



## **Mindfulness in ethical decision-making:**

How state and trait mindfulness impact moral judgment and  
acceptance of unethical behavior

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## **Abstract**

**Title:** Mindfulness in ethical decision-making: How state and trait mindfulness impact moral judgment and acceptance of unethical behavior

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Ethical misconduct is often overlooked – not only because of the lack of awareness of ethical issues but also because of people’s inability to free themselves from external influences and biases that lead them to conform. The variety of reasons for accepting unethical behavior warrants an approach that systematically reduces this form of disengagement. The concept of mindfulness has proven to be a powerful tool to debias individuals and help practitioners maintain consciousness of the present experience that is necessary to navigate ethical issues. This thesis aims to explore mindfulness as an instrument to curb unethical behavior throughout the ethical decision-making process, specifically on making a moral judgment and establishing intent to engage in moral behavior. In order to achieve this, I compare the effects of recent state and trait mindfulness through an experimental study. The results demonstrate a significant impact of trait mindfulness on both moral judgment and acceptance of unethical behavior, even when controlling for social desirability. Individuals high in trait mindfulness were more sensitive making moral judgments and less accepting of unethical behavior compared to individuals low in trait mindfulness in two out of four proposed scenarios. Recent state mindfulness was not significant in this study. Nonetheless, this dissertation’s study raises interesting questions about mindfulness interventions and contributes to the literature on the potential positive impacts of mindfulness.

**Keywords:** Mindfulness, ethical decision-making process, group pressure, conformity bias, moral disengagement

## Sumário

**Título:** Mindfulness no processo de tomada de decisões éticas: Como o estado recente e mindfulness enquanto traço impactam o julgamento moral e a aceitação de comportamento imoral

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O comportamento imoral é frequentemente negligenciado – não apenas por causa da falta de consciência sobre questões éticas, mas também pela incapacidade das pessoas de se libertarem de influências externas e preconceitos que as levam a se conformar. As várias razões que deixam o indivíduo aceitar comportamento imoral justificam uma abordagem que reduz sistematicamente essa forma de desapego. O conceito de mindfulness provou ser uma ferramenta poderosa para desviesar os indivíduos e ajudar os praticantes a manter a consciência da experiência presente, necessária para avaliar questões éticas. Esta tese tem como objetivo explorar mindfulness como um instrumento para coibir o comportamento imoral ao longo do processo da tomada de decisões éticas, especificamente ao fazer um julgamento moral e estabelecer a intenção de se envolver num comportamento moral. Para conseguir isso, comparei os efeitos de um estado recente de mindfulness com mindfulness enquanto traço por meio de um estudo experimental. Os resultados demonstram um impacto significativo de mindfulness enquanto traço tanto no julgamento moral quanto na aceitação do comportamento imoral, mesmo quando controlando para desejabilidade social. Indivíduos com elevado mindfulness enquanto traço foram mais sensíveis ao fazer julgamentos morais e menos tolerantes a comportamentos imorais em comparação a indivíduos com baixo nível de atributo de mindfulness em dois dos quatro cenários propostos. O estado recente de mindfulness não foi significativo neste estudo. No entanto, o estudo desta dissertação levanta questões interessantes sobre as intervenções de mindfulness e contribui para a literatura sobre os potenciais impactos positivos de mindfulness.

**Palavras chaves:** Mindfulness, processo de tomada de decisão ética, pressão de grupo, enviesamento de conformismo, desapego moral

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## Glossary

$\alpha$	The probability of making Type I error; Cronbach's index of reliability
&	And
ANCOVA	Analysis of Covariance
CAMS-R	Cognitive and Affective Mindfulness Scale – Revised
df	Degrees of freedom
EY	Ernst & Young, company name
F	F distribution, fishers F ratio
FMI	Freiburg Mindfulness Inventory
M	Sample mean
MAAS	Mindfulness Awareness and Attention Scale
MBI	Mindfulness-based intervention
MBSR	Mindfulness-based stress reduction
MBT	Mindfulness-based therapy
MD	Mean Difference
N	Total number of cases
p	p-value
r	Estimation of the Pearson correlation coefficient
$r_s$	Estimation of the Spearman correlation coefficient
RQ	Research Question

SD	Standard Deviation
SE	Standard Error
TV	Television
UCLA	University of California, Los Angeles
WDR	Westdeutscher Rundfunk (German TV channel)

## 1. Introduction

“It takes a great deal of bravery to stand up to our enemies, but just as much to stand up to our friends“ – Albus Dumbledore from *Harry Potter* (Rowling, 1997)

Often an ethical issue only comes to the surface when someone decides it is time to raise their voice. Be it the internal whistleblower from Wirecard’s longtime auditing company EY (Storbeck, 2020) or the journalist that questioned the Volkswagen CEO about their involvement in the Chinese province of Xinjiang – a region in which the Muslim minority of the Uighurs are held in detention camps by the Chinese government (Noack, 2019). With the rise of social media, it might even be a single user who expresses criticism on a particular matter, which develops into a swarm of negative comments, online protests, and finally, the possible boycott of an entire brand or institution (Bakhtiari, 2020).

In January 2021, the German public TV channel WDR invited an all-white panel to discuss the social ban of discriminatory language – while explicitly using racist slurs. After public outrage, the channel and the program’s participants apologized publicly, shocked about the allegations of racism and lack of empathy (Dell, 2021). Behind the program stands an entire production that has not considered the potential for controversy before airing the show and receiving immense backlash. The channel’s statement confirmed the lack of awareness and hopes to avoid future misconducts (“‘Die letzte Instanz’: Deutliche Kritik an WDR-Sendung,” 2021; von Blazekovic, 2021).

However, not all cases of unethical behavior find their way to the public – the most common practices are somewhat likely to be found in the statistics of day-to-day business. The Global Business Ethics Survey, for example, states that, on average, 33% of people in organizations worldwide have observed ethical misconduct, such as improper hiring practices or favoritism (ECI, 2021). Additionally, almost half of the employed adults have experienced or observed discrimination regarding race, age, gender, or sexual orientation (Glassdoor, 2019).

Combating misconduct, however, does not seem easy. In the US, 90% of incidents of harassment go unreported (Feldblum & Lipnic, 2016). Few bystanders – who have the potential of giving a voice to ethical concerns – feel informed enough to judge the circumstances of a situation and most are even less likely to intervene if other observers show little concern (Bowes-Sperry & O’Leary-Kelly, 2005; Johnson, Kirk, & Keplinger, 2016). Moreover, the place that should facilitate ethical behavior sometimes does the contrary: 29%

of employees worldwide have felt organizational pressure to compromise the internal ethical standards of their workplace in 2020, compared to 20% in 2019 (ECI, 2021). The consequences are the normalization of unsafe and toxic environments, likely to cause psychological harm and legal costs, next to the informal costs of lost productivity, absenteeism, and decreased employee satisfaction (ILO, 2004; Johnson et al., 2016).

The number of scandals over the turn of the last century led researchers to explore the reasons behind unethical decision-making (Kish-Gephart, Harrison, & Treviño, 2010) and the relationship of the individual and the group (Asch, 1956; Cialdini & Goldstein, 2004; Moscovici & Faucheux, 1969). Although some may say that the unethical behavior from involved organizations is due to the inherently vile nature of their employees, statistics and research suggest the issue is systematic (Carucci, 2016). The average employee is just as likely as others to act unethical, despite good intentions (Banaji & Bazerman, 2003; Prentice, 2007). Similar to the case of the German TV channel, unethical choices often happen due to a lack of awareness and automated, unconscious thought processes that let people overlook wrong-doings (Gino & Bazerman, 2009; Tenbrunsel & Messick, 2004).

What can support people in growing awareness and helping free themselves from biases, including group pressure? The concept of mindfulness has been on the rise for several years now and proved to enhance psychological well-being (K. W. Brown & Ryan, 2003), pro-social behavior and empathy (Hafenbrack et al., 2020), as well as cognition (Harrison, 2015; Zeidan, Johnson, Diamond, David, & Goolkasian, 2010). People with a high level of mindfulness reportedly stated they are generally more likely to act ethically and chose less to cheat (Ruedy & Schweitzer, 2010). However, would mindfulness help break up the organizational silence (Morrison & Milliken, 2014), a crucial step in combating unethical behavior? It does have the qualities, but up until today, mindfulness's influence on non-conformity needs to be verified (Baer, 2015).

In this paper, I will investigate how trait mindfulness impacts the process of ethical decision-making, specifically when individuals make a moral judgment and set intent into engaging in moral behavior – whether they conform or not when faced with direct or indirect pressures of a group. Additionally, I used mindfulness-based intervention, in the form of an on-the-spot meditation, as an experimental condition. Recent research established that even a single session of MBI could alter behavior positively, even with people who do not have meditation experience (Hafenbrack et al., 2020; Miyahara, Wilson, Pocock, Kano, & Fukuhara, 2020). The aim of this research – to understand mindfulness's impact on the acceptance of unethical behavior – is divided into the following research questions:

RQ1: Does higher trait mindfulness influence moral judgment?

RQ2: Does higher trait mindfulness decrease the intent to accept unethical behavior?

RQ3: Does a recent mindfulness state affect moral judgment?

RQ4: Does a recent mindfulness state decrease the intent to accept unethical behavior?

This thesis will provide opportunities to curb unethical behavior from a systematic point of view by reviewing the literature concerning group-related biases that inhibit ethical decision-making and the modern research about mindfulness, as well as originally combining these with the findings of the experimental mindfulness-based intervention. Companies have been implementing mindfulness in their agendas for the past years because of its benefits for general mental health (Kabat-Zinn, 2003) and performance (Sutcliffe, Vogus, & Dane, 2016). Using MBI for training ethics and implementing a speak-up culture will ultimately lead to a more transparent and safer workspace.

After this introduction, a thorough literature review of the ethical decision-making process, reasons for the acceptance of unethical behavior, and mindfulness will follow. Later on, I will explain in the methodology section how I approached the research question and conducted the survey. Next follows the presentation of results, the discussion of those, including limitations and future opportunities of this study, finalized by the conclusion.

### **1.1. Acceptance of unethical behavior**

For clarification, the terms *ethical* and *moral* will be used interchangeably in this thesis. The term *ethical decision* will refer to a decision that is not only considered legal but also moral once a significant part of the society becomes aware of it. A significant part of society also includes issues raised by minorities. Now, to grasp a better understanding of the potential threats to ethical decision-making, it is crucial to consider the process an individual goes through when facing a moral issue. With the sudden interest in research in business ethics in the eighties (Tenbrunsel & Smith-Crowe, 2008), several ethical decision-making models developed around that time. In this thesis, I will focus on Jones' model. While the components of the individual steps rarely change in the models, what differs are various factors of influence throughout the process (Jones, 1991). Jones' model incorporates organizational factors and introduces moral intensity, which will be interesting for the later analysis. Contrary to the commonly used model by Tenbrunsel and Smith-Crowe (2008), Jones' model adds an extra step that will be essential for this thesis.

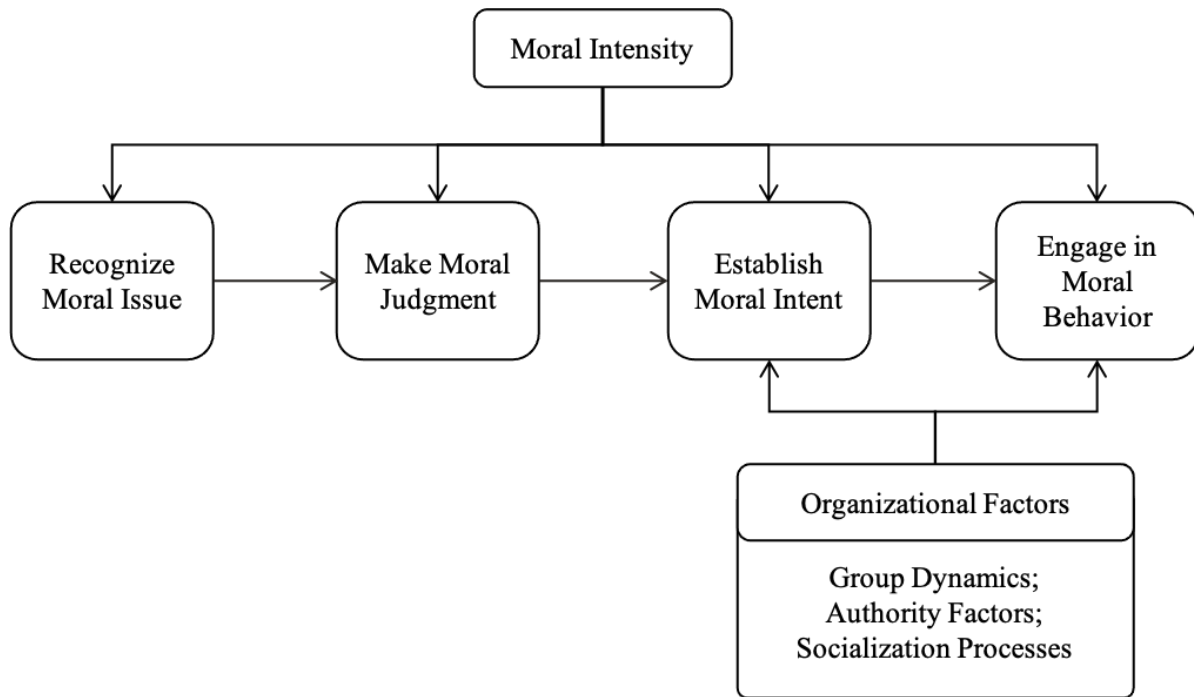


Figure 1: Ethical decision-making process, adopted from Jones (1991)

Figure 1 shows the four components of the mental process that leads to an ethical decision. All four components are exposed to external triggers, nonetheless, which means that achieving one does not guarantee ethical behavior in the end (Rest, 1986). The first step is the moral issue recognition, that is, the understanding that an ethical decision is required. This part can be explained as moral sensitivity or awareness (Rest, 1979; Ruedy & Schweitzer, 2010). If an individual overlooked an ethical issue, they would instead follow another mental process to decide whether to engage, for example, by calculating the costs and benefits (Jones, 1991). The second step is to judge what is morally right, which highly depends on the cognitive moral development of the *moral agent*, the one that takes a decision (Kohlberg, 1984; Treviño, 1992).

Once moral judgment is formed, the individual weighs the ethical choice against other aspects, thus, establishing a moral intent. This intent, in turn, finally brings the person to action (or not). The acceptance of unethical behavior occurs in these steps. Meaning, even if the moral agent successfully categorized an issue as unethical, the transition to the third step is what differentiates a mere observer from someone who intends to take action. As for the external factors, Jones points out that organizational factors play an essential role in precisely these last two steps. Moral intensity, though, impacts all steps of the decision-making process. It describes a six-dimensional internal evaluation of the intensity of an issue, which is subject to the moral agent and vulnerable to biases (Jones, 1991). Subjectively low intensity might inhibit recognizing a moral issue, for example.

In a meta-analysis of potentially influential factors of ethical decision-making, the significance of moral intensity's impact seemed inconclusive: As dimensions were separately tested, only four out of six showed significance: social consensus on harm of action, probability of harm, proximity to victim, and number of people affected. The magnitude of harm and temporal immediacy were nonsignificant. Some dimensions, however, seemed to correlate highly and researchers recommended accumulating these dimensions (Kish-Gephart et al., 2010). Valentine and Godkin (2019) already researched on *seriousness of consequences*, a combination that consists of magnitude of consequences, probability of harm, and number of people – and concluded that this factor had an effect on whistle-blowing. Although research is still exploring the nature of moral intensity, the influence of organizational environment, specifically ethical climate and culture, was found to be a significant factor in ethical decision-making (Kish-Gephart et al., 2010). It also seems that certain aspects of moral intensity, like social consensus, are dependent on the environment people engage with. In order to explore the reasons for accepting unethical behavior further, an investigation of the variety of known biases and other unconscious processes that occur on an organizational level and can impact ethical decision-making will now follow.

### ***Ethical fading***

When an ethical issue disappears into the background because other aspects, such as performance or profitability, are more prominent, ethical fading happens (Tenbrunsel & Messick, 2004). It is a form of self-deception through rationalization that ends in moral disengagement. Since the moral agent rationalizes a moral issue away, they fail to make a moral judgment. In the ethical decision-making process, this translates to stopping at the second step. This often happens through language euphemisms or justifying an unethical practice as “common business practices”. Ethical fading can prevail continuously and pass on to an organizational level, especially if it is encouraged through, for example, one-sided goal-setting (Harvey, 2000). The same goes for *ethical blindness*, which is a process similar to ethical fading – its nature is temporary though. Ethical blindness occurs when, after having engaged in unethical behavior, the moral agent notices how they did not consider ethical aspects while carrying out their decision (de Klerk, 2017; Palazzo, Krings, & Hoffrage, 2012).

### ***Conformity bias***

Conformity in itself is not necessarily an inherently flawed process. In its moderate manifestations, to conform means to adapt oneself to a certain level that is required to be

acknowledged by a society, culture, or group. At its extreme, the social pressure would be so intense that any individual would neglect their ideas and morals for the sake of fitting in. The conformity bias states that humans tend to act like those around them, and if those around them acted unethically, they would submit to unethical behavior themselves. It would require some rebelliousness to act differently and go up against a majority, even when the majority is clearly wrong (Asch, 1956).

The psychologist Solomon Asch conducted several experiments in the forties and fifties of the 20<sup>th</sup> century that involved judging the length of a reference line compared to three other line options. While on their own, participants in the study had no problem in choosing the correct line. However, in another setting, confederates were present and instructed to unanimously choose an incorrect line in 12 out of 18 sessions. Only one-fourth of the independent participants did not conform throughout all sessions, and over 60% went along with the wrong answer at least once (Asch, 1951, 1956; Bond & Smith, 1996).

Asch himself was a defender of the individual's power of free will and believed conformity to be an inhibitor of innovation and ethical decisions. Moreover, the pressure to conform can be perceived as painful by those who chose not to comply (Moscovici & Faucheux, 1969). Painful, because they were facing a complicated internal assessment: believing in what their senses told them or giving into the fear of social rejection that is more or less prominent in everybody (Cialdini & Goldstein, 2004). In the business world, this could translate to the need for approval or the fear of being bullied or even fired. Nevertheless, the person that corrupts their originally ethical judgment might suffer significant psychological harm. On an extreme level, compromising one's ethical code could lead to *moral injury*, like in the form of posttraumatic stress disorder or depression (Feinstein & Storm, 2017).

It cannot be wrong if everybody does it, right? This kind of mindset already served as the foundation for devastating wrong-doings. Within the ethical decision-making process, the conformity bias most likely interferes with the third step, during the stage of setting the intent to engage in moral behavior. While Jones (1991) suggested that conformity enters at the second step as an individual's trait or tendency, the systematic nature of the conformity bias occurs on an organizational or group level. However, it is possible that a moral agent internalizes the group's opinion to the extent that they start to believe it is part of their individual judgment. Hence, an organizational factor could transcend to earlier steps in the decision-making process as well.

## ***Groupthink***

As another group phenomenon that involves conforming individual thought processes to a group, *groupthink* is defined by a powerful bond with the in-group. Members of these groups act in the pursuit of harmony and unanimity, which can distort the decision-making process so that alternative routes and risks are not considered anymore (Griffin, 1997; Janis, 1971). While the group's consensus can generally be helpful for the motivation to reach goals, it is precisely why the much-needed critical thinking is also hindered. A group is considered to be engaging in groupthink based on various symptoms, such as overestimating the group's sense of morality and invulnerability, close-mindedness when it comes to out-group criticism, and the overall pressure to conform. To give an example, phrases like "this never happened, so it will not now" or "if no one says anything against it, they are in favor of it" could be a sign of groupthink. In fear of disturbing the harmony of the group, members may become morally mute and choose not to express concerns – so independent thoughts are switched to groupthink.

In a well-known example of groupthink, the tragedy of the Challenger space shuttle, seven astronauts died as NASA employees did not take external engineers' warnings about an essential sealing ring seriously enough. Moreover, situational factors added to the pressure employees felt to perform instead of canceling the project, despite a rigid code of conduct that flagged the issue as cause of serious concern. Some research, and even Janis himself, link groupthink to heuristics and cognitive biases (Janis, 1971; Whyte, 1989), such as the availability heuristic (judging the probability of an outcome based on past experience) and loss aversion (preferring a risky outcome over the inevitable loss; Kahneman & Tversky, 1973, 1979). The number of additional biases involved show the complexity of the individual's mental process and group influence.

Groupthink is an example of conformity, thus, works similar to the conformity bias in the ethical decision-making process. Depending on the level of the internalization of the group's aspirations, groupthink may influence much further than only on an organizational level.

### ***Possible counter measures: Ethical culture and whistle-blowing***

There are plenty of reasons why people end up accepting unethical behavior, as there are plenty of measures of trying to encounter these. There are initiatives that focus on informing about misconduct and give ethical training (ECI, 2021), as well as more and more organizations that not only focus on individualistic performance but value ethical leadership

and culture (M. E. Brown & Treviño, 2006; ECI, 2015). Some programs are more effective than others (Kish-Gephart et al., 2010), but especially giving voice to bystanders through the creation of speak-up culture might make a difference (Gino & Bazerman, 2009; Miceli, Near, & Schwenk, 1991; Schulte, 2018). Research shows that empowered employee voice is the path to organizational effectiveness, innovation and curbing unethical behavior (Miceli & Near, 2005; Morrison & Milliken, 2014), whereas silence is dysfunctional (Morrison & Milliken, 2000). A more philosophical approach even says that if people intentionally tolerate unethical behavior, they themselves behave unethically (Gino & Bazerman, 2009; Rest, 1986).

In order to not fall into silence and end up conforming, the moral agent first needs to notice the necessity to speak up. One thing all proposals in favor of ethical culture have in common is the shift to focus on awareness. Asch already proposed that the way to oppose social pressures is through trusting the evidence of our senses (Asch, 1951; Moscovici & Faucheux, 1969). Once people recognize that their minds can deceive them, they can withhold falling into an automated process. The cognitive psychologist Daniel Kahneman (2011) differentiated between two ways of thinking, one fast system that takes automated, effortless judgments, called *system 1*, and one analytical, effortful system, *system 2*. System 1 does the mental work around 98% of the time. Kahneman argues that people are more vulnerable to biases when operating in system 1, as they do not have much self-awareness in that mode. System 2, on the other hand, is a controlled mental process that allows critical thinking. Thus, unless someone is highly experienced in their area, crucial decisions should be made in the system that works with awareness. So, how can an individual trigger its system 2? They become an expert in noticing their automation.

## **1.2. Mindfulness**

The popularity of the concept of mindfulness has been on a steep rise for the past years (Bergomi, Tschacher, & Kupper, 2013; Williams & Kabat-Zinn, 2011). In 2020, Calm and Headspace, the two top leading companies in mindfulness meditation, had their apps downloaded about 165 million times combined and around six million paying subscribers (Lindsay, 2020; Todd, 2020). In the anxious times of a pandemic, exponentially more people have relied on the mental health benefits that come with the mindfulness practice. One-third of British people have paid for a subscription to a meditation app in the past 12 months (Statista, 2021). Organizations are also utilizing mindfulness apps more and more as preventive measures for their employees' mental health and stress management: Headspace's

business customers were up 500% within six months of 2020 (Gode, 2020). Mindfulness is becoming mainstream.

Even though the spike of interest in mindfulness is relatively recent, its core is based on ancient Buddhist teachings that have been practiced for centuries. Depending on which perspective modern mindfulness practice takes, it could be more or less close to the original intention. The earliest translations from the original term *sati* or the expression *upaṭṭhitasati* refer to the “presence of mind” but also to “remembering”, as in to remember the focus on the breath (Gethin, 2011). During the sixties and seventies of the 19<sup>th</sup> century, more aspects were linked to the definition: bare attention (Nyanaponika, 1962) and the nonjudgmental observation of mind and body (Kornfield, 1977). Given the difficulty of translating the teachings to western literature, it may also be that certain nuances got lost in the subtleness of the terms (Baer, 2011). The oldest translations, for example, described the practice with a sense of inherent ethical conscience, which seems well connected to one of the purposes of Buddhist practices, the obliteration of greed, hate, and suffering. From the traditional perspective, the presence of mindfulness refocuses practitioners on their identity and their values and increases their ability to empathize with others (Gethin, 2011).

A modern definition describes mindfulness “as a kind of nonelaborative, nonjudgmental, present-centered awareness in which each thought, feeling, or sensation that arises in the attentional field is acknowledged and accepted as it is” (Bishop et al., 2004, p. 232). It is meant to train the consciousness about natural mental processes through practicing self-observation – without suppressing upcoming thoughts but guiding them. Hence, mindfulness can be described as dealing with meta-cognition – the cognition of cognition (K. W. Brown & Ryan, 2003). Another definition adds external influences, like the environment, on top of the internal factors of the awareness of the present moment (Ruedy & Schweitzer, 2010). This way, two main components can be identified: first, attention or awareness, and second, acceptance. Even though attention and awareness are not the same, they both regulate the perception of mental processes. Acceptance determines the openness to the present experience, permitting thoughts to come and go. Contrary to what some people imagine, acceptance does not imply passive resignation. It is about “the willingness to see things as they are” (Baer, 2015; Kabat-Zinn, 2013, p. 28; Williams & Kabat-Zinn, 2011).

Many use the term mindfulness interchangeably with meditation – and meditation is indeed an enormous part of the mindful practice. A mindfulness meditation session can be of different length but commonly guides the focus on the breath or different body sensations. When the mind wanders, the practitioner gently comes back to the focus. Continuous

reflection and attention is the practice of consciousness. However, mindfulness may as well be cultivated through activities like breathwork, mindful eating, hiking, or playing an instrument, as long as it is done intentionally. To analyze mindfulness's effect, researchers typically use mindfulness meditation or self-assessment scales.

In the eighties, mindfulness has been integrated into clinical psychotherapy through the research of professor and doctor Jon Kabat-Zinn, who then later developed the eight-week-long Mindfulness-Based Stress Reduction program (MBSR; Kabat-Zinn, 2003). The program pathed the way for other kinds of Mindfulness-Based Therapies (MBT) that have shown to successfully treat patients with various clinical issues, such as general anxiety disorder, recurrent depression, and chronic pain (Hofmann, Sawyer, Witt, & Oh, 2010). Given the extensive research in the realm of clinical psychotherapy, it is no surprise that, on a day-to-day basis, mindfulness is primarily practiced to maintain or improve a healthy mind. Nevertheless, mindfulness also has found its way to behavioral and organizational psychology.

### ***Mindfulness in organizations – a potential approach to stop tolerating unethical behavior?***

With mindfulness being increasingly present at all types of organizations, its impact goes beyond mere stress management. Combining a classical Buddhist practice with all its inherent values with modern capitalist structures might be the path to a more balanced business world. For this, it is essential to use mindfulness not only to enhance productivity but to see it as the holistic approach it is. Mindfulness in organizations can lead to lower turnover rates, greater customer satisfaction, and generally a better working environment (Sutcliffe et al., 2016). The fact that mindful individuals act in a pro-social manner and have greater empathy suggests that people judge differently if they are more mindful (Hafenbrack et al., 2020; Miyahara et al., 2020).

Ruedy and Schweitzer (2010) have analyzed mindfulness's impact on ethical behavior and concluded that the aspect of awareness and attention of mindfulness could prevent people from cheating and promoted principled negotiation mechanisms. This research, however, is based on a mindfulness scale that only covers the component of awareness and does not include aspects of acceptance. Especially with regards to predicting ethical behavior, it seems that a multifaceted perspective is critical. If a moral agent was not just aware but also reflecting on things the way they are *and* not judging their own mental process, several insecurities, power dynamics, and group pressures that inhibit an ethical judgment could be ruled out of the ethical decision-making process. That means, if a feeling, like guilt or greed, arises to the mind, the mindful individual could ideally notice it – accept it – and let it go. Jon

Kabat-Zinn (2015) explained it as “breaking free from the fetters of our own persistent blindness and delusions”. In a way, mindfulness works as a mechanism to debias your mind through reflective consciousness as it makes the moral agent less vulnerable to automated behavior and thinking.

### ***Measuring mindfulness***

In the past, research usually assessed the effect of mindfulness through either self-assessment scales or mindfulness meditation sessions. These sessions could range from a short single meditation to long-term meditation programs, depending on the research purpose. A single meditation session can show the effect mindfulness has as an intervention method, a practice that many leaders already implemented in their habits (Hafenbrack, 2017). In contrast, long-term programs measure how a sustained practice can influence behavior or processes.

In order to evaluate an individual’s mindfulness trait, research has come up with a variety of self-assessment scales, among them the Mindful Attention Awareness Scale (MAAS; K. W. Brown & Ryan, 2003), the Freiburg Mindfulness Inventory (FMI; Walach, Buchheld, Buttenmüller, Kleinknecht, & Schmidt, 2006), and the Cognitive and Affective Mindfulness Scale-Revised (CAMS-R; Feldman, Hayes, Kumar, Greeson, & Laurenceau, 2007). All tools are dependent on the self-reporting of the participant. They require reflection and are vulnerable to biases, and consequently, are inherently flawed. Nevertheless, the scales are not just convenient but have been proven to be able to measure mindfulness to a significant extent, even though tools slightly vary with their usability and scope.

The most commonly used scale in research is the Mindfulness Attention Awareness Scale that Ruedy and Schweitzer (2010) applied to unethical behavior as well. However, as elaborated before, the MAAS is a single-dimension view on mindfulness and, although very useful, might not capture the complexity of mindfulness. Contrary to what Ruedy and Schweitzer assumed, this thesis states that the facets of the ethical decision-making process require a multifaceted approach. It seems crucial to include the second dimension, as acceptance could be a significant factor while relating mindfulness to conformity and, lastly, the acceptance of unethical behavior.

The FMI is a tool that is closer to the Buddhist aspect of mindfulness, as it has been developed with mindfulness practitioners in a *Vipassana* retreat center. It involves a broader range of mindfulness’ qualities, including acceptance, even though the dimensions are not clearly defined. The scale also adds a self-reflective point of view to the measurement of mindfulness (Baer, 2011; Bergomi et al., 2013; Walach et al., 2006). While the full 30-item-

long scale has been criticized for being difficult to understand for mindfulness beginners, at least part of the research finds the shorter, 14-item-long version to eliminate that issue while still showing relative high internal consistency (Cronbach's  $\alpha = .86$ ; Baer, 2011). It is worth to take the assumption that people who misunderstand questions, generally chose a neutral position.

Similar to the FMI, the CAMS-R is a multifaceted tool. The CAMS-R, however, focuses on a balanced score of four components: attention, present focus, awareness, and acceptance (Feldman et al., 2007). This four components structure may be helpful when wanting to focus on separate aspects of mindfulness. The original scale, though, is relatively long and not as convenient to handle, whereas the short version has a lower internal consistency ( $\alpha = .77$ ) than the FMI.

In this thesis, participants of the survey self-assessed their level of mindfulness with the FMI due to the closeness to original Buddhist teachings and its usability. After that, the participants were randomly assigned to listen to a short session of guided meditation or classical music. Then, they replied to four hypothetical vignettes scenarios that included several moral triggers and pressure to conform. The questions involved forming a moral judgment and reporting the intent to engage in ethical behavior. I will analyze whether there is a different impact from either the trait mindfulness (as measured by the FMI) or the state mindfulness (i.e., whether they listened to the short, guided meditation or to classical music). Moreover, I tested the applicability of Asch's line judgment task in a digital setting and tested for social desirability in order to be able to control for it, as it is recommended in the literature (Reynolds, 1982), specifically when survey participants have to make ethical judgments.

This thesis will test whether mindfulness has the qualities to curb conformity to unethical behavior from all sides: by enhancing awareness about ethical issues, inhibiting environmental factors and cognitive biases that influence the moral agent, and finally by remembering their own values. The main contributions can be linked to the development of ethical organizational culture. Finally, I hypothesize that:

H1: *An elevated trait of mindfulness positively influences the sensitivity of moral judgment.*

H2: *An elevated trait of mindfulness decreases the intent to accept unethical behavior.*

H3: *A recent elevated state of mindfulness increases the sensitivity of moral judgment.*

H4: *A recent elevated state of mindfulness decreases the intent to accept unethical behavior.*

Moreover, since I test the applicability of Asch's line judgment task, I include another hypothesis:

*H5: Mindfulness (an elevated trait or recent state) decreases the time difference people take to nonconform and make a judgment on Asch's line judgment task in between the first and second part of the task.*

## **2. Methodology**

The purpose of this study is to explore the effect of two different forms of mindfulness, one, the trait of mindfulness, and second, recent state mindfulness on ethical decision-making, specifically on making a moral judgment and setting the intent to engage in ethical behavior. For this, I designed an experimental study on the online survey platform Qualtrics. Given the current health restrictions regarding the pandemic, an online survey is the safest form to conduct this research. All participants were instructed to respond to the mindfulness questionnaire FMI, a social desirability scale, the Asch line judgment task, and four hypothetical vignettes. After the FMI and social desirability questionnaire, I programmed the survey to assign participants randomly and evenly to the control or the experimental group. In both groups participants listened to a five-minute-long audio recording of either classical music (control) or guided meditation (experimental group).

Furthermore, I included several mechanisms to control for the participant's attention, such as time spent on the audio recording and the Asch line judgment task. The survey measured whether someone left the study and switched tabs during the audio recording as well. Finally, after reading comments from people who replied to the survey on social media, I integrated a control box at the very end to ask whether the respondent knew about Asch's study and a section where they could leave a comment.

### **2.1. Participants**

Participants were recruited from different online survey exchange platforms (Pollpool and SurveyTandem), social media (LinkedIn, Facebook, and Reddit), and personal connections. Participation was open to everyone, voluntary and unpaid, except for the exchange platforms that are based on time spent on replying to other surveys. There was no restriction to who could participate, as research has found that demographics have little impact on ethical decision-making (Kish-Gephart et al., 2010). Any cultural difference that may influence conformity (Bond & Smith, 1996) is assumed to be within the normal

distribution. The only limitation for participants was that they needed to be able to hear due to the audio recording in the experimental part.

In total, 148 people replied to the survey questions; out of them, 106 completed the survey, which equals to an attrition rate of 28.38%. Moreover, I removed another 18 responses, 17 because they skipped the audio recording at the experimental part and 1 extreme outlier (for further information, see section 3.). Even though the aim was to get a relatively diverse respondent group, the way the survey was distributed led to a less varied sample than desired. Out of the final 88 valid responses, 60.9% of participants were female and 52.9% were between 25 and 34 years old. Half of the participants already had or were pursuing a Bachelor's degree (50%). As for their employment status, 40.2% were current students and 28.7% full-time employees. Participants identified their ethnicity as 70.5% White, 12.5% Asian or Pacific Islander, 6.8% mixed, and 5.7% Latino. Most respondents came from Germany (39.3%), the United States of America (16.7%), Brazil (9.5%), and the United Kingdom (8.3%).

## **2.2. Procedure**

The survey started with the welcome page in which participants were informed about the consent and general instructions (see Appendix C for the full survey). At the start of the actual survey, participants were free to respond to demographic questions, which I tried to design in the most inclusive way, as some questions had a sensitive nature. For example, I chose to ask for gender identification – not biological sex – as well as ethnicity rather than race. In the latter, people could choose more than one.

After that, the respondents filled in the FMI questionnaire. With the FMI at the beginning of the survey, the experimental part would not influence the measurement of trait mindfulness. Then, participants' level of social desirability was measured in order to control for it later in the analysis. Next followed the preparation of the experimental manipulation, including an audio output check, which was only validated if participants answered a multiple-choice question correctly. Afterwards, the participant was assigned to either listen to a guided meditation or a classical music piece. They were told to be comfortable and listen to the entire audio. After a short debrief, participants were informed what they just listened to, and the survey continued to the first part of Asch's line judgment task. Asch's experiment was separated into two parts to give the illusion of having passed some time in between the sets. After part one of Asch's experiment, in which the participants had to assign a reference line to

comparison lines, participants moved on to read through four different hypothetical scenarios. These scenarios involved moral triggers and group pressures that aimed at measuring moral disengagement and the intention to conform. After judging each scenario, the participants finalized the survey with the second part of Asch's line judgment task, which was similar to the first part but now included confederates that aimed to execute group pressure.

### **2.3.Independent variables: trait and state of mindfulness**

For measuring trait mindfulness, participants reflected on the 14 items of the FMI. Before doing so, they were asked to answer as honestly and spontaneously as possible, given that there are no right nor wrong answers. The items of the questionnaire were in the form of affirmations, like "I am open to the experience of the present moment", which participants matched to their own perception of happening *rarely, occasionally, fairly often, or almost always* on a four-pointed Likert scale. One of the items of the scale is a reversed-coded item. Interestingly, the internal consistency in this study was extremely close to the reported consistency by the developers (Cronbach's  $\alpha = .85$ ; Walach et al., 2006). The individual aspects of the items of the scale cannot be entirely distinguished but are assessed as a whole. Whether an item belongs to the aspect of awareness or acceptance could not be clarified by research as it depends on who analyzes them (Bergomi et al., 2013).

As for the aspect of state mindfulness, participants listened to a breathing meditation by the UCLA Mindful Awareness Research Center, that offers various guided meditations free of charge (UCLA Health, 2021). In the 5 minutes and 30 seconds meditation, one is guided to focus on the breath continuously and, if thoughts, feelings, or sensations arise, to gently return to the focus on the breath. By taking a basic concept of mindfulness meditation, even people who never meditated before were unlikely to be overwhelmed by the task. The control group on the other side listened to the Piano Sonata No. 10, composed by Wolfgang Amadeus Mozart, performed by the artist Vadim Chaimovich. To ensure the best conditions for comparison in the latter part of the analysis, it was crucial for both audios to have the same length; hence, the classical piece was edited to have the same duration as the meditation. For the control group to be relaxed as well, I searched for a somehow calm yet not boring piece, so participants in the control group would not become emotionally stimulated instead.

## **2.4. Dependent variables: moral judgment, acceptance of unethical behavior and conformity**

A common technique for exploring influences in the realm of ethical decision-making is the experimental vignette methodology (EVM; Wason, Polonsky, & Hyman, 2002). Almost 85% of studies that use EVM relate these to ethical issues. In EVM, respondents are confronted with a hypothetical scenario that they typically either have to play a role or make a judgment. I designed four vignette scenarios with different moral intensity (Jones, 1991) that covered a variety of ethically challenging topics in an organizational context: linguistic discrimination, sexual harassment, exploration of developing countries, and possibly fraudulent accounting practice (see Appendix C for details). The themes were inspired by personal experiences, discussions from Business Ethics lectures, and actual ethical scandals in known organizations.

The total number of vignettes was chosen after careful consideration of the components involved in the scenarios. It is common to include one to three vignettes per component (Aguinis & Bradley, 2014) whilst considering the mental energy that the participant needs to go through the scenarios. I chose not to isolate certain components but rather to cover a variety of aspects that are involved in ethical decision-making under the influence of group pressures in order to explore those pressures and circumstantial factors further in the analysis.

All vignettes were designed to not obviously manipulate the respondent and written in a descriptive manner in order to leave the interpretation to the reader. I chose to describe the situations from a bystander perspective for two main reasons: first, for the purpose of this thesis, the bystander perspective is crucial to assess the possibility of mindfulness having an impact on voicing ethical concerns and accepting the unethical behavior of others. Second, people tend to judge others differently than themselves. Even though mindfulness might as well hinder the self-serving bias, a considerable inhibitor of ethical judgment (Ruedy & Schweitzer, 2010), this way, the focus of this dissertation lies on the group dynamics and respective biases. In all scenarios, the pressure to conform was triggered either indirectly through unanimous moral disengagement by the people observed or directly as an actual appeal. Moreover, I manipulated the aspect of the level of cohesiveness of the observed group and the sense of belonging of the reader. Here is an example of one of the vignettes:

There is a promotion coming up in your company, and one of the predominant candidates is a close and good colleague of yours. At the same time, management

noticed a grave error in accounting and now looks for the culprit. It seems to be your close colleague. Your team decides to cover up their tracks and lie in favor of your colleague.

After reading the scenario, participants were asked how morally appropriate they found the situation on a six-pointed Likert scale from 1 (*very inappropriate*) to 6 (*very appropriate*; Cronbach's  $\alpha = .55$ ). This decision served as the dependent variable of sensitivity to moral judgment. In the decision-making process, this is the second step: making a moral judgment.

Next, participants were asked how likely they would be of letting this go, again on a six-pointed Likert scale from 1 (*not at all likely to let go*) to 6 (*likely to let go*; Cronbach's  $\alpha = .73$ ). This decision served as the dependent variable of acceptance of unethical behavior and conformity as well. In the decision-making process, this would refer to the third step: setting the intent to engage in moral behavior. Since the scenario is hypothetical, it is not possible to measure the actual engagement in moral behavior, which is why conformity can only be assumed from this point.

To measure conformity, I included Asch's line judgment task and adapted it to the digital setting (Bond & Smith, 1996). In Part 1, before the experimental vignettes, participants were presented with the original images of the line judgment task and asked to match a reference line on the left to the length of three lines on the right. In Part 2, after the experimental vignettes, participants saw the same images; however, they received additional information about the decision of three other purported participants of the study, that all unanimously chose an incorrect option (see Appendix C for details). From the beginning, I did not necessarily assume that participants conformed the same way a real-life experiment would create social pressure. Instead, I included a way to measure the time the participants took to answer these questions.

## **2.5. Control variable: Social desirability**

When using hypothetical vignettes, it is recommended to account and control for the social desirability bias. This bias describes the individual's need for social approval and the resulting overestimation of engaging in ethical behavior (Randall & Fernandes, 1991). Hence, it is especially crucial to control for this bias in this study, as I am relying on self-reported behavior of the participants in the realm of ethics research (Wason et al., 2002).

In this research, I used one of the most common scales to control for the social desirability bias, the Marlowe-Crowne Scale (Crowne & Marlowe, 1960) but in the short version, with 13 items (Reynolds, 1982). Out of the short versions I chose Form C, as it had the highest reliability (Kuder-Richardson Formula 20 of .76). In a list of statements, like “It is sometimes hard for me to go on with my work if I am not encouraged” participants chose whether that statement was *true* or *false* as it relates to them. Eight out of 13 statements were reverse-coded items.

Chung and Monroe (2003) found a significant effect of gender on the social desirability bias. In this study, the correlation, however, was extremely low at a nonsignificant level,  $r(85) = -.01, p = .950$ .

### **3. Results**

From a total of 106 responses, 18 were excluded. Having included a time measurement tool, I could remove participants that skipped the audio recording, which happened in a total of 17 participants. Another participant was removed after checking for extreme outliers. In the valid sample of 88 responses, I recoded the reverse scored items from the FMI and the Marlowe-Crowne scale and computed new variables for the mean and sum, respectively. Moreover, I created a dummy variable for the experimental condition. I also log transformed the variables for the time participants spent on the Asch line judgment task and took the difference of Part 1 and Part 2, as well as the difference of moral judgment to acceptance of each vignette.

#### **3.1. Hypothesis testing**

First, I checked whether participants treated the scales related to the hypothetical vignettes similarly by running a reliability analysis of all four vignettes. The scales for moral judgment represented a Cronbach’s alpha of .55. After removing the least correlated scale, the fourth vignette, the Cronbach’s alpha increased to .69. Since the recommended level for consistency is  $\geq .7$ , I decided to analyze each vignette and aspect separately. The scales for acceptance were at a Cronbach’s alpha of .73. Even though participants treated the acceptance scales similarly, I chose to not treat them differently from the moral judgment scales for consistency’s sake. The variables to be analyzed in the following are moral judgment and

acceptance for each vignette, trait mindfulness, state mindfulness, and lastly, social desirability.

### ***The effect of mindfulness on moral judgment***

Hypothesis 1 stated that an elevated level of trait mindfulness would positively influence the sensitivity of moral judgment, hence, lead to a harsher judgment of the presented ethical scenarios. Hypothesis 2 predicted that a recent elevated state of mindfulness would increase the sensitivity of moral judgment. In order to test the effect of both trait mindfulness and meditation have on the judgment of the scenarios I ran an analysis of covariance (ANCOVA). For this, I defined moral judgment as dependent variable, the average value for trait mindfulness measured by the FMI as a covariate and the dummy variable for state mindfulness as the independent variable.

For the first vignette (language discrimination), the result was the following: In line with Hypothesis 1, participants with a higher level of trait mindfulness considered the scenario less morally appropriate than participants low in trait mindfulness,  $F(1, 85) = 4.66, p = .026, r_s = -.26$ . In contrary to Hypothesis 3, state mindfulness, hence, whether participants listened to classical music ( $M = 1.78, SD = 0.82, N = 45$ ) or went through a guided meditation ( $M = 2.23, SD = 1.11, N = 43$ ), had no significant effect on moral judgments,  $F(1, 85) = 3.05, p = .070$ .

The second vignette (suspicions of child labor at an outsourced production site in a developing country) could not support Hypothesis 1, as participants higher in trait mindfulness did not have a harsher judgment in this scenario than participants lower in trait mindfulness,  $F(1, 85) = 0.36, p = .402, r_s = -.15$ . Similarly for Hypothesis 3, participants who listened to classical music ( $M = 1.42, SD = 0.66, N = 45$ ) or meditated ( $M = 1.51, SD = 0.77, N = 43$ ) were not significantly different in their moral judgments,  $F(1, 85) = 0.10, p = .661$ .

The third vignette (observed sexual harassment) instead supported Hypothesis 1 again: Participants higher in trait mindfulness judged the scenario significantly more severely than participants low in trait mindfulness,  $F(1, 85) = 1.63, p = .011, r_s = -.29$ . Again, for Hypothesis 3, participants who listened to classical music ( $M = 1.24, SD = 0.48, N = 45$ ) or meditated ( $M = 1.35, SD = 0.53, N = 43$ ) were not significantly different in their moral judgments,  $F(1, 85) = 0.07, p = .581$ .

The fourth vignette (fraudulent accounting practice for the sake of promotion of a colleague) as a whole could neither support Hypothesis 1 nor Hypothesis 3: Participants high in trait mindfulness did not differ in their moral judgments from participants low in trait

mindfulness,  $F(1, 85) = 1.16, p = .461, r_s = -.15$ , and participants who listened to classical music ( $M = 2.62, SD = 1.51, N = 45$ ) or meditated ( $M = 2.58, SD = 1.38, N = 43$ ) were not significantly different in their moral judgments,  $F(1, 85) = 0.13, p = .802$ .

### ***The effect of mindfulness on intent to accept unethical behavior***

Hypothesis 2 predicted that an elevated level of trait mindfulness would decrease the intent to accept unethical behavior. Hypothesis 4, though, stated that a recent elevated state of mindfulness would decrease the intent to accept unethical behavior. In order to analyze this effect, I conducted another ANCOVA, but now acceptance of unethical behavior was the dependent variable, the experimental condition as the independent variable, and the trait mindfulness was the covariate.

The first vignette (language discrimination) could confirm Hypothesis 2 as participants with a higher level of trait mindfulness were significantly less accepting of the scenario than participants low in trait mindfulness,  $F(1, 85) = 14.67, p = .018, r_s = -.27$ . In contrary to Hypothesis 4, state mindfulness did not affect participants: Listening to classical music ( $M = 3.00, SD = 1.54, N = 45$ ) or meditating ( $M = 3.26, SD = 1.73, N = 43$ ), had no significant effect on acceptance of unethical behavior,  $F(1, 85) = 0.30, p = .730$ .

The second vignette (suspicions of child labor) could not confirm Hypothesis 2: Participants with a higher level of trait mindfulness were not significantly less accepting of the scenario than participants with a lower level,  $F(1, 85) = 3.15, p = .147, r_s = -.18$ . Additionally, counter Hypothesis 4, whether participants listened to classical music ( $M = 2.13, SD = 1.08, N = 45$ ) or meditated ( $M = 2.30, SD = 1.36, N = 43$ ) did not affect the acceptance of unethical behavior,  $F(1, 85) = 0.24, p = .688$ .

The third vignette (sexual harassment) however, was in line with Hypothesis 2: Participants with a higher level of trait mindfulness were significantly less accepting of the scenario than participants low in trait mindfulness,  $F(1, 85) = 6.27, p = .044, r_s = -.29$ . However, contrary to Hypothesis 4, participants were not affected by state mindfulness: Whether they listened to classical music ( $M = 1.87, SD = 1.06, N = 45$ ) or meditated ( $M = 2.00, SD = 1.41, N = 43$ ) did not have any influence on the acceptance of unethical behavior,  $F(1, 85) = 0.04, p = .868$ .

Lastly, the fourth vignette (accounting practice) again could neither confirm Hypothesis 2 nor Hypothesis 4: Whether participants were high or low in trait mindfulness did not significantly influence the intent to accept unethical behavior,  $F(1, 85) = 1.41, p = .452, r_s = -.13$ . Whether participants listened to classical music ( $M = 3.58, SD = 1.67, N =$

45) or meditated ( $M = 3.74$ ,  $SD = 1.45$ ,  $N = 43$ ) also did not affect the acceptance of unethical behavior,  $F(1, 85) = 0.33$ ,  $p = .716$ .

Since the average for acceptance was generally higher than for moral judgment, I ran a Spearman correlation to understand whether the trait mindfulness influences the difference between acceptance and moral judgment that could be perceived as moral disengagement. Even though trait mindfulness was negatively correlated to disengagement of all four vignettes, the effect was nonsignificant:  $r_s = .16$ ,  $p = .147$ ,  $r_s = .18$ ,  $p = .092$ ,  $r_s = .20$ ,  $p = .069$ ,  $r_s = .06$ ,  $p = .562$ , for the first, second, third, and fourth vignette, respectively.

### **3.2. Controlling for social desirability bias**

First, in order to get an idea of the effect of social desirability bias, I ran a Spearman correlation of the social desirability scale sum of each participant, the average FMI, and the dependent variables: the moral judgment and acceptance aspect of each vignette. The social desirability scale was significantly and moderately correlated with the FMI (trait mindfulness) at  $p < .001$ ,  $r_s = .44$ .

For moral judgment, the FMI correlated significantly and negatively with the first ( $p = .014$ ,  $r_s = -.26$ ) and third vignettes ( $p = .006$ ,  $r_s = -.29$ ), but did not correlate significantly with the second ( $p = .179$ ,  $r_s = -.15$ ) and fourth vignettes ( $p = .151$ ,  $r_s = -.15$ ). As for the social desirability scale, it correlated significantly and negatively both with the second ( $p = .047$ ,  $r_s = -.21$ ) and fourth ( $p = .041$ ,  $r_s = -.22$ ) vignettes, but not significantly with the first ( $p = .104$ ,  $r_s = -.17$ ) and third ( $p = .343$ ,  $r_s = -.10$ ) vignettes.

For the acceptance of unethical behavior, the FMI again correlated significantly and negatively with the first ( $p = .012$ ,  $r_s = -.27$ ) and third vignettes ( $p = .007$ ,  $r_s = -.29$ ), but did not correlate significantly with the second ( $p = .089$ ,  $r_s = -.18$ ) and fourth vignettes ( $p = .243$ ,  $r_s = -.13$ ). As for the social desirability scale, it correlated significantly and negatively both with the second ( $p = .024$ ,  $r_s = -.24$ ) and third ( $p = .029$ ,  $r_s = -.23$ ) vignettes, but not significantly with the first ( $p = .303$ ,  $r_s = -.11$ ) and fourth ( $p = .166$ ,  $r_s = -.15$ ) vignettes.

In order to control for the social desirability bias, I included the social desirability variable as an additional covariate to the ANCOVAs that I conducted before. Because the state of mindfulness had no impact on moral judgment or intent to accept unethical behavior both in the previous ANCOVAs and in the ANCOVAs below, I report only the results of social desirability and trait mindfulness below.

In the first vignette (language discrimination) trait mindfulness lost its significant impact on moral judgment,  $F(1, 84) = 2.35, p = .111, r_s = -.26$ , although social desirability had a nonsignificant influence,  $F(1, 84) = 0.66, p = .396, r_s = -.17$ . With regards to acceptance of unethical behavior, however, the effect of trait mindfulness, ( $F(1, 84) = 11.07, p = .041, r_s = -.27$ ) continued significant after controlling for the influence of social desirability,  $F(1, 84) = 0.018, p = .934, r_s = -.11$ , which was nonsignificant.

As for the second vignette (suspicion of child labor), trait mindfulness kept its nonsignificant effect on moral judgment,  $F(1, 84) = 0.01, p = .896, r_s = -.15$ , while social desirability had a marginally significant impact on moral judgment,  $F(1, 84) = 1.80, p = .060, r_s = -.21$ , yet is not considered significant. This was similar to the intent of accepting unethical behavior in this scenario, as trait mindfulness still had no effect on acceptance,  $F(1, 84) = 0.27, p = .668, r_s = -.18$ . Social desirability bias, in turn, had an effect on acceptance of unethical behavior,  $F(1, 84) = 5.15, p = .061, r_s = -.24$ .

Interestingly, despite for including social desirability as another covariate in the third vignette (sexual harassment), the effect of trait mindfulness was still significant on moral judgment,  $F(1, 84) = 1.39, p = .019, r_s = -.29$ . Social desirability bias did not seem to have an effect on participants in this scenario,  $F(1, 84) = 0.11, p = .830, r_s = -.10$ . As for the variable of acceptance of unethical behavior, neither trait mindfulness,  $F(1, 84) = 2.52, p = .197, r_s = -.29$ , nor the social desirability bias,  $F(1, 84) = 1.82, p = .272, r_s = -.23$ , could account significantly for the effect, despite trait mindfulness being significant in the ANCOVA without social desirability and social desirability being significantly correlated in the bivariate Spearman correlation.

Finally, in the fourth vignette (accounting practice), trait mindfulness still had a nonsignificant effect on moral judgment,  $F(1, 84) = 0.00, p = .977, r_s = -.13$ , when including social desirability  $F(1, 84) = 4.56, p = .143, r_s = -.22$ , which was nonsignificant. Trait mindfulness continued to not have an effect on acceptance of unethical behavior in this scenario,  $F(1, 84) = 0.04, p = .893, r_s = -.13$ , while social desirability bias, had a marginal effect on accepting this scenario  $F(1, 84) = 7.34, p = .085, r_s = -.15$ , even though nonsignificant.

### **3.3.The effect of mindfulness on the conformity bias**

Out of the sample, two participants matched the reference line to an incorrect option in the first part of Asch's line judgment task and one of them chose an incorrect option in the

second part as well. All other participants chose the correct answer in both parts. Instead of focusing on measuring the number of correct answers, I initially presumed that mindfulness reduced the time participants took on the second part of the line judgment task, as it could have been easier for them to let go of the supposed group pressure that results from the discrepancy between the participant and the group's unanimous response. To check this, I ran another ANCOVA, with the log-transformed time difference between the first and second part as a dependent variable, trait mindfulness as covariate, and the state mindfulness dummy variable as an independent variable. In line with Hypothesis 5 that stated that mindfulness (elevated trait or state mindfulness) decreased the time difference people took for nonconforming in the second part compared to the first part of the line judgment task: Trait mindfulness did not have a significant effect on time difference,  $F(1, 85) = 0.51, p = .139, r = .15$ . State mindfulness also did not have an effect: whether participants listened to classical music ( $M = 0.28, SD = 0.46, N = 45$ ) or meditated ( $M = 0.31, SD = 0.50, N = 43$ ), was not significant on the difference of time spent on the task,  $F(1, 85) = 0.07, p = .580$ .

#### **4. Discussion**

The conducted study demonstrated that people with higher trait mindfulness made more moral judgments and intended to accept unethical behavior less than people with a lower level of trait mindfulness in two out of the four vignettes. Therefore, Hypothesis 1 and Hypothesis 2 can be partially supported, as they state that an elevated trait of mindfulness increases sensitivity to moral judgment and decreases the intent to accept unethical behavior. Contrary to this, a recent elevated state of mindfulness in the form of meditation did not affect the ethical decision-making process – neither in making a moral judgment nor in setting the intent to accept the observed behavior. Consequently, Hypothesis 3 and Hypothesis 4 cannot be supported, which predicted that state mindfulness would increase the sensitivity of moral judgment and decrease the intent to accept unethical behavior, respectively.

When controlling for social desirability, the significant effect of trait mindfulness was decreased in the two vignettes it was significant in but in a diverging way. Regarding one vignette, trait mindfulness's effect on moral judgment became insignificant but remained significant on the intent to accept unethical behavior. For the other vignette, it was the other way around: Trait mindfulness's effect on moral judgment remained significant, whereas it became nonsignificant on the intent to accept unethical behavior. The two vignettes in question are vignettes number 1 and 3. It is worth now having a further look at what

distinguishes these vignettes. For this, I categorized the four vignettes through the lens of moral intensity, the environment, the present group dynamic, and the observer point of view (please see Appendix A for an overview of the categorization). I do not include social consensus as part of the moral intensity, as it would become redundant with the environment and group dimension.

Moreover, generally, all vignettes have low social consensus, meaning that, usually, the entire organization or the peer group present in the scenario is morally disengaged, morally blind, or has entirely rationalized the moral issue. What differs are the feeling of belonging to the peer group, the harm caused, and the victim's proximity. The temporal immediacy in the vignettes is relatively low to moderate, as it is unknown what would happen in the hypothetical future; thus, it is open to interpretation.

The first vignette, the case of language discrimination, is an excellent example of hidden "micro-aggressions" that minorities often have to deal with. The harm is ambiguous and not obvious, which is demonstrated by the fact that participants judged this scenario as the second most appropriate situation. Depending on the observer's sensitivity to the issue, they might evaluate it differently. The victim in this scenario works in another department and is not present in the situation. Generally, one could say, the moral intensity of this scenario is low to moderate. The environment is homogenous and morally disengaged, as coworkers laugh along with the jokes. There is a sense of harmony – and an in-group versus out-group dynamic is present since the victim is of another department and eventually does not belong to the same ethnicity or race as the great majority in the organization. The observer in this scenario is neutral and does not raise concern but belongs to the in-group. Interestingly, the disparity between moral judgment and the intent to accept this scenario is the largest among all vignettes.

Before including social desirability bias in the analysis of the first vignette, trait mindfulness significantly affected both moral judgment and acceptance of unethical behavior, afterward only acceptance was significant. Given that the acceptance is relatively high, this finding could indicate that trait mindfulness can influence low to moderate intensity issues – contrary to the theory that the more salient a moral issue is, the likelier people become to engage in moral behavior. It also could mean that social desirability could influence moral judgment so that people know that they should judge this scenario rigidly. Nonetheless, social desirability continues nonsignificant despite decreasing trait mindfulness's impact.

The third vignette covers one of the most common ethical misconducts – sexual harassment (Feldblum & Lipnic, 2016; Johnson et al., 2016). It is also the vignette

participants reacted most sensitive to and judged as the least appropriate scenario. There is high harm on the victim, and even though the observer might not know them, they observe the harassment personally, creating a sense of proximity. The moral intensity of this issue can be considered relatively high. Subjective to the readers' minds, this situation might even create a sense of urgency and involvement since they raised concern about this to the teammate in the scenario. However, they are confronted with an entirely morally blind attitude that does not want to consider the likelihood of harassment happening "here – in this company". Moreover, it seems as if the teammate is gaslighting the observer by telling them that they must have seen it wrong. Despite this toxic environment, trait mindfulness had a significant effect on both moral judgment and acceptance of unethical behavior. While the significance of trait mindfulness on moral judgment continued when I controlled for the social desirability bias, the effect did not continue to be significant for acceptance of unethical behavior. Nevertheless, this also shows that the awareness of highly intense moral issues can be influenced by elevated trait mindfulness.

The second and fourth vignettes were different from the first and third in the following ways: proximity to the victim and group dynamic. Victims were far and unknown or too broadly defined, in the form of an organization, for example. In the second vignette, in which an organization rationalizes the exploration of their outsourced production site, a form of moral disengagement seems to be happening with the unknown victims, especially since they are physically far or not reachable. This is why non-profit organizations prefer to tell the story of a specific child when asking for donations rather than giving a broader perspective (Lee & Feeley, 2016). Physical proximity, just as social, psychological, and emotional proximity, lets people empathize more with victims. It might be interesting to analyze this aspect separately, as in the form of a vignette that isolates this aspect by manipulating only the proximity to the victim. As for the fourth vignette, it seems as if the direction of harm has completely shifted in the mind of the observer. This way, it seems more urgent to protect the teammate from harm rather than protecting the corporation that is looking for a culprit. The concept of a corporation as the victim itself might be similarly challenging to grasp, like far away victims. This would explain why people do not have any sense of shame regarding, for example, illegally downloaded software.

Additionally, the fourth vignette differs in the aspect of group cohesiveness. The vignette shows symptoms of groupthink, as the desire for harmony overthrows the potential unethical outcome (Griffin, 1997). Groupthink seems to be a strong barrier that is difficult to overcome, even with elevated trait mindfulness. The scenario also has been judged as the

most appropriate among the four vignettes, and people were likely to accept the situation. It might be interesting to explore mindfulness's impact on the sense of cohesiveness present in group scenarios.

As I controlled for social desirability on the second and fourth vignette, the analysis showed that this bias is more accountable for the harsher judgment and the decrease in acceptance of unethical behavior than trait mindfulness, even though at a marginal nonsignificant level. Furthermore, as social desirability was strongly correlated with trait mindfulness and trait mindfulness was affected by the controlling of social desirability in the analysis, further examination of the relationship between trait mindfulness and the social desirability bias is warranted. Even though the importance of the social desirability bias for ethics research has been made clear by researchers (Chung & Monroe, 2003; Randall & Fernandes, 1991), research around mindfulness rarely controls for social desirability (Hafenbrack et al., 2020; Ruedy & Schweitzer, 2010). To explore this, future studies could experimentally manipulate the impact of social desirability by varying the purported research question, with statements about mindfulness's potential effects on ethical decision-making, for example.

In general, this research opens up a lot of further questions for academic research, such as mindfulness's impact on the identifiable victim effect or groupthink and how trait mindfulness influences further the ethical decision-making process. In this research, I could already observe that trait mindfulness has an impact on different points in the ethical decision-making process and can impact low or moderately intense moral issues. Even though I comprehend mindfulness as a whole concept, it could be helpful for future studies to further explore the different aspects of mindfulness for this, for example, by using another scale that enables one to clearly differentiate between the aspects of mindfulness, like the CAMS-R (Feldman et al., 2007).

The findings of this study also create practical opportunities for ethical training or leadership programs to incorporate mindfulness in their practice in order to foster awareness and increase the involvement of bystanders of ethical misconduct. For this, I would suggest a mindfulness-based program that runs over an extended period of time with daily interventions (Hafenbrack et al., 2020), as findings already suggest that the interaction between state and trait mindfulness is much more complex as assumed. Developing trait mindfulness requires frequent practice and experience (Bravo, Pearson, Wilson, & Witkiewitz, 2018). This study suggests, for example, that inducing a state of mindfulness is harder for people with low trait mindfulness. As participants in the meditation condition in my study were on average lower

in trait mindfulness than the ones from the control group, this could partly explain why the recent state of mindfulness had impact on moral judgment or acceptance of unethical behavior. However, it is as much likely that participants did not comply with the meditation itself: 29 out of 43 participants who listened to the meditation switched tabs at least once during the audio recording. Future studies should analyze state mindfulness in a controlled environment, like a psychology laboratory or a research center, in which participants are more likely to comply. For that, it is important to consider what kind of meditation (e.g., simple breathing meditation, loving kindness) is useful for the research purpose. Even short mindfulness interventions have shown that state mindfulness can be induced; however, those were mainly conducted in a controlled environment or integrated in the workplace practice (Hafenbrack, 2017). Additionally, many researchers may face this problem of low meditation compliance but can never publish their findings due to publication bias.

Regarding trait mindfulness, limitations – other than the type of scale used as already mentioned – could lie in the self-reporting nature of the questionnaires. This is most convenient and unlikely to change anytime soon unless a technique is developed that measures mindfulness differently from self-reporting.

Other limitations of this study include the size and diversity of the sample. Including more participants could shine a different light on the conclusions of the analysis and diversifying the sample could show surprising interactions with different types of ethical issues. Regarding the measurement of the moral judgment and acceptance, it could have been more insightful to offer a broader Likert scale to the participants that allowed more nuances in the answers (e.g., an eight-pointed scale instead of a six-pointed scale). Moreover, including questions covering the moral intensity of the issue or a reflective question about the experienced discomfort while reading the scenarios could show original insights for further research.

The current health restrictions of the pandemic are also restrictive on research. Especially when analyzing group influences, an in-person experiment, like role-play groups, shows much more realistic reactions than hypothetical vignettes. However, these are also limited in their adaptability, and not all types of ethical misconduct can be realistically represented. In the future, virtual reality might be able to reproduce and measure these scenarios eloquently. Virtual reality could be considered for a modern reproduction of Asch's line judgment task (Kyriltsias & Michael-Grigoriou, 2018), which is also necessary as many people already know the task well (20% in this research). Hence, creating a modern reproduction aggregates crucial insight to measure the last step in the ethical decision-making

model, the taking action part. Hypothetical vignettes simply cannot measure action but creating a scenario in which people experienced pressure to conform and had to make decisions would.

## **5. Conclusion**

Despite mindfulness being a heavily researched concept in the last years, the findings in this study show just the peak of an iceberg of numerous opportunities for future research on mindfulness and its complexity. With mindfulness on the rise, organizations can integrate this practice moving toward a more ethical, and consequentially, a healthier and safer workplace, as this study proves.

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## Appendix A: Categorized Overview Vignettes

Vignette	Moral Intensity	Environment	Group Dynamic	Observer
1 Coworker initiates the foreign accent of a colleague from another department	Low to moderate harm, moderate proximity, low temporal immediacy	Homogenic environment, morally disengaged (coworkers laugh along)	Moderate sense of harmony, In-group vs. member of out-group	Belongs to In-group, neutral position, does not raise concern
2 Company has outsourced production to a developing country, where working standards are not met and child labor likely	High harm, low proximity, low temporal immediacy	Morally disengaged, blind to ethical issues "common local business practice"	Entire company seem to have internalized rationalization of this issue	Belongs to company, does not raise concern
3 Observed sexual harassment of an intern by a superior on a company get-together	High harm, moderate to high proximity, moderate temporal immediacy	Morally disengaged and unsafe, blind to raised concern	Morally blind, "this would not happen here", team member blocks concern	New in the company, raises concern to team member
4 An entire team decides to cover up an accounting mistake for the sake of promotion of a team member	High harm on an organizational level, moderate proximity, moderate temporal immediacy	Organization's internal audit team looks for a culprit	Strong cohesiveness, strong sense of harmony, "saving the team mate", In-group vs. Out-group	Belongs to the group, does not raise concern

## Appendix B: Statistics

### Tests of Between-Subjects Effects / ANCOVA

*Dependent Variable: Moral Judgment Language Discrimination*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	9.204 <sup>a</sup>	2	4.602	5.093	.008
Intercept	35.666	1	35.666	39.476	.000
Trait Mindfulness	4.656	1	4.656	5.153	.026
State Mindfulness	3.053	1	3.053	3.379	.070
Error	76.796	85	0.903		
Total	438.000	88			
Corrected Total	86.000	87			

*Dependent Variable: Acceptance Language Discrimination*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	16.105 <sup>a</sup>	2	8.053	3.176	.047
Intercept	95.452	1	95.452	37.646	.000
Trait Mindfulness	14.667	1	14.667	5.784	.018
State Mindfulness	.304	1	0.304	0.120	.730

Error	215.520	85	2.536		
Total	1091.000	88			
Corrected Total	231.625	87			

a. R Squared = .070 (Adjusted R Squared = .048)

*Dependent Variable: Moral Judgment Developing Country*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	.538 <sup>a</sup>	2	0.269	0.527	.592
Intercept	11.650	1	11.650	22.838	.000
Trait Mindfulness	.362	1	0.362	0.710	.402
Stait Mindfulness	.099	1	0.099	0.194	.661
Error	43.360	85	0.510		
Total	233.000	88			
Corrected Total	43.898	87			

a. R Squared = .012 (Adjusted R Squared = -.011)

*Dependent Variable: Acceptance Developing Country*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	3.779 <sup>a</sup>	2	1.890	1.284	.282
Intercept	36.085	1	36.085	24.515	.000
Trait Mindfulness	3.151	1	3.151	2.141	.147
State Mindfulness	.239	1	0.239	.162	.688
Error	125.118	85	1.472		
Total	561.000	88			
Corrected Total	128.898	87			

a. R Squared = .029 (Adjusted R Squared = .006)

*Dependent Variable: Moral Judgment Sexual Harassment*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	1.873 <sup>a</sup>	2	.936	3.893	.024
Intercept	14.040	1	14.040	58.368	.000
Trait Mindfulness	1.633	1	1.633	6.789	.011
State Mindfulness	.074	1	.074	0.308	.581
Error	20.446	85	.241		

Total	170.000	88			
Corrected Total	22.318	87			

a. R Squared = .084 (Adjusted R Squared = .062)

*Dependent Variable: Acceptance Sexual Harassment*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	6.661 <sup>a</sup>	2	3.330	2.230	.114
Intercept	38.102	1	38.102	25.515	.000
Trait Mindfulness	6.270	1	6.270	4.199	.044
State Mindfulness	.041	1	.041	0.028	.868
Error	126.930	85	1.493		
Total	462.000	88			
Corrected Total	133.591	87			

a. R Squared = .050 (Adjusted R Squared = .028)

*Dependent Variable: Moral Judgment Promotion Accounting*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	1.195 <sup>a</sup>	2	0.598	0.282	.755
Intercept	36.753	1	36.753	17.367	.000
Trait Mindfulness	1.159	1	1.159	0.547	.461
State Mindfulness	.134	1	0.134	0.063	.802
Error	179.884	85	2.116		
Total	777.000	88			
Corrected Total	181.080	87			

a. R Squared = .007 (Adjusted R Squared = -.017)

*Dependent Variable: Acceptance Promotion Accounting*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	2.019 <sup>a</sup>	2	1.009	0.409	.666
Intercept	67.408	1	67.408	27.316	.000
Trait Mindfulness	1.410	1	1.410	0.571	.452
State Mindfulness	.329	1	0.329	0.133	.716

Error	209.754	85	2.468		
Total	1390.000	88			
Corrected Total	211.773	87			

a. R Squared = .010 (Adjusted R Squared = -.014)

### ANCOVA / With social desirability

*Dependent Variable: Moral Judgment Language Discrimination*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	9.862 <sup>a</sup>	3	3.287	3.627	.016
Intercept	35.753	1	35.753	39.445	.000
Trait Mindfulness	2.348	1	2.348	2.590	.111
Social desirability	.658	1	0.658	0.726	.396
State Mindfulness	3.459	1	3.459	3.816	.054
Error	76.138	84	0.906		
Total	438.000	88			
Corrected Total	86.000	87			

a. R Squared = .115 (Adjusted R Squared = .083)

*Dependent Variable: Acceptance Language Discrimination*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	16.123 <sup>a</sup>	3	5.374	2.095	.107
Intercept	95.468	1	95.468	37.212	.000
Trait Mindfulness	11.073	1	11.073	4.316	.041
Social Desirability	0.018	1	0.018	0.007	.934
State Mindfulness	0.320	1	0.320	0.125	.725
Error	215.502	84	2.565		
Total	1091.000	88			
Corrected Total	231.625	87			

a. R Squared = .070 (Adjusted R Squared = .036)

*Dependent Variable: Moral Judgment Developing Country*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	2.339 <sup>a</sup>	3	0.780	1.576	.201
Intercept	11.734	1	11.734	23.717	.000
Trait Mindfulness	0.008	1	0.008	0.017	.896

Social Desirability	1.801	1	1.801	3.641	.060
dummy_exp	0.289	1	0.289	0.584	.447
Error	41.558	84	0.495		
Total	233.000	88			
Corrected Total	43.898	87			

a. R Squared = .053 (Adjusted R Squared = .019)

*Dependent Variable: Acceptance Developing Country*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	8.933 <sup>a</sup>	3	2.978	2.085	.108
Intercept	36.335	1	36.335	25.442	.000
Trait Mindfulness	0.265	1	0.265	0.185	.668
Social Desirability	5.153	1	5.153	3.608	.061
State Mindfulness	0.752	1	0.752	0.527	.470
Error	119.965	84	1.428		
Total	561.000	88			
Corrected Total	128.898	87			

a. R Squared = .069 (Adjusted R Squared = .036)

*Dependent Variable: Moral Judgment Sexual Harassment*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	1.884 <sup>a</sup>	3	0.628	2.581	.059
Intercept	14.031	1	14.031	57.678	.000
Trait Mindfulness	1.393	1	1.393	5.728	.019
Social Desirability	0.011	1	0.011	0.046	.830
State Mindfulness	0.062	1	0.062	0.257	.614
Error	20.434	84	0.243		
Total	170.000	88			
Corrected Total	22.318	87			

a. R Squared = .084 (Adjusted R Squared = .052)

*Dependent Variable: Acceptance Sexual Harassment*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	8.483 <sup>a</sup>	3	2.828	1.899	.136
Intercept	38.253	1	38.253	25.684	.000
Trait Mindfulness	2.521	1	2.521	1.693	.197

Social Desirability	1.823	1	1.823	1.224	.272
State Mindfulness	0.185	1	0.185	0.124	.725
Error	125.108	84	1.489		
Total	462.000	88			
Corrected Total	133.591	87			

a. R Squared = .064 (Adjusted R Squared = .030)

*Dependent Variable: Moral Judgment Promotion Accounting*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	5.755 <sup>a</sup>	3	1.918	0.919	.435
Intercept	36.990	1	36.990	17.722	.000
Trait Mindfulness	0.002	1	0.002	0.001	.977
Social Desirability	4.560	1	4.560	2.185	.143
State Mindfulness	3.238E-6	1	3.238E-6	0.000	.999
Error	175.324	84	2.087		
Total	777.000	88			
Corrected Total	181.080	87			

a. R Squared = .032 (Adjusted R Squared = -.003)

*Dependent Variable: Acceptance Promotion Accounting*

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	9.354 <sup>a</sup>	3	3.118	1.294	.282
Intercept	67.815	1	67.815	28.142	.000
Trait Mindfulness	0.044	1	0.044	0.018	.893
Social Desirability	7.335	1	7.335	3.044	.085
State Mindfulness	1.052	1	1.052	0.436	.511
Error	202.418	84	2.410		
Total	1390.000	88			
Corrected Total	211.773	87			

a. R Squared = .044 (Adjusted R Squared = .010)

**Mean**

Moral Judgment Language Dis.	Moral Judgment Developing Country	Moral Judgment Sexual Harassment	Moral Judgment Prom. Accounting
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Music	M	<b>1.78</b>	<b>1.42</b>	<b>1.24</b>	<b>2.62</b>
	N	45	45	45	45
	SD	0.823	0.657	0.484	1.512
Meditation	M	<b>2.23</b>	<b>1.51</b>	<b>1.35</b>	<b>2.58</b>
	N	43	43	43	43
	SD	1.109	0.768	0.529	1.384
Total	M	<b>2.00</b>	<b>1.47</b>	<b>1.30</b>	<b>2.60</b>
	N	88	88	88	88
	SD	0.994	0.710	0.506	1.443

		Acceptance Language Dis.	Acceptance Developing Country	Acceptance Sexual Harassment	Acceptance Prom. Accounting
Music	M	<b>3.00</b>	<b>2.13</b>	<b>1.87</b>	<b>3.58</b>
	N	45	45	45	45
	SD	1.537	1.079	1.057	1.672
Meditation	M	<b>3.26</b>	<b>2.30</b>	<b>2.00</b>	<b>3.74</b>
	N	43	43	43	43
	SD	1.733	1.355	1.414	1.449
Total	M	<b>3.13</b>	<b>2.22</b>	<b>1.93</b>	<b>3.66</b>
	N	88	88	88	88
	SD	1.632	1.217	1.239	1.560

	Mean FMI	Social Desirability Bias	Moral Judgment Language Discrimination	Moral Judgment Developing Country	Moral Judgment Sexual Harassment	Moral Judgment Promotion Accounting
Mean FMI	1.000	.442**	<b>-2.60*</b>	-.145	<b>-2.93**</b>	-.154
		<.001	.014	.179	.006	.151
	88	88	88	88	88	88
Social Desirability Bias	.442**	1.000	-.174	<b>-2.12*</b>	-.102	<b>-2.18*</b>
	<.001	.	.104	.047	.343	.041
	88	88	88	88	88	88
Moral Judgment Language Discrimination	<b>-2.60*</b>	-.174	1.000	.471**	.492**	.206
	.014	.104	.	<.001	<.001	.054
	88	88	88	88	88	88
Moral Judgment Developing Country	-.145	<b>-2.12*</b>	.471**	1.000	.609**	.335**
	.179	.047	<.001	.	<.001	.001
	88	88	88	88	88	88
Moral Judgment Sexual Harassment	<b>-2.93**</b>	-.102	.492**	.609**	1.000	.225*
	.006	.343	<.001	<.001	.	.035
	88	88	88	88	88	88
Moral Judgment Promotion Accounting	-.154	<b>-2.18*</b>	.206	.335**	.225*	1.000
	.151	.041	.054	.001	.035	.
	88	88	88	88	88	88

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

	Correlation Coefficient	Mean FMI	Social Desirability Bias	Acceptance Language Discrimination	Acceptance Developing Country	Acceptance Sexual Harassment	Acceptance Promotion Accounting
Mean FMI	1.000	1.000	.442**	<b>-267*</b>	-.183	<b>-286**</b>	-.126
	Sig. (2-tailed)	.	<.001	.012	.089	.007	.243
	N	88	88	88	88	88	88
Social Desirability Bias	Correlation Coefficient	.442**	1.000	-.111	<b>-241*</b>	<b>-233*</b>	-.149
	Sig. (2-tailed)	<.001	.	.303	.024	.029	.166
	N	88	88	88	88	88	88
Acceptance Language Discrimination	Correlation Coefficient	<b>-267*</b>	-.111	1.000	.525**	.556**	.261*
	Sig. (2-tailed)	.012	.303	.	<.001	<.001	.014
	N	88	88	88	88	88	88
Acceptance Developing Country	Correlation Coefficient	-.183	<b>-241*</b>	.525**	1.000	.510**	.333**
	Sig. (2-tailed)	.089	.024	<.001	.	<.001	.002
	N	88	88	88	88	88	88
Acceptance Sexual Harassment	Correlation Coefficient	<b>-286**</b>	<b>-233*</b>	.556**	.510**	1.000	.295**
	Sig. (2-tailed)	.007	.029	<.001	<.001	.	.005
	N	88	88	88	88	88	88
Acceptance Promotion Accounting	Correlation Coefficient	-.126	-.149	.261*	.333**	.295**	1.000
	Sig. (2-tailed)	.243	.166	.014	.002	.005	.
	N	88	88	88	88	88	88

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

**FMI**

	N	Minimum	Maximum	M	SD
I am open to the experience of the present moment.	88	1	4	3.01	0.766
I sense my body, whether eating, cooking, cleaning or talking.	88	1	4	2.64	0.996
When I notice an absence of mind, I gently return to the experience of the here and now.	88	1	4	2.44	0.828
I am able to appreciate myself.	88	1	4	2.76	0.947
I pay attention to what's behind my actions.	88	1	4	3.27	0.798
I see my mistakes and difficulties without judging them.	88	1	4	2.15	0.953
I feel connected to the experience of the here and now.	88	1	4	2.61	0.890
I accept unpleasant experiences.	88	1	4	2.45	0.946
I am friendly to myself when things go wrong.	88	1	4	2.10	0.959
I watch my feelings without getting lost in them.	88	1	4	2.22	0.928
In difficult situations I can pause, without immediately reacting.	88	1	4	2.38	0.938
I experience moments of inner peace and ease, even when things get hectic and stressful.	88	1	4	2.16	0.945
I am impatient with myself and with others.	88	1	4	2.59	1.013
I am able to smile when I notice how I sometimes make life difficult.	88	1	4	2.63	0.986

	N	Minimum	Maximum	M	SD
FMI total / Trait Mindfulness	88	1.57	3.86	2.5292	0.54038
Social Desirability Bias	88	1.00	13.00	6.0227	2.69088

## **Appendix C: Survey**

Welcome, dear participant!

Thank you for taking part in this survey, which is part of the requirements to complete the Master in Management at Católica Lisbon, School of Business and Economics. The purpose of this survey is to help understand ethical decision-making, you will be asked to take a moral judgment under certain circumstances.

The survey will take approximately 15 minutes. Participating will involve listening to a 5 minute long audio recording. It is suggested to answer the survey in a quiet place that will allow you to focus and attentively listen to the recording.

Your participation in this research is voluntary. You have the right to withdraw at any point during the study for any reason, without penalty. Please be assured that your responses are completely anonymous.

If you would like to contact the principal investigator in the study to discuss this research, please e-mail [s-lkmuller@ucp.pt](mailto:s-lkmuller@ucp.pt).

By clicking the continue button, you are giving your consent to participate in the survey.

For a start, you will see several demographic questions. Please feel free to answer as many or as little as you feel comfortable. Answering these questions will help to understand the representativity of the survey.

---

What gender do you identify as?

Female

Male

\_\_\_\_\_

What is your age?

13 - 17

18 - 24

25 - 34

35 - 44

45 - 54

55 - 64

65 - 74

75 - 84

Over 85

What ethnicity do you identify with?

*You may chose more than one.*

- Asian / Pacific Islander
- Black / African American
- Hispanic / Latino
- Native American
- Middle Eastern / North African
- White / Caucasian
- Other \_\_\_\_\_
- Prefer not to say



Which country are you from?

▼ Afghanistan ... Zimbabwe

What is the highest degree or level of school you have completed?

*If currently enrolled, click the one you're currently pursuing.*

- No education
- Primary Education
- Secondary Education
- Bachelor's Degree or equivalent
- Master's Degree or equivalent
- Doctorate Degree or above
- Trade, technical, or vocational training
- I prefer not to say

What is your current employment status?

- Full time employment
- Part time employment
- Self employed / Freelance
- Out of work and looking for opportunities
- Out of work and not looking for opportunities
- I'm a Student
- Retired

Provide an answer for every statement as best you can. Please answer as honestly and spontaneously as possible. There are neither 'right' nor 'wrong' answers, nor 'good' or 'bad' responses.

	Rarely	Occasionally	Fairly Often	Almost Always
I am open to the experience of the present moment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I sense my body, whether eating, cooking, cleaning or talking.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
When I notice an absence of mind, I gently return to the experience of the here and now.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am able to appreciate myself.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I pay attention to what's behind my actions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I see my mistakes and difficulties without judging them.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

I feel connected to the experience of the here and now.

I accept unpleasant experiences.

I am friendly to myself when things go wrong.

I watch my feelings without getting lost in them.

In difficult situations I can pause, without immediately reacting.

I experience moments of inner peace and ease, even when things get hectic and stressful.

I am impatient with myself and with others.

I am able to smile when I

notice how I  
sometimes make  
life difficult.

Listed below are a number of statements concerning personal attitudes and traits. Read each item and decide whether the statement is true or false as it pertains to you personally.

	True	False
It is sometimes hard for me to go on with my work if I am not encouraged.	<input type="radio"/>	<input type="radio"/>
I sometimes feel resentful when I don't get my way.	<input type="radio"/>	<input type="radio"/>
On a few occasions, I have given up doing something because I thought too little of my ability.	<input type="radio"/>	<input type="radio"/>
There have been times when I felt like rebelling against people in authority even though I knew they were right.	<input type="radio"/>	<input type="radio"/>
No matter who I'm talking to, I'm always a good listener.	<input type="radio"/>	<input type="radio"/>
There have been occasions when I took advantage of someone.	<input type="radio"/>	<input type="radio"/>
I'm always willing to admit it when I make a mistake.	<input type="radio"/>	<input type="radio"/>

I sometimes try to get even rather than forgive and forget.

I am always courteous, even to people who are disagreeable.

I have never been irked when people expressed ideas very different from my own.

There have been times when I was quite jealous of the good fortune of others.

I am sometimes irritated by people who ask favours of me.

I have never deliberately said something that hurt someone's feelings.

In the next part, you will be listening to a longer audio. For this please test your audio output with the following short audio and answer the question below.



What word do you hear?

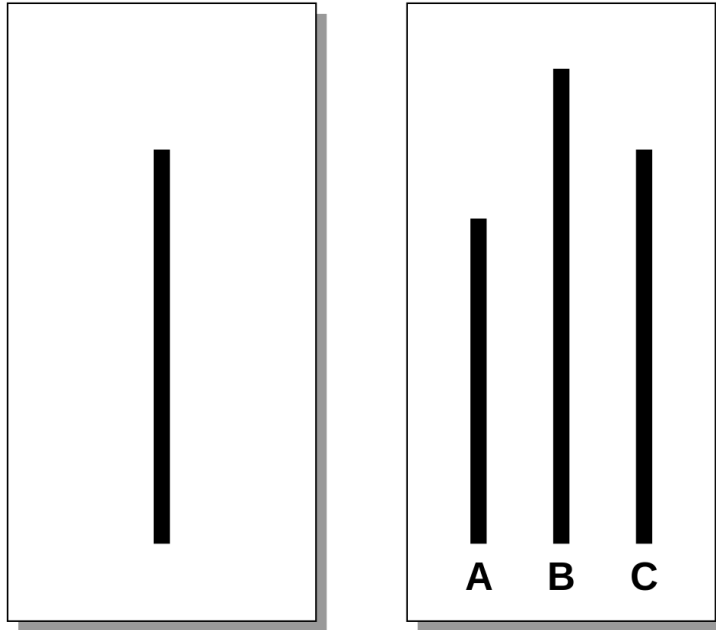
- Orange
- Tree
- Apple
- Blue

Now, be comfortable and listen attentively to the audio on the next page. It will be around 5 minutes long. Please, make sure listen to the entire audio.

You just listened to a guided meditation by the Mindful Awareness Research Center of the UCLA. The survey will continue on the next page.

Now, be comfortable and listen attentively to the audio on the next page. It will be around 5 minutes long. Please, make sure to listen to the entire audio.

You were listening to the Piano Sonata No. 10, composed by Wolfgang Amadeus Mozart and performed by Vadim Chaimovich. The survey will continue on the next page.



Above, you can see two cards.

On the left is one with a reference line and on the right, a card with several options to compare to.

Please state which line on the right (A, B, or C) has the same length as the reference line on the left.

A

B

C

Now, you will be reading a total of 4 scenarios.

The scenarios are mainly set in an organisational context, but not limited to this. Please, read them carefully. You will be asked to judge the situations on a moral basis. Again, there are neither 'right' nor 'wrong' answers.

You are working in a middle-sized company, in which most of the employees come from the same cultural background and ethnic group, with very few exceptions. One of your co-workers is known as the funny guy in the company and gets along effortlessly with most colleagues. Yet, you have noticed that he tends to make all kinds of jokes between meetings; some include imitating the foreign accent of a colleague from another department. Most of your colleagues either do not react to this or laugh along.

How morally appropriate do you find this event?

- Very inappropriate
- 
- 
- 
- 
- Very appropriate

How likely do you think you would be of letting this go?

- Not at all likely to let go
- 
- 
- 
- 
- Likely to let go

You are working in a company that has outsourced a big part of their production to a developing country. It is unclear whether general working standards are met in that country. Moreover, suspicion rose that a lot of the workers have their children working as well. Management has ignored this until now, while other voices mention that this is often local business practice in these countries.

How morally appropriate do you find this event?

- Very inappropriate
- 
- 
- 
- 
- 
- Very appropriate

How likely do you think you would be of letting this go?

- Not at all likely to let go
- 
- 
- 
- 
- 
- Likely to let go

You just started a new job and find yourself on the monthly social get-together with most of the company. With the party going on, your gaze wanders as you see one of the directors approaching an intern, touching the intern by the thigh. You notice that the intern's whole body froze. You comment on this happening a little later with someone from your team, who replies: "That would never happen here! You must have seen it wrong. A lot is going on at the party."

How morally appropriate do you find this event?

- Very inappropriate
- 
- 
- 
- 
- Very appropriate

How likely do you think you would be of letting this go?

- Not at all likely to let go
- 
- 
- 
- 
- Likely to let go

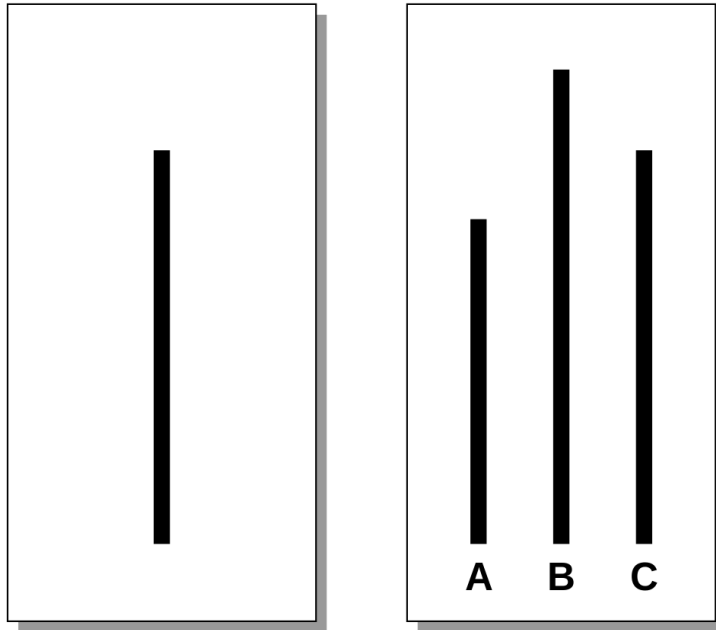
There is a promotion coming up in your company, and one of the predominant candidates is a close and good colleague of yours. At the same time, management noticed a grave error in accounting and now looks for the culprit. It seems to be your close colleague. Your team decides to cover up their tracks and lie in favour of your colleague.

How morally appropriate do you find this event?

- Very inappropriate
- 
- 
- 
- 
- Very appropriate

How likely do you think you would be of letting this go?

- Not at all likely to let go
- 
- 
- 
- 
- Likely to let go



Above, you can see two cards. On the left is one with a reference line and on the right, a card with several options to compare to.

Here are three answers from other participants:

Participant 24: A

Participant 2: A

Participant 13: A

Please state which line on the right (A, B, or C) has the same length as the reference line on the left.

A

B

C

Did you know about Asch's line judgment task and/or studies?

Yes

No

---

We are coming to the end of the survey, thank you for taking the time to answer it!  
If you want to, you can leave a comment here.

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