focused on the goal I want to achieve that I lose touch with what I'm doing right now to get there,” “I do jobs automatically without being aware of what I'm doing,” and “I could be experiencing some emotion and not be conscious of it until sometime later” (Brown & Ryan, 2003). The MAAS has strong internal ($\alpha = .89$) and test-retest reliability ($ICC = .81$; Brown & Ryan, 2003).

Applied mindfulness process scale

The Applied Mindfulness Process Scale (AMPS) is a 15-item questionnaire that measures the frequency of applying specific mindfulness practices in the face of stressful events. These practices include positive regulation (savoring and reappraisal), negative regulation (relaxing and stopping), and decentering.

The stem question for AMPS items is, “Everyone gets confronted with negative or stressful events in daily life, and people who practice mindfulness experience these events in different ways. Please indicate how often you have used mindfulness in each of the following ways for the period of the last week (past 7 days). I use mindfulness to . . .” AMPS items are scored on a four-point scale, from 1 (never) to 4 (almost always). Examples of item from the AMPS includes, “. . . see that my thoughts are not necessarily true,” “. . . let go of my unpleasant thoughts and feelings,” and “realize that my thoughts are not facts” (Li et al., 2016). AMPS has shown to have high internal reliability ($\alpha = .91$) and item-total reliability (range = 0.51–0.72; Li et al., 2016).

Moral disengagement scale

The Moral Disengagement Scale (MDS) is a 31-item questionnaire that examines the likelihood that an individual will temporarily suspend their moral standards through one of eight different cognitive mechanisms that deactivate moral self-regulation (Detert et al., 2008), which include advantageous comparison, moral justification, euphemistic labeling, displacement of responsibility, diffusion of responsibility, dehumanization, attribution of blame, and distortion of consequences (Bandura, 2016). The stem question for the MDS is “how much do you agree with each of the following

statements.” MDS items are scored on a five-point scale, from 1 (strongly disagree) to 5 (strongly agree). Examples of items from the MDS includes, “Stealing some money is not too serious compared to those who steal a lot of money,” “Someone who is obnoxious does not deserve to be treated like a human being,” and “Insults don’t really hurt anyone” (Detert et al., 2008). We intentionally left out the MDS subscale for Euphemistic Labeling because these questions are not compatible with the organizational context. The MDS has solid internal reliability ($\alpha = .87$; Detert et al., 2008).

Further, when assimilating the MDS to the unique characteristics of unethical workplace behavior, Barsky’s (2011) Moral Disengagement at Work Scale (MDWS) does not include euphemistic labeling. As a result, we decided to add two subscales from the MDWS, including *moral justification at work* (internal reliability $\alpha = .82$) and *displacement of responsibility at work* (internal reliability $\alpha = .73$; Barsky, 2011). An example item for moral justification at work includes, “It is alright to exaggerate the truth to keep your company out of trouble” (Barsky, 2011). An example item from displacement of responsibility at work includes, “Employees are not responsible for wrongdoing if their boss puts too much pressure on them to perform at work” (Barsky, 2011).

Statistical analyses

Hypothesis 1A

Pearson’s correlations examined the relationship between the mean score on MAAS and each of the seven types of MD. Experiment-wise error was set at $\alpha = .05$, resulting in p -values below .007 in order to be considered statistically significant. To assess the threshold for absentmindedness, we divided MAAS into three categories: low mindfulness (more than 1 standard deviation below the mean), medium mindfulness (within 1 standard deviation of the mean), and high mindfulness (more than 1 standard deviation above mean). A Multivariate Analysis of Variance (MANOVA) was used to assess the impact of these three categories on the seven types of MD.

Hypothesis 1B

To assess the level of absentmindedness at which employees will begin to display MD, we divided MAAS scores into low, medium, and high categories based on the mean and standard deviation found in the study population. This divided MAAS into three categories: low mindfulness (more than 1 standard deviation below the mean), medium mindfulness (within 1 standard deviation of the mean), and high mindfulness (more than 1 standard deviation above mean). A MANOVA was used to assess the impact of these three categories on the seven types of MD. We used a Tukey’s HSD test to examine differences among MAAS categories for each type of MD. The error rate for the analysis was set at $\alpha = .05$.

Hypothesis 2A

Pearson’s correlations examined the relationship between scores on decentering, negative emotional regulation, and positive emotional regulation and each of the seven types of MD. For each subscale of AMPS, experiment-wise error was set at $\alpha = .05$, resulting in p -values below .007 to be considered statistically significant.

Hypothesis 2B

Pearson’s correlations were also used for assessing the relationship between the subdivisions of negative and positive emotional regulation and the MD mechanisms. For each subscale of AMPS, experiment-wise error was set at $\alpha = .05$, resulting in p -values below .007 to be considered statistically significant (Table 1).

RESULTS

There was strong reliability and validity for all scales and subscales within our sample (Table 2).

Table 1. Percentages for demographic variables of participants.

Demographic Variables		
Age: 22–63 (M = 34.9; SD = 9.26)		%
Gender	Male	48
	Female	52
Region of U.S.	Midwest	18
	Northeast	19
	Southeast	24
	Southwest	15
	West	24
Race/Ethnicity	Caucasian	64
	African American	13
	Asian American	3
	Hispanic	17
	Other	3
Employment Status	Full-time	100

N = 253

Table 2. Reliability and validity of scales and subscales for sample.

Subscale	Reliability		Validity (Item-Total)	
	Cronbach's alpha	Number of items	<i>r</i> value range	<i>p</i> value
Mindfulness Attention Awareness Scale	.936	15	.581 – .833	< .001
Applied Mindfulness Process Scale (AMPS) Total	.910	15	.502 – .759	< .001
AMPS Decentering Subscale	.705	5	.626 – .745	< .001
AMPS Positive Emotional Regulation Subscale	.852	5	.772 – .822	< .001
AMPS Negative Emotional Regulation Subscale	.828	5	.738 – .805	< .001
Moral Disengagement Scale (MDS) Total	.955	15	.564 – .865	< .001
MDS Advantageous Comparison Subscale	.901	3	.901 – .933	< .001
MDS Diffusion of Responsibility Subscale	.715	3	.781 – .883	< .001
MDS Distortion of Consequences Subscale	.903	3	.906 – .931	< .001
MDS Attribution of Blame Subscale	.797	3	.803 – .876	< .001
MDS Dehumanization Subscale	.897	3	.901 – .921	< .001
Moral Justification at Work Scale	.954	4	.928 – .946	< .001
Displacement of Responsibility at Work Scale	.934	5	.852 – .906	< .001

Validity: Pearson correlations for item-total

Hypothesis 1: trait mindfulness and moral disengagement mechanisms

The mean score on the MAAS scale was 3.44 ($SD = 1.106$). The average score on the total of the five Moral Disengagement Scale subscales used in this study was 35.1 ($SD = 16.05$; Range 15–75). The averages on the two additional scales were 11.8 ($SD = 7.35$) for the Moral Justification at Work Scale and 16.7 ($SD = 8.73$) for the Displacement of Responsibility at Work Scale.

Hypothesis 1A

There are significant, negative correlations between the MAAS mean score and all seven types of MD ($p < .007$; Table 3).

Hypothesis 1B

Most participants ($n = 169$) fell within one standard deviation of the mean for MAAS and are classified at a medium level of mindfulness. An additional 46 participants had averages lower than one standard deviation below the mean (low mindfulness), and 38 participants had MAAS averages greater than one standard deviation above the mean (high mindfulness). There were significant differences among the three categories of MAAS for each of the seven types of MD, $F(7,244) = 3.52$, $p < .001$. For each scale, participants with low mindfulness had significantly higher moral disengagement scores than participants with either medium or high levels of mindfulness ($p < .05$). There were no differences between medium and high levels of mindfulness for any scale ($p > .05$; Table 4).

Table 3. Descriptive statistics and correlations among MAAS and moral disengagement.

Variables	Means	SD	1	2	3	4	5	6	7
1. MAAS	3.44	1.11							
2. MDS Advantageous Comparison	6.34	3.88	-.44**						
3. MDS Diffusion of Responsibility	8.21	3.21	-.32**	.66**					
4. MDS Distortion of Consequences	6.34	3.67	-.42**	.81**	.70**				
5. MDS Attribution of Blame	7.36	3.40	-.37**	.75**	.74**	.79**			
6. MDS Dehumanization	6.76	3.80	-.39**	.77**	.66**	.78**	.79**		
7. Moral Justification at Work	11.79	7.35	-.41**	.77**	.59**	.75**	.78**	.76**	
8. Displacement of Responsibility at Work	16.66	8.73	-.41**	.71**	.64**	.67**	.74**	.69**	.81**

For participants, $n = 253$, Pearson's correlations given in columns 1–7.

** $p < .007$, two-tailed

Table 4. MANOVA: MAAS low, medium, and high levels and the moral disengagement scales.

Moral Disengagement Scale	Low MAAS		Medium MAAS		High MAAS		F
	Means	SD	Means	SD	Means	SD	
MDS Advantageous Comparison Subscale	9.57	4.37	5.85	3.49	4.84	2.975	23.67**
MDS Diffusion of Responsibility Subscale	10.24	3.68	7.81	2.86	7.55	3.22	12.29**
MDS Distortion of Consequences Subscale	9.22	4.33	5.85	3.21	5.16	3.03	20.39**
MDS Attribution of Blame Subscale	9.54	3.98	7.01	3.08	6.26	2.99	13.55**
MDS Dehumanization Subscale	9.52	4.55	6.28	3.39	5.55	3.02	17.41**
Moral Justification at Work Scale	16.59	8.66	11.11	6.77	9.00	5.47	14.70**
Displacement of Responsibility at Work Scale	22.61	9.80	15.70	8.03	13.68	7.17	15.52**

** $p < .001$

Hypothesis 2: applied mindfulness processes and moral disengagement mechanisms

The average score on AMPS was 37.1 ($SD = 10.44$; Range 0–60).

Hypothesis 2A

Both decentering and negative emotional regulation were positively correlated with all MD scales ($p < .007$; Table 5). Positive emotional regulation was not significantly correlated with any of the measures of MD ($p > .007$; Table 4).

Hypothesis 2B

Relaxing and stopping showed mixed results (Table 6), with higher correlations across the board for relaxing than stopping. Relaxing showed positive and significant correlations with all of the MD scales ($p < .007$). The p values for stopping did not meet the significance level for any of the MD scales. However, all but moral justification at work had trends ($p < .05$) but did not meet our experiment-wise error standard ($p < .007$). Savoring and reappraisal showed mixed results (Table 6). None of the MD scales were significantly correlated with either savoring or reappraisal ($p < .007$). However, both attribution of blame and dehumanization had trends toward positive correlations with reappraisal ($p < .05$) but did not meet our experiment-wise error standard ($p < .007$).

Table 5. Correlations between moral disengagement and the AMPS subscales.

Moral Disengagement Scale	Decentering	Positive Emotional Regulation	Negative Emotional Regulation
	R	r	r
MDS Advantageous Comparison Subscale	.358**	.095	.248**
MDS Diffusion of Responsibility Subscale	.295**	.099	.199**
MDS Distortion of Consequences Subscale	.315**	.061	.230**
MDS Attribution of Blame Subscale	.345**	.097	.220**
MDS Dehumanization Subscale	.310**	.098	.207**
Moral Justification at Work Scale	.291**	.066	.180**
Displacement of Responsibility at Work Scale	.307**	.059	.189**

** $p < .007$

Table 6. Correlations between moral disengagement and the subprocess of AMPS.

Moral Disengagement Scale	Savoring <i>r</i>	Reappraisal <i>r</i>	Relaxing <i>R</i>	Stopping <i>r</i>
MDS Advantageous Comparison Subscale	.050	.115 [†]	.277**	.157*
MDS Diffusion of Responsibility Subscale	.072	.106 [†]	.198**	.162*
MDS Distortion of Consequences Subscale	.038	.069	.254**	.150*
MDS Attribution of Blame Subscale	.041	.125*	.242**	.145*
MDS Dehumanization Subscale	.045	.124*	.225**	.141*
Moral Justification at Work Scale	.016	.094	.223**	.083
Displacement of Responsibility at Work Scale	.024	.077	.200*	.135*

[†] $p < .10$

* $p < .05$

** $p < .007$

DISCUSSION

Scholars have recognized for some time that moral awareness, or the ability to “recognize the moral content in the problem” (Dane, 2010, p. 1012) plays a key function in ethical decision making (Butterfield et al., 2000; Kish-Gephart et al., 2019; Rest, 1986). This implies that individuals must have a certain level of content knowledge regarding morality to spot unethical behavior. Our findings support the idea that awareness *itself*, is negatively correlated with MD at work. In other words, individuals who tend to be more mindful, or “attentive to and aware of what is taking place in the present” (Brown & Ryan, 2003, p. 822), are less likely to rationalize unethical behavior. Our study also demonstrates that employees need not elevate their level of TM to a great extent to experience a decrease in MD. A certain, measurable threshold of TM is considerably predictive (“low mindfulness”) of whether someone will exhibit MD at work. Those who demonstrate a moderate degree of mindfulness exhibited the same level of MD at work as those who had a high degree of mindfulness.

These findings are consistent with the Buddhist conceptualization of *right mindfulness*, which suggests that to live mindfully is to live ethically (Bodhi, 2011; Greenberg & Mitra, 2015; Grossman & Van Dam, 2011; Olendzki, 2011; Xiao et al., 2020). This is likely because mindfulness generates acceptance, nonjudgment, and openness (Bishop et al., 2004; Kabat-Zinn, 2005), attitudes that could make it very difficult for individuals to rationalize immoral perspectives and behaviors. For instance, rather than enduring a painful psychological process that entails denial and anger (Kabat-Zinn, 2013), acceptance serves as a shortcut to acknowledging personal responsibility. Acceptance also enables overcoming self-serving belief systems because it creates a space outside of “belief or disbelief” for clear reflection (Roemer & Orsillo, 2003). Future research may investigate whether it is not only an understanding of ethics that leads to greater awareness, but whether TM and mindful attitudes are related with greater ethical reasoning (Chalmers et al., 2011; Henning et al., 2013); and a more comprehensive set of ethical competencies (Munir et al., 2019; Poikkeus et al., 2018). Such research could compare the MD scores of those who score high in ethical knowledge and reasoning skills but low in TM, with those who score low in ethical knowledge and high in TM.

We also discovered that certain applied mindfulness practices are related positively with MD. We suspect that decentering was positively related with all forms of MD because it entails a process of expanding awareness beyond activities that separate and identify objects of attention (Dunne, 2011; Fucci et al., 2018). This has been observed to condition a non-dualistic form of thinking (Gill et al., 2015), which no longer separates good from bad or self from others. This makes it possible to see past the “clear cut” nature of unethical behavior, muddying or distorting one’s perceptions of ethical violations and their consequences. Decentering also makes it possible to see the “good in the bad,” a characteristic of moral justification, which functions by highlighting positive outcomes that come with harm. Conversely, decentering makes it possible to see the “bad in the good,” so that in the case of dehumanization, groups who are harmed may be portrayed as both civilized and primitive.

Additionally, with decentering, events and outcomes are never isolated, but instead resemble a stream of connected events, which likely makes it easier to introduce “uplifting comparisons” (Bandura, 2016, p. 57) relative to the presenting ethical infraction, thus enabling advantageous comparison. Finally, decentering conditions a non-dualistic sense of self or a “oneness” orientation with others (Hutcherson et al., 2008). It is possible that as one’s perception of identity and agency dissolves into the broader group, the likelihood of diffusion responsibility increases substantially. Cultivating an attitude of non-self through decentering aids a logic where there is no “I” (Bassett, 2006), and therefore blame must be displaced or attributed elsewhere. Further study may examine which characteristics of moral agency, including free will and moral control (Black, 2016), are depleted by those who practice no other form of meditation than decentering.

We also discovered that negative emotional regulation was positively correlated with distortion of consequences and advantageous comparison. Unlike other AMPS, stopping and relaxing require the ability to rapidly switch attention when confronted with negative realities. Attention switching, defined as “the ability to switch between global and local perceptions” (Brown et al., 2007) is essential to these mindful states (Bishop et al., 2004; Holas & Jankowski, 2013; Jankowski & Holas, 2020). Stopping instantly switches concern over negative objects of attention to less self-threatening concerns (Li et al., 2016). Relaxing on the other hand, switches attention from negative thoughts – which in the context of MD may include guilt or shame – to non-conceptual objects of awareness such as the sensations associated with breathing (Li et al., 2016). Individuals who often practice these forms of attention switching may drastically shorten the amount of time it takes to observe and reflect upon the full extent of self-implicating unethical decisions. The ability to immediately overlook critical aspects of a situation also renders an incomplete view of a situation. In one study, individuals who were forced to rapidly switch attention while solving simple problems experienced detrimental effects in working memory (Lépine et al., 2005). Whether forced or voluntarily activated, attention switching such as Stopping and Relaxing may legitimately distort one’s recollection of an unethical decision or event.

Our study also reveals a positive relationship between reappraisal and both attribution of blame and dehumanization. When faced with a challenging situation, reappraisal entails letting go of its negative characteristics and focusing instead on its positive characteristics. Drawing from the work of Folkman (1997), reappraisal is defined as a “cognitive strategy through which events are reconstrued as benign, beneficial, or meaningful” (Li et al., 2016). Individuals who regularly practice reappraisal likely enjoy a wide range of alternatives for interpreting a situation, and in the context of MD are likely to choose the interpretation that serves their image and well-being the best. For instance, reappraisal could make it easier to look past one’s own ethical responsibility and selects specific information that supports attribution of blame. Reappraisal may also be positively related with dehumanization because as it involves letting go of humanizing qualities of those harmed to preserve one’s integrity.

In general, we found that positive emotional regulation was not significantly related to MD, which is likely due to very low scores in the category of Savoring. We believe that savoring exhibited no relationship with MD because it requires a positive situation that one may continue to enjoy. Given the negative nature of ethical dilemmas, it seems reasonable that savoring plays little if any role.

Implications

After three decades of research, some argue that organizations have yet to observe measurable improvements to ethical behavior (Boda & Zsolnai, 2016). Our study suggests that workplace learning opportunities designed to increase ethical behavior may further strengthen moral awareness by integrating formal mindful meditation practices that are demonstrated to increase TM (Kilken et al., 2015). Such instruction may also benefit employees by sharing the complex relationships that exist between applications of awareness and MD, including the potential risks associated with AMPS. By strengthening TM and increasing knowledge about the relationships between AMPS and MD, an

employee may increase their chances of noticing how decentering, stopping, and reappraisal may operate in service to their propensity for MD.

Additionally, mindfulness training that is already integrated with popular leadership workshops and employee well-being programs may create unnecessary risks by encouraging employees to practice decentering, stopping, and relaxing indiscriminately. Our study suggests that when choosing to apply a specific form of mindfulness, context matters. For instance, although decentering is positively related with MD, it may also stimulate insight and is particularly helpful in brainstorming tasks that require creativity (Berkovich-Ohana et al., 2017). Decentering can also function as a healthy, formal meditation practice following a stressful situation (Josefsson et al., 2014). However, when stressful situations have ethical implications, our study indicates safer alternatives to decentering, including savoring practices such as walking or eating meditation. Future studies can expand upon our findings by assessing the way leadership programs incorporate specific mindfulness practices.

Our study also implies a risk that may occur when interpreting organizational research that adopts the clinical definition of mindfulness, which removes its ethical dimensions (Dreyfus, 2011, p. 45). For instance, if our study examined TM but not AMPS, it could easily be misconstrued that all practices that increase TM are inherently beneficial. Instead, we discovered that the same AMPS utilized in stress reduction programs and leadership development programs (Brendel & Bennett, 2016), including stopping, relaxing, and decentering, are positively correlated with MD at work.

Finally, our study supports the notion that dispositional mindfulness is closely related to ethical functioning (Bodhi, 2011) and orients individuals to live with greater moral conviction (Bodhi, 2011; Monteiro et al., 2015; Olendzki, 2011). Buddhist wisdom traditions suggest that mindfulness involves clearing the mind (Thera, 1988) and dismantling mental obstacles to moral action, including lust, ill-will, and inactivity (Anālayo, 2013; Rāhula, 1974). In the absence of mindfulness, these distortions are believed to surface independently, in the form of habitual, self-concerned, and impulsive responses (Costa & McCrae, 1992; Giluk, 2009; Kabat-Zinn, 2003). Future research in laboratory settings may encourage participants to resolve ethical dilemmas to determine whether dispositional mindfulness is also related to advanced moral reasoning abilities.

Limitations

Though our study recruited participants who self-identify as business professionals, such broad terminology does not account for specific industries, professions, or job-levels. Our study incorporated the MDS, a self-report measure designed only to predict the likelihood of unethical behavior but not whether one has indeed made an unethical decision. Therefore, it is difficult to claim an indirect effect. The design also took place within one time period, and introduces that potential for common methods bias, wherein the instrument itself might cause answer preferences rather than actual predispositions. However, knowledge of specific correlations revealed by this study remains helpful to the design of future studies, which take place over a more significant period of time to determine how specific meditation practices meant to strengthen decentering may have a positive impact on creative tasks while at the same time a negative impact on ethical tasks. Lastly, despite removing euphemistic labeling from the Moral Disengagement Scale, in hindsight, we could have included it in our study by creating items where euphemistic labeling demonstrates a lack of moral consideration, such as “right-sizing.”

CONCLUSION

To summarize, this study found that a negative relationship exists between trait mindfulness and all forms of moral disengagement for employees. Additionally, positive relationships exist between decentering and relaxation with all MD mechanisms. Negative emotional regulation, specifically stopping and reappraisal, trend toward positive relationships with distortion of consequences and

advantageous comparison. Finally, reappraisal is positively correlated with attribution of blame and dehumanization. These findings support ongoing research regarding the way TM and an employee's ability to apply awareness in different ways, may make a substantial difference in whether they fall prey to various forms of MD. Findings also support research regarding how organizations may differentiate curriculum and interventions that integrate mindfulness as a professional competency in ethics and leadership development programs.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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