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Feel Good, Do-Good!? On Consistency and Compensation in Moral Self-Regulation

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Abstract

Studies in the behavioral ethics and moral psychology traditions have begun to reveal the important roles of self-related processes that underlie moral behavior. Unfortunately, this research has resulted in two distinct and opposing streams of findings that are usually referred to as moral consistency and moral compensation. Moral consistency research shows that a salient self-concept as a moral person promotes moral behavior. Conversely, moral compensation research reveals that a salient self-concept as an immoral person promotes moral behavior. The present study's aim was to integrate these two literatures. We argued that compensation forms a reactive, "damage control" response in social situations, whereas consistency derives from a more proactive approach to reputation building and maintenance. Two experiments supported this prediction in showing that cognitive depletion (i.e., resulting in a reactive approach) results in moral compensation whereas consistency results when cognitive resources are available (i.e., resulting in a proactive approach). Experiment 2 revealed that these processes originate from reputational (rather than moral) considerations by showing that they emerge only under conditions of accountability. It can thus be concluded that reputational concerns are important for both moral compensation and moral consistency processes, and that which of these two prevails depends on the perspective that people take: a reactive or a proactive approach.

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Every day we encounter numerous work situations in which we have to decide between right and wrong. In the morning, when choosing a new supplier, a warehouse manager may decide to choose for the more expensive one that is guaranteed sweatshop free or she may go for the cheapest offer. In the afternoon, she may decide (somewhat more trivially) to put in some overtime to finish an important deadline or to enjoy a drink on a sunny terrace. Recently, researchers who are interested in behavioral ethics and moral psychology have started to study these moment-to-moment balancing acts between prosocial and self-interested behavior[1]. This research has revealed important roles for the self and self-regulation processes in shaping our moral behaviors (Aquino, Freeman, Reed, Lim, & Felps, 2009; Blasi, 1983; Sachdeva, Iliev, & Medin, 2009; Zhong, Liljenquist, & Cain, 2009).

Regretfully, this research has not yet resulted in an integrated model that informs us how self-related processes influence moral behavior. In fact, two distinct literatures seem to have developed independently. While both literatures rely on similar manipulations and measures of morality, they offer surprisingly opposite findings. On the one hand, a series of studies show that people with a salient self-concept as being a moral person display more prosocial behavior than people for whom this self-concept is not salient, or for whom an immoral self-concept is salient (e.g., Aquino et al., 2009; Blasi, 1983; Reed, Aquino, & Levy, 2007). Thus, this research suggests that when feeling moral (e.g., after helping your colleague in the morning), you are more likely to put in some overtime in the afternoon. This effect is usually explained in terms of consistency: people who view themselves as moral feel that they have to continue acting in a moral manner to avoid violating their sense of self and their integrity (Blasi, 1980).

On the other hand, a growing literature shows that people with a salient self-concept as an *im*moral person display more prosocial behavior than people for whom this self-concept is

not salient or people who view themselves as moral (e.g., Jordan, Mullen, & Murnighan, 2011; Monin & Miller, 2001; Sachdeva et al., 2009). Thus, this research suggests, for instance, that after procrastinating at work in the morning, you are more likely to subsequently comply with a request to work overtime. Conversely, if you would have spent your morning helping your colleague, you might refuse to do overtime. This effect is usually explained in terms of compensation and licensing processes (Zhong et al., 2009): People who feel immoral attempt to "make up" for this by displaying moral behavior (Sachdeva et al., 2009) whereas people who view themselves as moral feel that they have built up a "surplus" of morality, allowing them to display less moral behavior without damaging their self-concept and self-presentation as a moral person.

We know of only one study that has addressed the intriguing inconsistency between these two sets of findings. Conway and Peetz (2012) showed that recalling a temporally distant action (e.g., behavior performed over 1 year ago) led to moral consistency, whereas recalling a recent action (e.g., behavior performed within the past week) led to moral compensation effects on prosocial intentions. They argued that this effect occurs because distant actions are conceptualized abstractly, in general terms as a schematic representation, whereas recent actions are conceptualized concretely, in specific terms as they occurred. When people think about (im)moral actions in abstract terms they will focus on the abstract moral values associated with these actions and act in line with them. Thinking about (im)moral actions in concrete terms might remind people about the moral obligations that they already fulfilled, which causes people to feel licensed to act less moral (i.e., when thinking about moral behavior) or induces people to compensate through more moral behavior (i.e., when thinking about immoral behavior). Yet, when testing this proposition explicitly with prosocial behavior as the outcome variable, Conway and Peetz (2012) found evidence for moral compensation, but not for moral consistency.

Integrating Moral Consistency and Moral Compensation

In the present paper, we argue that moral consistency and compensation do not reflect mere abstract moral considerations. Instead, they occur in a social context and both processes reflect specific ways to deal with reputational concerns. Reputation (i.e., how one is seen by others, "others perceptions"; Carlson, Vazire, & Oltmanns, 2011) is one of the most valuable social assets that humans have and they go a long way to build and defend a positive reputation (Cheek & Briggs, 1982; De Cremer & Tyler, 2005; James, 1890). We argue that the crucial difference between consistency and compensation is that the former implies a proactive focus on maintaining and building a reputation, whereas the latter implies a reactive focus on reputation management. Proactivity refers to self-initiated and future oriented behavior whereas a reactive focus entails an orientation aimed at responding in the moment (Crant, 2000; Parker, Williams, & Turner, 2006).

It has been argued that acting consistent with one's self-concept and past behavior results from an active, long-term outlook on reputation building (Blasi, 1980, 1983; Reed et al., 2007). This argument is supported by research showing that consistency may form an important long-term reputational cue (Gabarro, 1978; Whitener, Brodt, Korsgaard, & Werner, 1998) that supports the continuous functioning and development of social relationships (Kramer, 1999). Proactivity induces people to focus on the long-term consequences of their behavior (Frese, Kring, Soose, & Zempel, 1996; Parker et al., 2006). Moreover, it enables people to see the big picture and focus on higher order goals (Ainslie, 1975; Hofmann, Friese, & Strack, 2009; Parker, Bindl, & Strauss, 2010). A proactive focus will thus induce people to infer their moral personality from their moral self-concept, which promotes behavior in line with this inferred moral personality (Albarracín & Wyer, 2000; Blasi, 1983; Fishbach & Dhar, 2005). Summarizing, we argue that for moral consistency to occur, people who have a salient

self-concept as a moral person assume from this self-concept that they are a moral person, and act accordingly to confirm and build their reputation as a moral person.

Research on moral compensation and licensing, on the other hand, reveals that compensation and licensing result from short-term fluctuations in moral self-worth (Khan & Dhar, 2007; Monin & Miller, 2001; Sachdeva et al., 2009). This suggest that moral compensatory behaviors are likely to be driven by reactive reputational considerations (Schnall, Haidt, Clore, & Jordan, 2008; Zhong et al., 2009), rather than proactive considerations with a long term outlook aimed at building and maintaining one's reputation. For moral compensation to occur, people have to feel that they need to be prosocial in order to defend their threatened reputation. This is likely to occur if people just did something bad (which gives them the feeling that they have to make up for their selfish behavior), or whenever behavior that is negative for their reputation is salient. Conversely, for moral licensing to occur, people should have the impression that the situation allows them to be selfish. This is very likely to occur if people just did something good (which provides them a free pass to be selfish), or whenever behavior positive for their reputation is salient. Arguably, reacting on one's moral self-concept by "damage control" (i.e., compensation) or by "slacking off" (i.e., licensing) is a rather short-term, reactive form of reputation management.

In sum, we expect that moral consistency and moral compensation both depend on reputational considerations. However, moral consistency arguably implies a more proactive approach to reputation building and maintenance, whereas moral compensation forms a reactive, "damage control" response in social situations.

As an explicit test of our assumption that moral compensation and consistency both depend on reputational considerations, we investigated the role of accountability as a facilitator of both moral consistency and moral compensation processes. Accountability can be defined as people's expectations that they will be publicly held responsible for their actions

(De Cremer & Van Dijk, 2009; Lerner & Tetlock, 1999). Accountability is known to increase self-critical awareness of one's judgment processes, out of concerns of the possible reputational consequences of one's behavior (Beu & Buckley, 2001; Lerner & Tetlock, 1999). Hence, if our argument holds that moral consistency and compensatory behavior are shaped by reputational concerns (i.e., concerns about how one is seen by others), we expect that both types of patterns should be found particularly when people are held accountable for their actions (i.e., when they have to explain their actions to others). If people are not held accountable for their actions, we expect no moral consistency (i.e., because proactive, long-term reputational concerns are less salient), and no moral compensation (i.e., because a reactive, short-term focus on "damage control" in reputation management is unnecessary).

The Present Studies

To test our predictions regarding the subtle processes that flow from people's dealings with reputational concerns, we conducted two laboratory experiments. In both studies, we manipulated whether participants had a salient self as a moral versus an immoral person relying on an established priming procedure that asks participants to describe and recall a situation in which they acted in a moral (versus immoral) manner (see e.g., Aquino et al., 2009; Sachdeva et al., 2009). This allowed us to capture moral consistency (i.e., high levels of prosocial behavior when a self-definition as moral is salient) as well as moral compensation (i.e., or high levels of prosocial behavior when a self-definition as immoral is salient or low levels of prosocial behavior when a self-definition as moral is salient). Participants were led to believe that they worked together with others in a team on several tasks because this has been shown to induce reputational concerns (De Cremer & Bakker, 2003; Van Vugt & Hardy, 2010).

Scholars have identified a number of factors that make people take a reactive versus a proactive approach in their dealing with various challenges. Most importantly, reactive

responses are more likely in situations that constrain cognitive capacity (Parker et al., 2006; Rusbult & Van Lange, 2003). Cognitive capacity refers to one's ability to "override or change one's inner responses, as well as to interrupt undesired behavioral tendencies (such as impulses) and refrain from acting on them" (Tangney, Baumeister, & Boone, 2004, p. 274). In the two experiments presented in this paper, we manipulated the extent to which people take a reactive versus proactive approach by relying on a common way to impair cognitive capacity, that is, by depleting cognitive resources (Baumeister, Bratslavsky, Muraven, & Tice, 1998). People need cognitive resources to override short-term, reactive impulses in order to proactively pursue high standards and desirable long-term goals (Baumeister, 2002; Fishbach, Friedman, & Kruglanski, 2003; Hofmann et al., 2009; Muraven & Baumeister, 2000; Mischel, 1974). When people lack these resources, impulsive behavior that serves immediate, short-term impulses would predominate, and long-term considerations and goal-directed behavior would become impossible (Baumeister, 2005; Hagger, Wood, Stiff, & Chatzisarantis, 2010; Loewenstein, 1996).

Research indicates that people's cognitive capacity is a limited resource that can be impaired by depleting cognitive resources (Baumeister et al., 1998; Baumeister & Haetherton, 1996; Mischel, Shoda, Rodriguez, 1989; Fishbach et al., 2003). A state of cognitive depletion refers to "a temporary reduction in the self's capacity or willingness to engage in volitional action (including controlling the environment, controlling the self, making choices, and initiating action) caused by prior exercise of volition" (Baumeister et al., 1998, p. 1253). Thus, cognitive depletion hinders the ability to take a proactive approach and strive for long-term goals and causes people to engage in behaviors that are driven by reactive, short-term considerations (DeWall, Baumeister, Gailliot, & Maner, 2008; Gino, Schweitzer, Mead, & Ariely, 2011). Conversely, non-depleted people should be relatively effective at taking a proactive approach (Morrison & Phelps, 1999; Parker et al., 2006). The principal aim of

Experiment 1 was to test whether cognitive depletion (i.e., making people act in more reactive ways) results in moral compensation whereas sufficient cognitive resources (i.e., not being depleted, making people act in more proactive ways) result in moral consistency.

This focus on a proactive versus a reactive approach to deal with challenges by means of manipulating depletion is important as a test of our argument. However, in itself, it does not prove conclusively that it is particularly a proactive versus reactive approach towards *reputation* management. Therefore, in Experiment 2, we also wanted to provide an explicit and formal test of the idea that moral compensation and consistency result from reputational concerns (i.e., concerns about how one is seen by others). In order to do this, we included accountability as a factor in our design. Accountability refers to the degree to which one can be publicly held responsible for one's actions (Lerner & Tetlock, 1999) and it is known to induce people to act upon reputational concerns (Beu & Buckley, 2001; De Cremer & Van Dijk, 2009; Sedikes, Herbst, Hardin, & Dardis, 2002). Hence, reputational concerns should be particularly viable in situations where one is accountable for one's actions. Thus, if moral compensation and consistency indeed drive from reputational concerns, then moral compensation and consistency effects should be particularly pronounced in situations of high accountability. In situations of low accountability, however, little evidence for compensation or consistency effects was expected, because reputational concerns should be less salient in these situations.

Experiment 1

Method

Participants and design. Seventy-two undergraduate students (62 females, 1 unreported; M_{age} = 18.62; SD = .87) participated in this experiment for course credit. They were randomly assigned to one condition of a 2 (salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) between-subjects design.

Procedure. We used a procedure designed by Maner and Mead (2010) to measure participants' moral behavior. Upon arrival at the laboratory, participants were seated in separate cubicles that were each equipped with a personal computer. This computer was used to collect the participants' responses and to present the information and stimulus materials to the participants. Participants were informed that they would work together with two other participants on several tasks. They were led to believe that a computer network was established between them and the other team members via which they would collaborate. This type of procedure is regularly used in social psychological (e.g., Cornelis, Van Hiel, & De Cremer, 2006) and organizational research (e.g., Maner & Mead, 2010; Overbeck & Park, 2006) to give participants the feeling that they cooperate in a team setting. Next, participants were informed that the team assignment required one person to be the leader and the others to be subordinates. In reality, all participants were assigned the team leader position, ostensibly based on their answers on a 'leadership ability' questionnaire they completed before the start of the experiment (see e.g., also Hoogervorst, De Cremer, Van Dijke, & Mayer, 2012; Maner & Mead, 2010; Overbeck & Park, 2006 for this leader assignment procedure). They were told that it was their task as a team leader to help the team perform optimally.

Then, to manipulate the moral self-concept, participants were randomly assigned to either the moral or the immoral condition. Participants in the moral condition read: "Please recall a time when you did something moral in the past." Participants in the immoral condition read: "Please recall a time when you did something immoral in the past." In the moral condition, participants described, for instance, situations in which they honestly gave money back that they found or when they opposed a racist group. In the immoral conditions, participants described, for instance, situations in which they were unfaithful to their partner, or when they stole something. Similar methods have been used in both moral compensation

(Jordan et al., 2011; Mazar & Zhong, 2010; Sachdeva et al., 2009), and moral consistency studies (Aquino et al., 2009; Reed et al., 2007).

Subsequently, participants completed the cognitive depletion task (taken from Baumeister et al., 1998, Study 4). As noted, depleting participants' cognitive resources is a common way to impair cognitive capacity, which hinders the ability to focus on and strive for long-term goals and causes people to engage in behaviors that are driven by short-term considerations (DeWall et al., 2008; Gino et al., 2011). The cognitive depletion task consists of two parts. The first part is designed to form a strong habitual response by the participants. The second part taxes the cognitive resources of participants by overriding this habitual response (in the cognitive depletion condition) or by continuing the same habitual response (in the no depletion condition). Research on self-control indicates that people need cognitive resources (which could otherwise be used to take a proactive approach towards one's goals) to break a habitual response (Baumeister et al., 1998; Hagger et al., 2010). Thus, for participants in the depletion condition, overriding this habitual response is likely to require more cognitive resources than for participants in the no depletion condition who do not need to override this habitual response. This task has proven successful in manipulating cognitive depletion in a number of studies (see Hagger et al., 2010 for an overview). In the first part of the task, participants were instructed to indicate each instance of the letter e that they saw in a piece of text (i.e., by clicking each e with the computer mouse). Participants received visual feedback whenever they clicked an e (i.e., a highlighted circle around the corresponding e) and were given five minutes to complete the task. This first phase was relatively easy and was used to establish a strong habitual response for scanning and indicating every e. In the second part of the task, participants either continued identifying the e's using the same rule as before (i.e., the no depletion condition), or they were given the instruction to respond to each e, except when the e was followed by a vowel or, when a vowel appeared two letters before the e (i.e.,

the high depletion condition). After the depletion task, participants were asked to shortly recall the moral or immoral behavior they described earlier.

Then the group task started. This task was used to measure moral behavior (adapted from Maner & Mead, 2010). Participants learned that their team should provide as many correct solutions to a word puzzle as possible. The total number of correct responses would be summed and every correct solution would earn the team points. Participants were told to imagine that every point was worth €1, and that the final number of points would be divided equally among the team members. However, participants were told that there was also an individual bonus for the team member who earned the most points. Next, participants were told that they (as the leader) had the possibility to distribute clues among their team members that would facilitate solving the puzzle. Clues ranged in quality from 1 (*not very helpful*) to 7 (*very helpful*). Participants were given the following example: "We are looking for the word: memory. A level 1 clue would then be: "Ends with a Y." A level 7 clue would then be: "The ability to remember." Next, participants were asked to enter a single clue level (from 1 to 7) for their team members. This task thus allowed us to pit self-interest against prosocial behavior. On the one hand, it was the participant's responsibility as a leader to maximize team performance, and giving the best clue possible to their team members would optimize team performance. However, giving a low quality clue would increase their own chances of winning the individual bonus. Participants thus faced a trade-off between doing the "right thing" for the team and focusing on their self-interest. After choosing a clue level, participants were debriefed and thanked for their participation.

Manipulation checks. We checked the effectiveness of the cognitive depletion manipulation with "The task was habit-breaking" (taken from DeWall et al., 2008) and "The task was simple" (reversed; taken from Balliet & Joireman, 2010) on a 7-point scale (1 = *totally disagree*; 7 = *totally agree*).

Two independent judges rated the morality of the recalled behaviors on a 7-point scale (1 = *immoral*; 7 = *moral*). The interrater reliability was high (Intraclass correlation coefficient [ICC] = .85) and ratings were averaged to assess the effectiveness of the moral self-concept manipulation.

Helping. The dependent variable was the clue level that the leader offered to the team (1 = *not very helpful*; 7 = *very helpful*).

Results

Manipulation checks. We tested the effectiveness of our manipulations using a 2 (salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) Analysis of Variance (ANOVA). The results show that, as expected, depleted participants found the depletion task more habit-breaking than non-depleted participants ($M = 4.64$, $SD = 1.70$ vs. $M = 3.48$, $SD = 1.34$, respectively; $F(1, 68) = 9.09$, $p = .004$, $\eta^2 = .12$), and considered the task as less simple than non-depleted participants ($M = 5.39$, $SD = .96$ vs. $M = 3.68$, $SD = 1.51$, respectively; $F(1, 68) = 27.68$, $p < .001$, $\eta^2 = .29$). No other main or interaction effects were significant.

Furthermore, participants in the moral recall condition described more moral behavior than participants in the immoral recall condition ($M = 5.35$, $SD = 1.01$ vs. $M = 2.55$, $SD = 1.12$, respectively; $F(1, 68) = 111.47$, $p < .001$, $\eta^2 = .58$). No other main or interaction effects were significant.

These analyses indicate that our manipulations of cognitive depletion (depleted versus not depleted) and salient self-concept (i.e., moral versus immoral) were effectively and orthogonally induced, allowing us to test our hypotheses regarding the effects of a moral versus an immoral self-concept upon helping behavior as a function of the level of cognitive depletion.

Helping. Means and standard deviations are presented in Table 1. A 2 (salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) ANOVA on participants' helping

behavior showed no significant main effect of moral self-concept or cognitive depletion. However, the analysis did reveal a significant interaction between cognitive depletion and moral self-concept ($F(1, 68) = 8.80$, $p = .004$, $\eta^2 = .11$; see Figure 1). We conducted simple effects tests to further analyze this interaction. The results show that among non-depleted participants, a salient self-concept as a *moral* person resulted in more helping than an immoral self-concept. However, we found this difference to be only marginal significant ($F(1, 68) = 2.81$, $p = .098$, $\eta^2 = .04$). In contrast, among depleted participants, a salient self-concept as an *im*moral person led to more helping than a moral self-concept ($F(1, 68) = 6.03$, $p = .017$, $\eta^2 = .09$).

The results above suggest that we found moral consistency and compensation, but they do not inform us about the valence of this behavior. To tentatively assess whether our conditions made participants more prosocial or more selfish than the neutral baseline, we ran some additional analyses (i.e., One-Sample *t*-Tests) in which we tested if our participants significantly deviated from the midpoint of our helping measure. These analyses reveal that non-depleted participants with a salient self-concept as a moral person helped significantly more than the neutral midpoint of our scale ($t(22) = 2.37$, $p = .027$), suggesting more prosocial behavior than the baseline. In contrast, non-depleted participants with a salient self-concept as an immoral person did not differ from this neutral midpoint ($t(20) = -0.36$, $p = .72$), indicating no decreases in prosocial behavior relative to the baseline. Furthermore, depleted participants with a salient self-concept as a moral person did not differ from the neutral midpoint of our scale ($t(16) = -1.16$, $p = .26$), indicating no decreases in prosocial behavior relative to the baseline. In contrast, depleted participants with a salient self-concept as an immoral person helped significantly more than the neutral midpoint of our scale ($t(10) = 2.62$, $p = .026$), indicating more prosocial behavior than the baseline.

Summary

Our findings support our predictions. Participants who were not depleted (i.e., allowing for a proactive, long-term focus on reputation building) showed moral consistency: those recalling moral behavior showed more helping behavior than those recalling immoral behavior. Conversely, participants who were depleted (i.e., making them act more reactively upon reputational concerns) showed moral compensation: those recalling immoral behavior showed more helping behavior than those recalling moral behavior.

The conclusions above do tell us when recalling moral behavior results in more helping than recalling immoral behavior and vice versa. They do not, however, give us any information about whether we are looking at prosocial or at selfish behavior. Additional analyses show us that participants who were not depleted helped more when recalling moral behavior, but did not help less when recalling immoral behavior relative to the neutral baseline. Furthermore, participants who were depleted helped more when recalling immoral behavior, but did not help less when recalling moral behavior relative to this neutral baseline. This indicates that both a proactive (i.e., no depletion) and a reactive (i.e., depletion) focus are able to increase prosocial behavior for participants recalling moral and immoral behavior, respectively, but that they do not cause an increase in selfish behavior.

Experiment 2

Experiment 2 was conducted for two reasons. A first aim was to replicate the findings of Experiment 1. Our sample size in Experiment 1 was relatively small and could thus potentially have too much inherent variability, which may harm the validity of our findings. Experiment 1 showed that people are more likely to act consistent with their moral self-concept when sufficient cognitive capacity is available, whereas moral compensation prevails when cognitive capacity is limited. These findings support our line of reasoning that people can deal with reputation management in proactive but also in more reactive ways. Ego depletion is a well-established manipulation that makes people act in a more reactive (versus

proactive) manner. Yet, showing that a reactive versus proactive approach explains compensation versus consistency does not provide prove that moral consistency and compensation are driven by *reputational* concerns. In Experiment 2, we wanted to provide an explicit test of the relevance of reputational considerations for the process that we set out to study. Therefore, in Experiment 2, we included accountability as a boundary condition. We expected that if moral consistency and compensatory behavior are indeed shaped by reputational concerns, the effect of cognitive depletion (i.e., moral compensation) versus sufficiently available cognitive resources (i.e., moral consistency) should be found particularly when people are held accountable for their actions. When people are not accountable, reputational concerns do not matter much, leading us to expect little evidence for compensation and consistency in these conditions.

Including accountability as an additional moderator in our design also introduces a useful set of control conditions. We expect that unaccountable participants are not influenced by reputational concerns. That is, their anonymity will make it more likely that they will not worry about the potential consequences of their behavior for their reputation. As such, unaccountable participants provide us with a baseline of helping behavior (i.e., that is not influenced by any reputational concerns). This baseline then allows us to test whether consistency is driven particularly by people who want to act consistent with their salient moral self, or (also) by people who want to act consistent with their salient immoral self. For compensation processes, these baseline conditions allow us to test whether reactive people are likely to compensate for a lack of morality, and / or whether they are also likely to feel licensed to act in less moral ways whey they feel moral.

Because of our explicit focus on the role of accountability in Study 2, we changed one aspect of the procedure. As part of the procedure taken from Maner and Mead (2010), we assigned all our participants in Experiment 1 as team leaders who were responsible for the

optimal performance of the team they were leading. Regretfully, research is unclear about how the leadership role relates to accountability. On the one hand, leaders are expected to focus on the collective interests and goals (Van Vugt, Hogan, & Kaiser, 2008), and research shows that they do so more than regular team members (Overbeck & Park, 2001, 2006), thus suggesting that accountability can be intrinsic to the leadership role. On the other hand, other research indicates that at least high power leaders need to be held accountable in order to refrain from acting in self-serving ways (Rus, Van Knippenberg, & Wisse, 2012). Because of this unclear state of affairs regarding the relationship between leadership and accountability, we assigned all our participants in Experiment 2 to the role of regular team member without any reference to the team requiring a leader. This focus on regular team members also makes it possible to generalize our findings beyond the leadership role to people who function as part of social collectives in general.

Method

Participants and design. One-hundred and forty-nine undergraduate students (101 females; M_{age} = 19.72; SD = 2.52) participated in this study for course credit. They were randomly assigned to one condition of a 2 (salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) x 2 (accountability: low vs. high) between-subjects design.

Procedure. We slightly adapted the procedure used in Experiment 1, such that no reference was made to team leaders and all participants were in the role of regular team members. After completing the moral self-concept and depletion manipulations, participants learned that they were chosen to distribute a clue to their team, which would facilitate solving the puzzle. To manipulate accountability, we relied on a common accountability manipulation (De Cremer & Van Dijk, 2009; De Kwaadsteniet, Van Dijk, Wit, De Cremer, & De Rooij, 2007; Tetlock, Skitka, & Boettger, 1989). Participants learned that "the clue assignments are visible to both the experimenter and the other team members", or that "the clue assignments

are anonymous, both the experimenter and your team members will not know which clue

assignments you chose".

Manipulation checks. We checked the cognitive depletion manipulation with "The

task was habit-breaking" (taken from DeWall et al., 2008) and "The task was difficult" (taken

from Balliet & Joireman, 2010) on a 7-point scale (1 = *totally disagree*; 7 = *totally agree*). To

check the moral self-concept manipulation, two independent coders rated the recalled

behaviors on a 7-point scale (1 = *immoral*; 7 = *moral*). Interrater reliability was high (ICC =

.92) and ratings were averaged to form a measure of morality. Additionally, we asked

participants how they considered the behavior they described on a 7-point scale ranging from

1 *(bad)* to 7 *(good)*.

Helping. We again used the clue level that participants offered to the team as an index

of helping behavior (1 = *not very helpful*; 7 = *very helpful*).

Results

Manipulation checks. We tested the effectiveness of our manipulations using a 2

(salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) x 2 (accountability: low

vs. high) ANOVA. The results show that depleted participants judged the depletion task as

more habit-breaking than participants in the no depletion condition ($M = 4.94$, $SD = 1.48$ vs.

$M = 3.95$, $SD = 1.64$, respectively), $F(1, 141) = 12.67$, $p = .001$, $\eta^2 = .08$. Furthermore,

depleted participants experienced greater difficulty than non-depleted participants ($M = 4.74$,

$SD = 1.71$ vs. $M = 3.70$, $SD = 1.51$, respectively), $F(1, 141) = 13.54$, $p < .001$, $\eta^2 = .09$. No

other main or interaction effects were significant.

Participants described more moral behaviors in the moral recall condition than in the

immoral recall condition ($M = 5.60$, SD = 0.46 vs. $M = 2.55$, $SD = 0.67$, respectively), $F(1,

141) = 1027.01$, $p < .001$, $\eta^2 = .85$. Additionally, participants in the moral recall condition

rated their own behavior as more 'good' than participants in the immoral recall condition (M

= 6.18, SD = .75 vs. M = 2.53, SD = 1.11, respectively), $F(1, 141)$ = 528.54, $p < .001$, η^2 =

.77. No other main or interaction effects were significant.

Helping. Means and standard deviations for each condition are presented in Table 2.

A 2 (salient self-concept: moral vs. immoral) x 2 (depletion: low vs. high) x 2 (accountability:

low vs. high) ANOVA on participants' helping behavior revealed a significant main effect of

accountability ($F(1, 141)$ = 5.64, p = .019, η^2 = .04). Not surprisingly, accountable

participants helped more than non-accountable participants (M = 4.50, SD = 1.81 vs. M =

3.75, SD = 2.04, respectively). More importantly, and analogous to Experiment 1, a

significant interaction emerged between depletion and moral self-concept ($F(1, 141)$ = 5.20, p

= .024, η^2 = .03). This interaction was qualified by the predicted three-way interaction ($F(1,$

$141)$ = 4.02, p = .047, η^2 = .03).

For non-accountable participants, the interaction between depletion and moral self-

concept was non-significant ($F(1, 79)$ = 0.04, p = .85, η^2 = .00; see Figure 2). Simple effects

tests showed that non-accountable participants with a moral self-concept did not help more or

less than non-accountable participants with an immoral self-concept, whether they were

depleted ($F(1, 79)$ = 0.06, p = .81, η^2 = .00), or not ($F(1, 79)$ = 0.00, p = .98, η^2 = .00).

Moreover, One-Sample t-Tests showed that unaccountable participants did not show more or

less prosocial behavior than the neutral midpoint of our helping scale. Neither for depleted

participants, regardless of whether they had a moral or an immoral self-concept ($t(17)$ = -0.85,

p = .41 vs. $t(20)$ = -0.58, p = .57, respectively), nor for non-depleted participants, regardless of

whether they had a moral or an immoral self-concept ($t(19)$ = -0.33, p = .74 vs. $t(23)$ = -0.45,

p = .66, respectively). This thus suggests that the midpoint of our scale forms a useful

baseline for helping behavior.

For accountable participants, the interaction between cognitive depletion and moral

self-concept was significant ($F(1, 62)$ = 10.38, p = .002, η^2 = .14; see Figure 2). Simple effect

tests showed that for accountable participants who were not depleted, a *moral* self-concept led to more helping than an immoral self-concept. However, we found this difference to be only marginally significant ($F(1, 62) = 3.05$, $p = .086$, $\eta^2 = .05$). Moreover, One-sample *t*-Tests showed that accountable, non-depleted participants with a salient self-concept as a moral person helped significantly more than the neutral midpoint of our scale (t(19) = 2.27, p = .035), indicating more prosocial behavior than the baseline. In contrast, accountable, non-depleted participants with a salient self-concept as an immoral person did not differ from this neutral midpoint (t(15) = 0.00, p = 1.00), indicating no increase or decrease in prosocial behavior relative to the baseline.

In contrast, for accountable participants who were depleted, simple effects tests showed that an *im*moral self-concept led to more helping than a moral self-concept ($F(1, 62) = 7.68$, $p = .007$, $\eta^2 = .12$). Additional One-Sample *t*-Tests showed that accountable, depleted participants with a salient self-concept as a moral person did not differ from the neutral midpoint of our scale ($t(15) = -0.82$, $p = .42$), indicating no increase or decrease in prosocial behavior relative to the baseline. In contrast, accountable, depleted participants with a salient self-concept as an immoral person helped significantly more than the neutral midpoint of our scale ($t(13) = 3.00$, $p = .010$), indicating more prosocial behavior than the baseline.

These results indicate that our effects in the accountable condition are mainly driven by the moral condition for participants who are not depleted, and by the immoral condition for participants who are depleted. That is, for accountable participants who are not depleted, recalling moral behavior increases prosocial behavior relative to the baseline, but recalling immoral behavior does not decrease prosocial behavior. In contrast, for accountable participants who are depleted, recalling moral behavior does not decrease prosocial behavior relative to the baseline, but recalling immoral behavior does increase prosocial behavior.

Summary

Our findings support our predictions. Like in Study 1, participants who were not depleted (i.e., taking a proactive approach) showed moral consistency: those recalling moral behavior showed more helping behavior than those recalling immoral behavior. Yet, this effect was only found among accountable participants. Non-depleted participants who were not accountable showed no moral consistency, indicating that the proactive approach that these participants displayed reflects reputational concerns. Depleted participants (i.e., taking a reactive approach) showed moral compensation: those recalling immoral behavior showed more helping behavior than those recalling moral behavior. Yet, again, this compensation effect was also restricted to accountable participants. This indicates that moral compensation also derives from reputational concerns, but this time of a reactive kind.

As expected, participants who were not accountable did not show moral consistency or compensation effects at all. In fact, their responses never significantly differed from the neutral scale midpoint. Accountable participants, on the other hand, showed more helping behavior than this neutral baseline in two conditions: when focusing on proactive, long-term reputational considerations (i.e., no depletion) and feeling moral (i.e., moral consistency), and when focusing on reactive, short-term reputational considerations (i.e., depletion) and feeling immoral (i.e., moral compensation). In the other two conditions, helping behavior did not differ from this baseline. Our results suggest that helping behavior does not decrease in any of our accountable conditions, which indicates that our participants do not get less prosocial (vs. the baseline in the unaccountable conditions). Thus we do not find any evidence for immoral consistency or moral licensing.

General Discussion

This research integrates two lines of research on moral self-regulation that have generated opposing findings, while relying on similar manipulations and measures of morality. On the one hand, people with a salient self-definition as a *moral* person have been

shown to display more moral behavior than people for whom this self-concept is not salient or who view themselves as immoral (i.e., revealing consistency between the self-concept and behavior). On the other hand, research shows that people with a salient self-definition as an *im*moral person show more moral behavior than people for whom this self-concept is not salient or who view themselves as moral (i.e., revealing moral compensation and licensing). We tried to join these two literatures by focusing on which perspective people take: a proactive approach (i.e., in this case because they have sufficient cognitive resources at their disposal) or a more reactive approach (i.e., in this case because they were cognitively depleted). Furthermore, our results indicate that moral consistency and moral compensation processes only emerge under conditions of accountability. In the following sections, we discuss the implications and limitations of this research.

Theoretical and Practical Implications

Our results strongly suggest that whether consistency or compensation prevails is a function of the perspective that participants take: whether they take a reactive approach to reputation management or a more proactive approach. That is, we argued that moral compensation forms a reactive, "damage control" response in social situations, whereas moral consistency implies a more proactive approach to reputation building and maintenance. Furthermore, by including accountability as a boundary condition to this effect we provided support for an important assumption of our argument. To understand when moral compensation or, conversely, consistency will occur, it is important to realize that these effects are at least partly driven by reputational concerns, and not only by de-contextualized moral considerations. Obviously, this finding is very different from earlier research that tried to integrate moral consistency and compensation by using construal level theory (Conway & Peetz, 2012). Construal level theory explains how the psychological distance of events can influence abstract and concrete thinking (Trope & Liberman, 2010). Distant events are

conceptualized in an abstract way, whereas recent events are conceptualized concretely. We extent and improve this approach by showing that moral consistency and compensation do not reflect mere abstract moral considerations, but that they occur in a social context.

The claim that compensation and consistency should be considered as occurring in a social context is further strengthened by our results for the role of accountability that indicate that reputational considerations clearly play a role in both consistency and compensation processes. Importantly, both literatures have suggested that reputational concerns are relevant to the display of moral behavior (Miller & Effron, 2010; Reed et al., 2007). However, no earlier research has integrated moral consistency and moral compensation processes by focusing on differences in reputation management. Our results strongly suggest that moral compensation forms a reactive, "damage control" response in social situations, whereas moral consistency implies a more proactive approach to reputation building and maintenance. Moreover, our research suggests that people can deal with reputation management in proactive but also in more reactive ways.

Our research also provides a fresh perspective on how (lack of) self-control resources relates to selfishness. Prior work has often claimed that a lack of resources straightforwardly leads to selfishness (Baumeister & Exline, 1999; Mead, Baumeister, Gino, Schweitzer, & Ariely, 2009; Shalvi, Eldar, & Bereby-Meyer, 2012). Research supporting this idea shows that depletion can result in less moral behavior (DeWall et al, 2008) and more immoral behavior (DeWall, Baumeister, Stillman, & Gailliot, 2007; Gino et al, 2011; Mead et al, 2009). Yet, there is also research showing that morality is not by definition effortful, but some types of morality are in fact driven by automatic processes (Greene, Morelli, Lowenberg, Nystrom, & Cohen, 2008). Hence, a lack of cognitive resources does not necessarily lead to immoral behavior. It has been shown, for instance, that depletion does not cause selfishness for people with internalized moral values (Gino et al., 2011), for people with a clear dispositional

prosocial orientation (Balliet & Joireman, 2010), or for people who consumed a glucose drink (Gailliot et al., 2007). In fact, research by Zhong (2011) shows that deliberative decision making (comparable to a situation where people are not depleted) can lead to more unethical behavior than intuitive decision making (i.e., comparable to a situation where people lack resources). We argue that a lack of resources hinders the ability to take a proactive approach and thus to focus on and strive for long-term goals, causing people to engage in behaviors that are driven more by reactive strategies (DeWall et al., 2008; Gino et al., 2011). This reactive, short-term outlook may induce selfish behavior, because it implies a failure to see the long-term benefits of moral behavior. Yet, at the same time, our findings show that a short-term focus may also make people more moral, if they are focused on damage control (i.e., a direct response to a salient self-concept as an immoral person). Earlier research studying the effects of self-control on moral behavior often focused on variables that were not particularly relevant for damage control and reputation management (e.g., presumed undetectable cheating).

We used the term moral compensation to refer to the process by which people with a salient self-concept as an immoral person display more pro-social behavior than people with a salient self-concept as a moral person. However, this does not tell us whether our results are caused by moral compensation (i.e., people who feel immoral compensate by showing more moral behavior), by moral licensing (i.e., people who feel moral feel licensed to act less moral), or that perhaps both processes are involved. Most prior research remains silent about whether their effects reflect compensation or licensing (see Sachdeva et al., 2009, for a noteworthy exception). Importantly, the accountability manipulation in Study 2, besides enabling us to test our idea that moral behavior rests on reputational concerns, provides us with a baseline condition of helping behavior. Our results indicate that accountable participants who feel moral and are not depleted, and those who feel immoral and are depleted

are both more helpful than the baseline set by participants in the unaccountable conditions. Importantly, however, accountable participants who feel immoral and are not depleted, and those who feel moral and are depleted do not show less prosocial behavior (i.e., more selfish behavior) than this baseline. A possible reason for this is that consistently behaving selfish may be damaging to one's self-concept and reputation. Therefore, they level to some optimal, baseline level of moral behavior. Likewise, moral compensation is arguably sending a much more disturbing signal to one's reputational concerns (i.e., "I am such a bad person, I should make up") than moral licensing (i.e., "I am such a good person, maybe I can slack off now").

From a practical perspective, it is important to note that organizations often install procedures that make employees (and managers) more accountable in order to decrease immoral, selfish, or deviant behaviors (Beu & Buckley, 2001; Petrick & Quinn, 2001). Our findings of Study 2 connect well with this idea in showing a main effect of accountability on helping behavior. Moreover, in line with some prior work, our research also shows that accountability not simply makes people act in more desirable ways (i.e., leading to a main effect of accountability on moral behavior, such as the one that we also obtained), but also leads to a stronger focus on their own behavior and psychological processes (i.e., leading to the three-way interaction that we were primarily interested in in the present study). However, our results suggest that accountability only increases prosocial behavior dependent on the context. Moreover, in some cases, accountable people may be similarly helpful as unaccountable people. Thus it is important that organizations realize that, in some situations, making employees more accountable may not be an effective strategy in reducing selfish behavior.

For organizations, it is important to note that strategies aimed at stimulating prosocial employee behavior (e.g., stimulating a clear ethical climate or ensuring that managers behave in ethical ways; Martin & Cullen, 2006; Mayer, Kuenzi, Greenbaum, Bardes, & Salvador,

2009; Mayer, Kuenzi, & Greenbaum, 2010) will not necessarily lead to more prosocial behavior. The present results suggest that when employees take a reactive approach to reputational concerns (e.g., while cognitively depleted), feeling moral may not be effective in promoting prosocial behavior. Importantly, various causes of cognitive depletion are omnipresent in organizations, such as decision-making (Vohs et al., 2008) and lack of sleep (Barnes, Schaubroeck, Huth, & Ghumman, 2011). It is thus important to make employees aware of this potential subversion. Furthermore, as research has shown that rest can replenish cognitive resources (Baumeister, Muraven, & Tice, 2000), strategies aimed at stimulating morality should preferably be implemented after a period of rest.

Strengths, Limitations and Suggestions for Future Research

We realize that the external validity of our findings need to be further established, because we tested our predictions in a single laboratory context and relied on priming procedures and cognitive depletion tasks to manipulate the salience of people's self-views and their proactive versus reactive approach in dealing with reputational concerns. Our primary aim was to make a first attempt to arrive at a theoretical integration of two streams of behavioral ethics research, which should improve our understanding of the processes that shape ethical behavior. However, different methods (e.g., field research) have to be employed to assess the robustness and broader implications of our findings (Ellemers, 2013). Consequently, a possible avenue for future research lies in combining different research methods and employing different ways to manipulate (or measure) a proactive versus reactive approach to reputational concerns. It is interesting to note that studies have shown that cognitive depletion in a work context can result in more deviant behaviors among employees (e.g., Barnes et al., 2011). Furthermore, research also clearly indicates that people's salient self-concept regarding their morality influences their behavior in organizational contexts (see Shao, Aquino, & Freeman, 2008 for an overview).

In this respect it is also important to note that the sample sizes in both Experiment 1 and Experiment 2 are relatively small and that this could potentially harm the validity of our results. We did however replicate the findings of Experiment 1 in Experiment 2, which reinforces the reliability and validity of our results. However, even though we believe that our results are valid and reliable, replications in different settings are necessary to further prove the validity of our findings.

We relied on a well-established regulatory depletion manipulation as a way to stimulate people to take a reactive versus proactive approach to reputation management. Our reliance on this manipulation should not be taken as a suggestion that in prior research that revealed moral compensation or licensing effects participants were always ego depleted. Regulatory depletion is just one way to make participants take a reactive approach and it is likely that other elements of the procedure of a study can induce such a focus. Furthermore, there are also stable individual differences between people in the extent to which they are able to take a more proactive approach to reputation management (Rusbult & Van Lange, 2003). Future research should test explicitly for the relevance of various individual and situational factors that induce a proactive versus reactive approach in understanding consistency and compensation effects in moral decision making and action.

Future research may also focus on potential mediating variables that explain in greater detail the emergence of moral consistency and moral compensation. In this research, we decided to take a moderator approach because we were particularly interested in testing the idea that reputational concerns explain why people compensate or are consistent with their moral values. A moderator approach (i.e., focusing on theoretically relevant boundary conditions to an effect) is just as valid as a mediator approach (i.e., focusing on theoretically relevant intervening variables of an effect) to study processes underlying an effect (see e.g., Spencer, Zanna, & Fong, 2005). A promising avenue for future research would be to focus on

the type of reputational concerns (i.e., proactive, long-term versus reactive) as a possible underlying process that plays a role in the emergence of both moral consistency and moral compensation.

One limitation of this research that should be mentioned is the skewed gender distribution in our samples. The majority of our participants were female, which may pose potential problems to the validity of our results. Common belief is that women are less selfish than men (Balliet, Macfarlan, & Van Vugt, 2011; Eckel & Grossman, 1998). Since our task was designed to foster helping behavior among team members, it could be that the specific characteristics in our task favored female helping. However, we expect that a general tendency for women to help does not affect the validity of our conclusions. That is, we expect no gender differences in moral consistency or moral compensation. Thus, a general tendency to help does not explain variations in helping behavior among people with a salient self-concept as a moral or immoral person. It is in this respect noteworthy that (to our knowledge) previous studies investigating moral consistency or moral compensation with more balanced samples in terms of gender did not report gender effects.

A final relevant issue to be discussed here is that the results of both Study 1 and Study 2 suggest that compensation effects are more robust and easier to detect than consistency effects. One reason for this may be found in our procedure. The teams in our study were newly formed which might curb long-term reputation management concerns. Yet, this focus does not limit generalizations that can be inferred from the present research, because many encounters in economic and business settings are with people with whom we have weak, rather than strong relationships (Granovetter, 1995; Kim, Dirks, Cooper, & Ferrin, 2006) In fact, in line with our findings, it has been noted that a proactive, long-term focus to reputation management may be present in newly formed relationships (Kim et al., 2006; Meyerson,

Weick, & Kramer, 1996). However, future research should address whether consistency effects are stronger and easier to detect in longer functioning groups and teams.

Concluding Remarks

The present research integrates two seemingly opposing literatures. Research on moral compensation shows that people with a salient self-concept as an immoral person show more prosocial behavior than people with a salient self-concept as a moral person. Conversely, research on moral consistency indicates that people with a salient self-concept as a moral person show more prosocial behavior than people with a salient self-concept as an immoral person. We integrate these two literatures by focusing on differences in reputation management. Our results strongly suggest that moral compensation forms a reactive, "damage control" response in social situations, whereas moral consistency implies a more proactive approach to reputation building and maintenance. It thus seems that reputational concerns are important for both moral compensation and moral consistency processes, and that which of these two prevails depends on the perspective that people take: a reactive or a proactive approach.

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Footnotes

[1]Morality requires people to forgo self-interested impulses and focus on the needs of others (Kant, 2005/1785; Aquino et al., 2009). In this paper we adopted a focus on prosocial behavior, which are actions intended to help other people. Helping behavior is considered an important exemplar of moral behavior (Haidt & Graham, 2007; Wilhelm & Bekkers, 2010). More specifically, more helping behavior implies less self-interest in our studies.

Table 1

Helping Behavior of Participants as a Function of Cognitive Depletion and Moral Recall Condition in Study 1

	Moral recall condition			
	Moral		Immoral	
Cognitive depletion condition	M	SD	M	SD
Depletion	3.59_a	1.46	5.00_b	1.27
No depletion	4.61_a	1.23	3.86_b	1.82

Note. Means with different subscripts within each row differ significantly from each other at $p < .05$, with the exception of the moral versus immoral comparison for the no depletion condition, where $p = .098$.

Table 2

Helping Behavior of Accountable and Non-Accountable Participants as a Function of

Cognitive Depletion and Moral Recall Condition in Study 2

| | | Moral recall condition | | | |
| | | Moral | | Immoral | |
	Cognitive depletion condition	M	SD	M	SD
Accountable condition	Depletion	3.63$_a$	1.82	5.36$_b$	1.69
	No depletion	5.00$_a$	1.97	4.00$_b$	1.16
Non-accountable condition	Depletion	3.56$_a$	2.23	3.71$_a$	2.26
	No depletion	3.85$_a$	2.01	3.83$_a$	1.81

Note. Means with different subscripts within each row differ significantly from each other at $p < .05$, with the

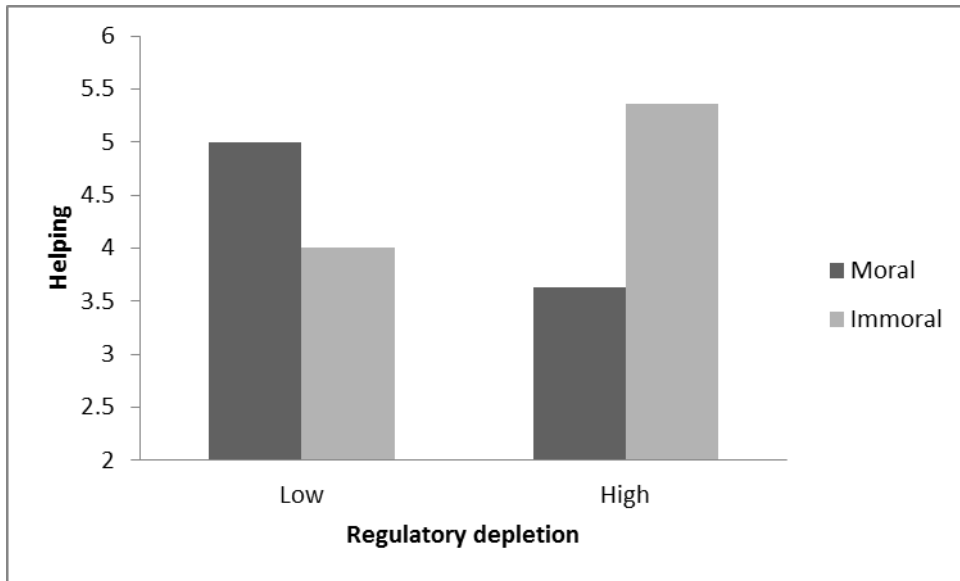exception of the moral versus immoral comparison for the no depletion condition, where $p = .086$.

Figure 1. Helping as a function of cognitive depletion and moral recall condition in Study 1

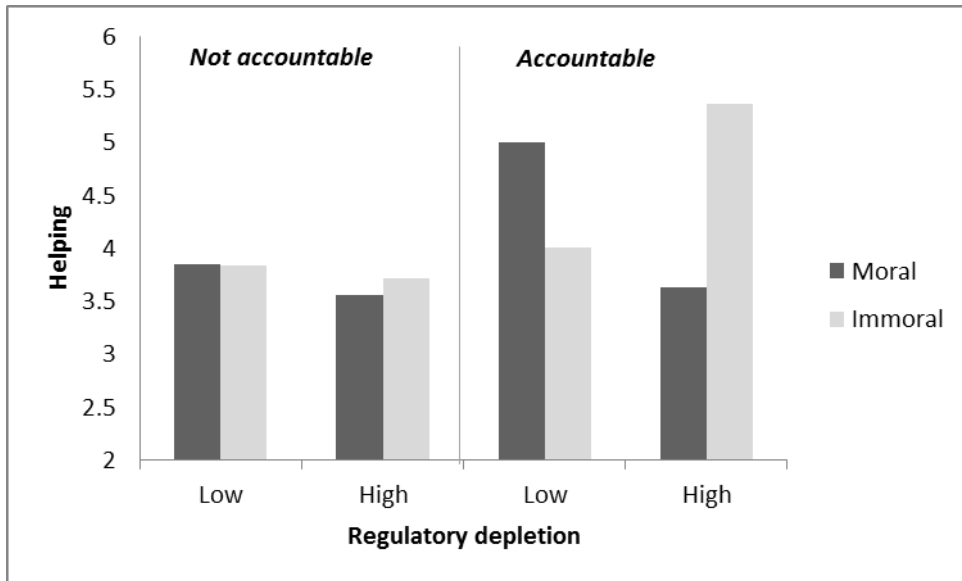*Figure 2.* Helping as a function of cognitive depletion and moral recall condition for

accountable and non-accountable participants in Study 2