

Unveiling the Dual Facets of Extra-role Behavior: How Organizational Identification and Moral Attentiveness Matter

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Abstract

This study examines the moderating roles of organizational identification and moral attentiveness in the relationship between organizational citizenship behavior (OCB) and unethical pro-organizational behavior (UPB). Drawing on a questionnaire survey, we test a set of hypotheses that differentiate between OCB directed toward the organization (OCBO) and OCB directed toward individuals (OCBI). The results indicate that organizational identification positively moderates the OCB-UPB relationship, such that the association is strengthened under higher levels of identification. This moderating effect is more pronounced for OCBO than for OCBI. In contrast, moral attentiveness exerts a negative moderating effect, attenuating the positive relationship between OCB and UPB; this buffering effect is stronger for OCBI than for OCBO. By unpacking these differential moderating patterns, the study advances understanding of the complex interplay between the “bright” and “dark” sides of extra-role behavior. It contributes to the organizational behavior literature by highlighting how identity-based and moral-cognitive mechanisms jointly shape the conditions under which OCB may foster ethically questionable actions. The findings also offer practical implications for organizations seeking to encourage citizenship behaviors while mitigating the risk of UPB.

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Keywords: Extra-role behavior, Organizational identification, Moral attentiveness, Organizational citizenship behavior, Unethical pro-organizational behavior.

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1. Introduction

A central objective in organizational behavior research is to explain why employees engage in discretionary actions that extend beyond formal role requirements. Such extra-role behaviors are widely regarded as critical to organizational effectiveness because they reflect voluntary efforts to advance organizational goals beyond contractual obligations (Podsakoff & MacKenzie, 1997; Stoner et al., 2011). Traditionally, these behaviors have been conceptualized as organizational citizenship behavior (OCB), encompassing ethically desirable actions such as helping colleagues, adhering to organizational norms, and safeguarding organizational resources (Borman, 2004; Organ, 1988; Van Dyne & LePine, 1998). As a result, extant literature has often implicitly treated extra-role behavior as inherently ethical.

However, this assumption obscures an important conceptual distinction. Extra-role behavior is defined primarily by its discretionary and pro-organizational nature rather than its adherence to universal moral standards (Turnipseed, 2002). Consequently, actions intended to benefit the organization may, under certain conditions, conflict with broader societal norms of ethical conduct. Employees may misrepresent information, engage in biased decision-making, or adopt questionable competitive practices to secure advantages for their organization (Umphress et al., 2010; Vardi & Weitz, 2004). Such actions are conceptualized as unethical pro-organizational behavior (UPB), defined as voluntary behaviors that promote organizational interests while violating widely accepted moral principles (Umphress & Bingham, 2011).

Although OCB and UPB share a common foundation as discretionary and pro-organizational behaviors, they diverge fundamentally in their ethical valence. OCB is generally associated with long-term organizational effectiveness and legitimacy (Podsakoff et al., 2000), whereas UPB may yield short-term gains at the expense of stakeholder trust and organizational sustainability (Umphress et al., 2010). This tension gives rise to a fundamental theoretical question: when employees are motivated to support their organization beyond formal role requirements, what determines whether such motivation manifests in ethical (i.e., OCB) or unethical (i.e., UPB) forms?

Empirical research offers inconclusive answers. While some studies suggest that OCB and UPB are negatively related, others report null or even positive associations, and emerging evidence indicates that both forms of behavior may coexist within individuals (Cheng et al., 2022; Ho et al., 2026; Jiang et al., 2023; Wang et al., 2023). These inconsistencies suggest that pro-organizational motivation alone is insufficient to explain ethical decision-making in extra-role behavior and highlight the need to incorporate both organizational and moral cognitive processes into theoretical models.

Drawing on social identity theory, the present study argues that organizational identification constitutes a key organizational mechanism shaping the relationship between OCB and UPB. Organizational identification refers to the degree to which

individuals define themselves in terms of their membership in the organization (Ashforth & Mael, 1989; Pratt, 1998). When identification is strong, employees are more likely to internalize organizational goals and prioritize collective interests, thereby increasing their willingness to engage in discretionary behaviors that benefit the organization. Importantly, this heightened pro-organizational orientation may amplify not only ethical behaviors such as OCB but also unethical actions such as UPB when these are perceived as instrumental to organizational success. Accordingly, organizational identification is posited to strengthen the positive association between OCB and UPB by intensifying employees' motivation to act in the organization's interest.

At the same time, ethical decision-making is not solely determined by organizational attachment but is also shaped by individuals' moral cognition. Moral attentiveness, defined as the extent to which individuals chronically perceive and reflect upon the moral aspects of their experiences (Reynolds, 2008), represents a critical individual-level boundary condition. Individuals high in moral attentiveness are more likely to recognize ethical issues, evaluate the moral implications of their actions, and regulate their behavior in accordance with internalized moral standards. In contrast, those low in moral attentiveness may be more susceptible to contextual pressures and instrumental reasoning, prioritizing organizational outcomes over ethical considerations (Newman et al., 2020). From this perspective, moral attentiveness serves as a constraining mechanism that differentiates ethical from unethical expressions of pro-organizational motivation. Specifically, when moral attentiveness is high, employees are more likely to channel their discretionary efforts into ethically appropriate behaviors, thereby weakening the positive linkage between OCB and UPB. Conversely, when moral attentiveness is low, the absence of moral scrutiny may allow pro-organizational motives to translate more readily into unethical actions, strengthening the association between OCB and UPB.

Building on these arguments, this study develops a moderated framework that integrates organizational identification and moral attentiveness to explain the conditions under which OCB is associated with UPB. By simultaneously considering an organizational-level identity mechanism and an individual-level moral cognition mechanism, the study offers a more comprehensive account of how pro-organizational motivation is translated into behavior.

This research contributes to the literature in several important ways. First, it advances understanding of the relationship between OCB and UPB by reconciling inconsistent empirical findings through the introduction of theoretically grounded moderators. Second, it highlights the moderating role of organizational identification as a motivational amplifier that may produce both desirable and undesirable outcomes. Third, it identifies moral attentiveness as a critical ethical boundary condition that constrains the enactment of unethical pro-organizational behavior. In sum, by integrating insights from social identity theory and moral cognition, this study provides a more nuanced perspective on extra-role behavior, illuminating the complex interplay between pro-organizational motivation and ethical decision-making in contemporary organizations.

2. Underpinning Theories

2.1 The moderating role of organizational identification

Building on the distinction between in-role and extra-role behavior, prior research has underscored that discretionary actions in organizations are fundamentally defined by their voluntary and pro-organizational nature rather than by their ethical content (Organ, 1988). Although OCB has traditionally been conceptualized as an inherently ethical form of extra-role behavior, such an interpretation risks obscuring the broader motivational foundations underlying these actions. Specifically, because extra-role behaviors are oriented toward advancing organizational interests, they may also encompass conduct that contravenes widely accepted moral standards. This inherent tension is captured in the construct of UPB, which refers to discretionary actions intended to benefit the organization while violating ethical principles (Umphress & Bingham, 2011).

Despite their divergent ethical valence, OCB and UPB share a common motivational core as discretionary, pro-organizational behaviors. This shared foundation has led scholars to conceptualize UPB as a deviant extension of pro-organizational behavior (Zhang & Du, 2023), wherein the pursuit of organizational objectives may supersede adherence to ethical norms (Chen et al., 2023; Mo et al., 2023). Importantly, these behaviors are not mutually exclusive. Emerging evidence suggests that employees may simultaneously engage in both ethical and unethical forms of extra-role behavior, indicating the potential for coexistence and even mutual reinforcement under certain conditions (Mishra et al., 2022).

To account for this complexity, the present study draws on social identity theory to explain how pro-organizational motivation is translated into both OCB and UPB. Social identity theory posits that individuals derive part of their self-concept from their membership in social collectives, including organizations (Ashforth & Mael, 1989). When employees strongly identify with their organization, they internalize its values and goals, fostering a sense of oneness and psychological attachment that motivates behavior in service of organizational interests (Pratt, 1998). This identification-driven motivation is particularly salient in the domain of extra-role behavior, where actions are discretionary and internally regulated rather than externally enforced.

Within this framework, organizational identification functions as a central psychological mechanism linking identity to action. Employees who perceive a strong overlap between their self-concept and organizational identity are more inclined to engage in discretionary efforts that advance organizational objectives, even in the absence of formal incentives (Ashforth et al., 2008; Bhattacharya & Sen, 2003; Galvin et al., 2015). Empirical research consistently demonstrates that organizational identification promotes OCB, while also, under certain conditions, facilitating UPB (Effelsberg et al., 2014; Evans & Davis, 2014; Shen, 2019; Umphress & Bingham, 2011). These findings suggest that a common motivational force, a strong desire to benefit the organization, may underlie both ethically desirable and ethically problematic behaviors.

Building on this reasoning, employees with high organizational identification are likely to exhibit a generalized pro-organizational orientation that extends across ethically divergent forms of discretionary behavior. When organizational membership becomes central to the self-concept, individuals may prioritize organizational success to such an extent that they engage in both normatively appropriate (i.e., OCB) and ethically questionable (i.e., UPB) actions as parallel manifestations of the same underlying motivation. In this regard, organizational identification can be conceptualized as a motivational amplifier that intensifies the behavioral linkage between OCB and UPB.

Accordingly, when organizational identification is high, the positive association between OCB and UPB is expected to be strengthened, as employees who engage in OCB are more likely to extend their pro-organizational efforts to include UPB. Conversely, when organizational identification is low, this association is likely to be attenuated due to a weaker tendency to generalize pro-organizational motivation across behaviors with differing ethical implications. The following hypothesis is therefore advanced:

H1: *Organizational identification positively moderates the relationship between OCB and UPB, such that the positive association between OCB and UPB is stronger when organizational identification is high.*

Building on the multidimensional nature of extra-role behavior, prior research has distinguished between two primary forms of OCB based on the intended beneficiary: OCB directed toward individuals (OCBI) and OCB directed toward the organization (OCBO) (Williams & Anderson, 1991). OCBI encompasses discretionary behaviors that provide direct assistance to coworkers and facilitate interpersonal functioning, whereas OCBO refers to actions that primarily advance the interests of the organization as a collective entity. Despite this well-established distinction, extant research on the relationship between OCB and UPB has largely treated OCB as a unidimensional construct, thereby obscuring potentially meaningful differences in how these two forms of citizenship behavior relate to unethical conduct (De Geus et al., 2020; Geiger et al., 2019). This oversight is consequential, as prior studies suggest that OCBI and OCBO differ in their antecedents, underlying motivations, and organizational consequences (Bolino et al., 2013; Spitzmuller et al., 2008).

From a social identity perspective, these two forms of citizenship behavior are also likely to vary in the extent to which they are shaped by organizational identification. OCBI is inherently interpersonal and other-oriented, emphasizing concern for coworkers' welfare and the maintenance of social harmony. In contrast, OCBO is more explicitly organization-focused, reflecting behaviors that directly serve organizational interests, such as safeguarding resources or upholding institutional norms. Accordingly, OCBO is more closely aligned with the collective identity of the organization, whereas OCBI is more strongly rooted in relational and interpersonal considerations.

This distinction is particularly salient in the context of UPB. Although both OCBI and OCBO are grounded in a pro-organizational orientation and are therefore expected to exhibit positive associations with UPB, the strength of these relationships is unlikely to be equivalent. UPB, by definition, prioritizes organizational outcomes, even at the expense of ethical standards (Umphress & Bingham, 2011). Consequently, behaviors that are more directly oriented toward benefiting the organization (i.e., OCBO) should exhibit greater conceptual and motivational congruence with UPB than behaviors primarily directed toward helping individuals (i.e., OCBI).

Furthermore, organizational identification is expected to accentuate this asymmetry. When organizational identification is high, employees are more likely to construe organizational interests as integral to their self-concept (Ashforth & Mael, 1989; Pratt, 1998). Under such conditions, the motivational alignment between OCBO and UPB becomes particularly pronounced, as both behaviors reflect a strong commitment to advancing organizational objectives. As a result, the positive moderating effect of organizational identification on the relationship between citizenship behavior and UPB should be stronger for OCBO. In contrast, because OCBI is less directly tied to organizational-level outcomes, its association with UPB is less contingent upon the strength of organizational identification.

Accordingly, this study proposes that organizational identification differentially moderates the relationships between the two dimensions of OCB and UPB, such that its amplifying effect is more pronounced for organization-directed citizenship behavior than for individual-directed citizenship behavior. Consequently, this study proposes the following hypothesis:

H2: *Organizational identification more strongly amplifies the positive relationship between OCBO and UPB than between OCBI and UPB, such that the moderating effect of organizational identification is more pronounced for the OCBO-UPB relationship than for the OCBI-UPB relationship.*

2.2 The moderating role of moral attentiveness

Although both organizational citizenship behavior and unethical pro-organizational behavior fall within the domain of discretionary, pro-organizational actions, they are fundamentally distinguished by their ethical orientation. Specifically, UPB entails the violation of prevailing social and moral norms, whereas OCB is consistent with such standards (Mishra et al., 2022). Accordingly, OCB is generally conceptualized as ethical extra-role behavior, while UPB represents its unethical counterpart. This distinction implies that employees' moral orientation may play a decisive role in shaping their preference for one form of behavior over the other. When individuals place greater emphasis on moral considerations, they are more likely to view OCB as desirable and UPB as inappropriate. In this regard, moral attentiveness, a key dimension of moral cognition, may systematically influence employees' propensity to engage in ethical versus unethical forms of extra-role

behavior (Khan et al., 2022; Reynolds, 2008). Consequently, the strength and direction of the relationship between OCB and UPB are likely to vary as a function of employees' moral attentiveness.

Moral attentiveness refers to the extent to which individuals chronically perceive, reflect upon, and incorporate moral aspects into their experiences (Reynolds, 2008). It comprises two related yet distinct dimensions: perceptual moral attentiveness and reflective moral attentiveness. The former captures individuals' sensitivity to recognizing moral issues in their immediate environment, whereas the latter reflects the degree to which individuals engage in deliberate contemplation and evaluation of moral experiences. Prior research suggests that reflective moral attentiveness exerts a more profound influence on ethical reasoning and behavioral regulation, as it involves deeper cognitive processing of moral information (Reynolds, 2008). Empirical evidence further indicates that reflective moral attentiveness is particularly effective in curbing unethical conduct in organizational settings (Miao et al., 2020; Shahid et al., 2023; Wurthmann, 2013). By prompting individuals to critically assess the moral implications of their actions, reflective moral attentiveness serves as a cognitively driven mechanism that aligns behavior with ethical standards. Given its stronger linkage to ethical decision-making, the present study focuses specifically on reflective moral attentiveness.

Drawing on moral identity theory, individuals are more likely to enact ethical behavior when their self-concept is closely tied to being a moral person (Aquino & Reed, 2002). When moral identity is salient, individuals are motivated to behave in ways that are congruent with their internalized moral standards in order to maintain self-consistency and integrity (Weaver, 2006). Moral attentiveness reinforces this process by increasing the cognitive accessibility of moral schemas, such as honesty, fairness, and care, thereby heightening the salience of moral identity in decision-making contexts (Hardy, 2017; Reynolds, 2008). As a result, individuals differ in their responses to ethically ambiguous situations depending on the degree to which they attend to moral cues. In this sense, moral attentiveness functions as a cognitive filter that facilitates the differentiation between ethical and unethical courses of action (Mo et al., 2023), guiding individuals to interpret information through a morality-centered lens. Employees high in moral attentiveness are therefore more capable of recognizing ethical dilemmas and evaluating their implications with greater rigor and sensitivity (Khan et al., 2022).

Within organizational contexts, such heightened moral awareness has important behavioral consequences. Employees with high moral attentiveness are more likely to construe workplace interactions as morally significant and to perceive obligations toward others and the broader collective (Reynolds, 2008). This orientation activates an internalized moral identity, which, in turn, motivates engagement in ethically appropriate discretionary behaviors, such as OCB, that affirm one's moral self-concept (Aquino & Reed, 2002; Weaver, 2006). At the same time, these individuals are more attuned to the ethical violations inherent in UPB and are less likely to justify or rationalize such behavior, even when it serves organizational interests. Conversely, employees low in moral attentiveness are more likely to

discount the moral implications of their actions and emphasize instrumental outcomes, rendering them more susceptible to engaging in UPB (Liao et al., 2018). Building on this reasoning, the present study posits that moral attentiveness serves as a critical boundary condition in the relationship between OCB and UPB. Specifically, when moral attentiveness is high, the ethical salience of behavior is amplified, thereby weakening the tendency for pro-organizational motivation to translate into unethical conduct. In contrast, when moral attentiveness is low, employees may be more inclined to pursue organizational goals through ethically questionable means, strengthening the linkage between OCB and UPB. Accordingly, the following hypothesis is advanced:

H3: *Moral attentiveness negatively moderates the relationship between OCB and UPB, such that the positive association between OCB and UPB is weaker when moral attentiveness is high.*

OCBI and OCBO may also vary in the extent to which employees' moral cognition influences them. OCBI is inherently interpersonal and other-oriented, emphasizing concern for colleagues' welfare and the maintenance of social harmony. In contrast, OCBO is more impersonal and organization-focused, emphasizing behaviors that advance organizational interests, sometimes with less immediate regard for their interpersonal or ethical implications. As such, these two forms of citizenship behavior may be differentially sensitive to variations in moral attentiveness.

Employees with higher levels of moral attentiveness are more likely to foreground ethical considerations and social norms in their decision-making processes (Reynolds, 2008; Sturm, 2017). This heightened moral awareness tends to promote prosocial and other-regarding behaviors, making such individuals more inclined toward OCBI, which directly benefits others (Takeuchi et al., 2015; Zhu et al., 2020). At the same time, morally attentive employees are more likely to recognize and critically evaluate the ethical violations inherent in UPB. Importantly, they are also more likely to differentiate between the ethical nature of OCBI and the ethically ambiguous or problematic aspects of both UPB and, to a lesser extent, organization-focused behaviors such as OCBO.

Consequently, when moral attentiveness is high, employees are expected to prioritize ethically grounded, interpersonal forms of citizenship behavior while rejecting unethical actions, even if such actions benefit the organization. This implies that the positive association between OCBI and UPB will be substantially attenuated under conditions of high moral attentiveness. In contrast, because OCBO is more closely aligned with organizational goals and less explicitly anchored in interpersonal moral obligations, morally attentive employees may still perceive some alignment between OCBO and pro-organizational motives, leading to a comparatively weaker attenuation of the OCBO-UPB relationship.

In line with this reasoning, moral attentiveness is expected to exert a differential moderating effect across the two dimensions of OCB. Specifically, its constraining influence on the translation of pro-organizational motivation into unethical behavior

should be more pronounced for OCBI than for OCBO. Accordingly, the following hypothesis is proposed:

H4: *Moral attentiveness more strongly weakens the positive relationship between OCBI and UPB than between OCBO and UPB, such that the constraining effect of moral attentiveness is more pronounced for the OCBI-UPB relationship than for the OCBO-UPB relationship.*

3. Methodology

3.1 Data collection

To empirically examine the proposed hypotheses, this study employed a multi-wave survey design targeting procurement professionals across a range of industries in Taiwan. Given the absence of a comprehensive sampling frame for procurement personnel, participants were recruited through professional networks and procurement-related associations. A total of 1,000 individuals who were actively involved in organizational procurement activities were invited to participate. Initial contact was established via email and telephone to solicit participation and ensure adequate engagement.

To reduce the risk of common method variance, data were collected across three temporally separated waves (Podsakoff et al., 2003). At Time 1, respondents provided information on organizational identification, moral attentiveness, and demographic characteristics. Approximately one month later (Time 2), participants who had completed the first survey were invited to report their organizational citizenship behavior. At Time 3, one month after the second wave, respondents who had participated in Time 2 were asked to complete measures of unethical pro-organizational behavior. To enhance response continuity and minimize attrition, participants were contacted at each stage of data collection (Newman, 2014).

Several procedural remedies were implemented to ensure data quality and reduce potential response biases. Participation was voluntary, and respondents were assured of strict confidentiality and anonymity. The survey included a statement emphasizing that there were no right or wrong answers, thereby encouraging honest responses. Although the use of self-reported data may raise concerns regarding social desirability bias and response accuracy, these assurances, along with the temporal separation of measures, were intended to mitigate such risks. Moreover, responses were analyzed only in aggregate form to further protect participant anonymity.

Of the 1,000 questionnaires distributed, 673 responses were obtained at Time 1, 528 at Time 2, and 436 at Time 3. After excluding incomplete or invalid responses, the final sample comprised 398 usable cases, yielding an effective response rate of 39.8% based on the initial distribution.

3.2 Measurements

This study employed established measurement instruments to capture the key constructs under investigation. UPB was measured using the 7-item scale developed by Umphress et al. (2010), which captures employees' willingness to engage in unethical actions intended to benefit their organization. OCB was assessed using the 16-item scale developed by Lee and Allen (2002), which distinguishes between two theoretically grounded dimensions: OCBI and OCBO. Each dimension is measured with eight items. In line with prior research, an overall OCB index was computed by averaging responses across all 16 items. In addition, separate composite scores for OCBI and OCBO were calculated by averaging the corresponding eight-item subsets, thereby allowing for a more fine-grained analysis of citizenship behavior.

Reflective moral attentiveness (MA) was assessed using the 5-item scale developed by Reynolds (2008), designed to capture the extent to which individuals habitually reflect on moral aspects of their experiences. Organizational identification (OI) was measured using the 6-item scale developed by Mael and Ashforth (1992), which reflects the degree to which individuals define themselves in terms of their organizational membership. All constructs were measured using a seven-point Likert-type scale ranging from 1 ("strongly disagree") to 7 ("strongly agree").

In addition, demographic variables were incorporated as control variables in the analyses. Prior research has shown that factors such as age, gender, educational attainment, and work experience may systematically influence ethical judgment and behavioral tendencies in organizational settings (e.g., Ho & Lin, 2016; Keller et al., 2007). Accordingly, these variables were collected from respondents and statistically controlled to reduce potential confounding effects and to enhance the robustness of the empirical findings.

3.3 Common Method Bias

In addition to addressing potential common method bias through temporal separation of measurements (Podsakoff et al., 2003), this study conducted Harman's single-factor test as a diagnostic assessment of common method variance in the self-reported data (Harman, 1976). This widely used approach involves an exploratory factor analysis of all measurement items to determine whether a single factor emerges or whether one general factor accounts for the majority of covariance among the constructs.

Following established guidelines, common method bias is considered a concern if a single factor accounts for 50% or more of the total variance (Podsakoff et al., 2003). The results of the exploratory factor analysis indicated that the first unrotated factor accounted for 29.73% of the total variance, which is well below the recommended threshold. Accordingly, these findings suggest that common method bias is unlikely to pose a serious threat to the validity of the observed relationships in this study.

3.4 Reliability Analysis and Validity Analysis

To ensure the adequacy of the measurement model for hypothesis testing, both reliability and validity analyses were conducted on the collected data. Internal consistency reliability was evaluated using Cronbach's alpha and composite reliability, as summarized in Table 1. The results indicate that Cronbach's alpha coefficients ranged from 0.809 to 0.922, while composite reliability values ranged from 0.816 to 0.924. All indices exceeded the commonly accepted benchmark of 0.70, as recommended in prior methodological literature (Hair et al., 2014; Henseler et al., 2015).

Taken together, these findings provide strong evidence of internal consistency across all constructs. Accordingly, the measurement model demonstrates satisfactory reliability, with no indications of measurement instability or internal inconsistency that would compromise subsequent analyses.

Table 1: Reliability statistics and factor loadings of measurements

Measurement Items	Factor loadings	Cronbach's Alpha	Composite reliability	AVE
Organizational Citizenship Behavior (OCB) (Lee & Allen, 2002)				
OCBI				
Help others who have been absent.	.827	.891	.897	.704
Willingly give your time to help others who have work-related problems.	.811			
Adjust your work schedule to accommodate other employees' requests for time off.	.809			
Go out of the way to make newer employees feel welcome in the workgroup.	.845			
Show genuine concern and courtesy toward coworkers, even under the most trying business or personal situations.	.832			
Give up time to help others who have work or nonwork problems.	.893			
Assist others with their duties.	.868			
Share personal property with others to help their work.	.856			
OCBO				
Attend functions that are not required, but that help the organizational image.	.827	.914	.917	.728
Keep up with developments in the organization.	.854			
Defend the organization when other employees criticize it.	.815			
Show pride when representing the organization in public.	.836			
Offer ideas to improve the functioning of the organization.	.879			
Express loyalty toward the organization.	.843			
Take action to protect the organization from potential problems.	.806			
Demonstrate concern about the image of the organization.	.832			
Unethical Pro-Organizational Behavior (UPB) (Umphress et al., 2010)				
If it would help my organization, I would misrepresent the truth to make my organization look good.	.797	.922	.924	.735
If it would help my organization, I would exaggerate the truth about my company's products or services to customers and clients.	.849			
If it would benefit my organization, I would withhold negative information about my company or its products from customers and clients.	.838			

If my organization needed me to, I would give a good recommendation on behalf of an incompetent employee in the hope that the person would become another organization's problem instead of my own.	.861			
If my organization needed me to, I would withhold issuing a refund to a customer or client accidentally overcharged.	.803			
If needed, I would conceal information from the public that could be damaging to my organization.	.826			
I would do whatever it takes to help my organization.	.874			
Moral attentiveness (MA) (Reynolds, 2008)				
I regularly think about the ethical implications of my decisions.	.802	.873	.877	.665
I think about the morality of my actions almost every day.	.837			
I often find myself pondering about ethical issues.	.898			
I often reflect on the moral aspects of my decisions.	.773			
I like to think about ethics.	.728			
Organizational Identification (OI) (Mael & Ashforth, 1992)				
When someone criticizes my company, it feels like a personal insult.	.829	.908	.912	.713
I am very interested in what others think about my company.	.887			
When I talk about my company, I usually say 'we' rather than 'they.'	.874			
My company's success is my success.	.853			
When someone praises my company, it feels like a personal compliment.	.816			
If a story in the media criticized my company, I would feel embarrassed.	.832			

Convergent validity was assessed to determine the extent to which the measurement items adequately reflect their intended latent constructs. In this study, convergent validity was evaluated using standardized factor loadings and average variance extracted (AVE). As reported in Table 1, all factor loadings ranged from 0.728 to 0.898, exceeding the recommended threshold of 0.70. In addition, AVE values ranged from 0.643 to 0.735, all of which surpassed the minimum acceptable criterion of 0.50 (Hair et al., 2014; Henseler et al., 2015). These results collectively indicate that the measurement model demonstrates satisfactory convergent validity, with items adequately converging on their respective constructs.

Discriminant validity was then examined to ensure that the constructs are empirically distinct from one another. In other words, it assesses whether each construct captures a unique conceptual domain that is not excessively shared with other variables in the model. To this end, both the Fornell-Larcker criterion and confirmatory factor analysis (CFA) were employed (Fornell & Larcker, 1981; Henseler et al., 2015). The Fornell-Larcker results, presented in Table 2, show that the square roots of the AVE for each construct exceeded the inter-construct correlations, thereby satisfying the recommended criterion and providing evidence of adequate discriminant validity.

To further substantiate these findings, CFA was conducted to compare the hypothesized six-factor model with alternative measurement models. The results indicated that the baseline six-factor model exhibited superior model fit relative to competing models, with the following fit indices: $\chi^2/df = 1.228$, GFI = 0.921, TLI = 0.974, IFI = 0.965, CFI = 0.964, NFI = 0.923, and RMSEA = 0.026. These values collectively fall within commonly accepted thresholds for good model fit, thereby reinforcing the discriminant validity of the measurement model and confirming that the constructs are empirically distinguishable.

Table 2: Means, standard deviation, and correlations

	Means	SD	1	2	3	4	5	6	7	8	9
Age ^a	2.62	1.02									
Gender ^b	1.59	0.49	.06								
Education ^c	1.88	0.65	.09	-.04							
Experience ^d	3.08	1.22	.31**	.07	.02						
OCBI	4.35	1.38	.12*	-.09	.08	.14*	(.84)				
OCBO	4.12	1.29	.16*	.03	-.06	.15*	.23**	(.85)			
UPB	3.74	1.17	.11	.06	-.07	.17*	-.10	.19**	(.86)		
MA	4.03	1.36	.23**	-.08	.07	.09	.23**	.21**	-.16*	(.82)	
OI	4.16	1.28	.15*	.07	-.03	.19**	.18**	.34**	.31**	.04	(.84)

Note: The bold values in the parentheses are the square root of AVE.

^a 1=20 or less; 2=30 to 39; 3=40 to 49; 4=50 or more

^b 1=Female; 2=Male

^c 1=High school; 2=College/University; 3=Graduate School

^d 1=Less than 2 years; 2=2 to 5 years; 3=6 to 10 years; 4=11 to 20 years; 5=More than 20 years

* $p < .05$; ** $p < .01$

4. Results and Discussions

Table 2 presents the means, standard deviations, and intercorrelations among the study variables. As shown in Table 2, UPB was significantly and positively associated with OCBO ($r = 0.19$, $p < 0.01$), whereas its relationship with OCBI was negative but not statistically significant ($r = -0.10$, $p > 0.05$). When OCBI and OCBO were combined into an overall measure of OCB, the correlation with UPB was significantly positive ($r = 0.13$, $p < 0.05$). Moral attentiveness was negatively associated with UPB ($r = -0.16$, $p < 0.05$) and positively associated with both OCBI ($r = 0.20$, $p < 0.01$) and OCBO ($r = 0.19$, $p < 0.01$). In addition, organizational identification was positively related to UPB ($r = 0.31$, $p < 0.01$), OCBI ($r = 0.18$, $p < 0.01$), and OCBO ($r = 0.34$, $p < 0.01$).

A theoretically compelling explanation for these findings may lie in the distinct moral orientation underlying OCBI. Specifically, OCBI primarily reflects prosocial behaviors directed toward helping specific organizational members rather than advancing the organization's collective or strategic interests (Williams & Anderson, 1991). Because helping behaviors are generally perceived as morally appropriate and socially desirable forms of conduct (Chou & Ramser, 2023), employees who engage in OCBI may be less inclined to justify unethical actions, even when such actions are intended to benefit the organization. This ethical incompatibility between interpersonal helping behaviors and morally questionable organizational conduct provides a plausible explanation for the negative association observed between OCBI and UPB.

4.1 The moderating effect of organizational identification

Regression analyses were conducted to examine whether organizational identification moderates the relationship between OCB and UPB. As reported in Table 3, Model 1 revealed a significant interaction effect between OCB and OI on UPB ($\beta = 0.19, p < 0.01$), thereby supporting hypothesis *H1*. Models 2 and 3 further demonstrated that organizational identification positively moderated both the OCBI-UPB relationship ($\beta = 0.12, p < 0.05$) and the OCBO-UPB relationship ($\beta = 0.21, p < 0.01$), respectively. Importantly, the moderating effect of organizational identification was stronger for the OCBO-UPB relationship than for the OCBI-UPB relationship, as evidenced by the larger interaction coefficient observed in Model 3 relative to Model 2. Accordingly, hypothesis *H2* was supported.

A theoretically meaningful explanation for these findings may be derived from the distinct moral foundations underlying OCBI and OCBO. OCBI primarily manifests through relational and prosocial behaviors, such as assisting coworkers with work-related difficulties or providing emotional support. These behaviors are closely aligned with moral values emphasizing care, compassion, and fairness, and are rooted in interpersonal concern rather than organizational allegiance. Because OCBI is guided more strongly by generalized moral norms than by organizational loyalty, its enactment is less contingent upon employees' identification with the organization (Bolino et al., 2013; Spitzmuller et al., 2008). Consequently, even when employees strongly identify with their organization, OCBI is less likely to evolve into ethically questionable conduct intended to benefit the organization.

In contrast, OCBO is inherently organization-centered and more deeply intertwined with organizational identification and loyalty. OCBO encompasses discretionary behaviors intended to benefit the organization as a whole, including conserving organizational resources, complying with organizational rules, and promoting a favorable organizational image (Williams & Anderson, 1991). Although such behaviors are generally regarded as constructive and prosocial, their moral content is often less explicit and more strongly embedded in institutional obligations and organizational duty. Under conditions of strong organizational identification, employees may increasingly internalize organizational goals as part of their self-concept, thereby heightening their willingness to engage in actions that protect or advance organizational interests, even at the expense of broader ethical standards. In this context, the boundary between legitimate organizational citizenship and unethical pro-organizational behavior may become blurred. Collectively, these findings highlight the divergent moral orientations of OCBI and OCBO and provide insight into why organizational identification exerts a stronger moderating influence on the OCBO-UPB relationship.

Table 3: Moderating effects of OI on OCB-UPB relationships

	UPB		
	Model 1	Model 2	Model 3
Age	0.07	0.08	0.05
Gender	0.03	0.05	-0.04
Education level	0.05	-0.04	0.06
Procurement experience	0.09	0.10	0.09
OCB ^a	0.15**		
OCBI		-0.03	
OCBO			0.21**
OI	0.23**	0.18**	0.25**
OI X OCB	0.19**		
OI X OCBI		0.12*	
OI X OCBO			0.21**
R ²	0.16	0.19	0.23
F	9.07**	8.33**	10.61**

* $p < .05$; ** $p < .01$

^a OCB includes OCBI and OCBO

4.2 The moderating effect of moral attentiveness

Regression analyses were also conducted to examine whether moral attentiveness moderates the relationship between OCB and UPB. As reported in Table 4, Model 1 revealed a significant interaction effect between OCB and MA on UPB ($\beta = -0.18$, $p < 0.01$), thereby supporting hypothesis *H3*. Models 2 and 3 further demonstrated that moral attentiveness negatively moderated both the OCBI-UPB relationship ($\beta = -0.19$, $p < 0.01$) and the OCBO-UPB relationship ($\beta = -0.13$, $p < 0.05$), respectively. A comparison of the interaction coefficients across Models 2 and 3 indicated that the negative moderating effect of moral attentiveness was stronger for the OCBI-UPB relationship than for the OCBO-UPB relationship. Accordingly, hypothesis *H4* was supported.

From an ethical perspective, OCB and UPB differ fundamentally in their normative orientations. OCB is generally conceptualized as a form of ethical and prosocial extra-role behavior, whereas UPB involves actions intended to benefit the organization through the violation of broader societal or moral standards. Building on this distinction, the present study proposes that moral attentiveness functions as a critical boundary condition that weakens the positive association between OCB and UPB. Individuals high in moral attentiveness are more likely to recognize and evaluate the ethical implications of their behavior, making them less willing to engage in morally questionable actions, even when such actions are framed as serving organizational interests. Consequently, moral attentiveness constrains the tendency for positive discretionary behaviors to evolve into unethical pro-organizational conduct.

Drawing on Social Identity Theory, this study further argues that employees who strongly identify with their organization are more likely to internalize organizational goals and perceive organizational success as personally meaningful. Under such conditions, employees may respond to organizational pressures or competitive demands by engaging in a broad range of discretionary behaviors, including both ethically appropriate behaviors (i.e., OCB) and ethically questionable behaviors (i.e., UPB). However, employees characterized by high moral attentiveness are more likely to evaluate these behaviors through an ethical lens rather than solely through the perspective of organizational benefit. As a result, they are better able to distinguish between constructive citizenship behaviors and actions that compromise ethical principles.

The stronger negative moderating effect of moral attentiveness on the OCBI-UPB relationship may be attributable to the inherently interpersonal and morally salient nature of OCBI. Because OCBI is grounded in values such as empathy, care, and fairness, employees with high moral attentiveness are particularly likely to perceive inconsistency between helping coworkers and engaging in unethical conduct, even when such conduct is intended to benefit the organization. In contrast, OCBO is more strongly oriented toward organizational goals and institutional loyalty, which may render its ethical boundaries comparatively ambiguous. Consequently, although moral attentiveness also weakens the positive relationship between OCBO and UPB, its constraining effect is comparatively less pronounced. Collectively, these findings underscore the important role of moral cognition in limiting the potential “dark side” of organizational citizenship behavior.

Table 4: Moderating effects of MA on OCB-UPB relationships

	UPB		
	Model 1	Model 2	Model 3
Age	0.08	0.05	0.05
Gender	0.02	-0.03	0.04
Education level	-0.04	0.06	-0.03
Procurement experience	0.10	0.09	0.08
OCB ^a	0.16**		
OCBI		0.02	
OCBO			0.24**
MA	-0.21**	-0.24**	-0.18**
MA X OCB	-0.18**		
MA X OCBI		-0.19**	
MA X OCBO			-0.13*
R ²	0.14	0.13	0.16
F	9.07**	8.33**	10.61**

* $p < .05$; ** $p < .01$

^a OCB includes OCBI and OCBO

To provide a more comprehensive understanding of these underlying mechanisms, this study further compared the respective roles of organizational identification and moral attentiveness in shaping employees' extra-role behaviors. Accordingly, Table 5 presents the regression results for the relationship between OCB and UPB across four conditions defined by varying levels of OI and MA, thereby enabling a systematic examination of their joint moderating effects.

As shown in Table 5, when organizational identification was high, positive relationships between OCB and UPB remained evident even under conditions of high moral attentiveness ($\beta = 0.08$, $p > 0.05$ for OCBI; $\beta = 0.13$, $p < 0.05$ for OCBO). Notably, although the relationship between OCBI and UPB was positive, it did not reach statistical significance. In contrast, when employees exhibited low organizational identification but high moral attentiveness, both dimensions of OCB demonstrated significantly negative relationships with UPB ($\beta = -0.22$, $p < 0.01$ for OCBI; $\beta = -0.14$, $p < 0.05$ for OCBO). These findings suggest that organizational identification exerts a stronger influence than moral attentiveness in shaping the relationship between OCB and UPB.

More specifically, when employees engage in extra-role behaviors, organizational identification appears to function as the dominant motivational force, whereas the influence of moral attentiveness is comparatively secondary. Although moral attentiveness encourages employees to reflect on the ethical implications of their behaviors, its constraining effect is insufficient to fully offset the motivational influence derived from strong organizational identification. Employees who strongly identify with their organization are more likely to internalize organizational goals and prioritize organizational interests, even when doing so may involve ethically questionable actions. Consequently, the motivational pull of organizational loyalty may override moral considerations, thereby increasing the likelihood that discretionary citizenship behaviors evolve into UPB.

These findings further underscore the explanatory power of social identity theory in explaining employees' extra-role behaviors. From this perspective, employees who experience a strong sense of oneness with their organization are more likely to internalize organizational goals and act in ways that protect and advance organizational interests, even when such actions may conflict with broader ethical principles. At the same time, the findings suggest that moral cognition, although influential, may exert a comparatively weaker effect when organizational identification becomes highly salient. Collectively, this study highlights the complex interplay between organizational identification and moral awareness in shaping both the constructive and potentially destructive dimensions of employees' extra-role behaviors.

Table 5: OCB-UPB relationships in different OI and MA conditions

	Total	UPB			
		High OI High MA	High OI Low MA	Low OI High MA	Low OI Low MA
Age	0.07	0.07	0.08	-0.05	0.06
Gender	0.02	-0.05	0.04	0.03	-0.04
Education level	-0.02	0.05	-0.03	-0.02	0.04
Experience	0.09	0.10	0.08	0.06	0.08
OCBI	-0.03	0.08	0.15*	-0.22**	-0.04
OCBO	0.19**	0.13*	0.21**	-0.14*	0.07
R^2	0.17	0.24	0.27	0.31	0.19
F	13.35**	3.84**	4.51**	5.47*	2.85*

* $p < .05$; ** $p < .01$

High OI: +1 standard deviation above the mean OI

Low OI: -1 standard deviation below the mean OI

High MA: +1 standard deviation above the mean MA

Low MA: -1 standard deviation below the mean MA

5. Implications

Both OCB and UPB constitute forms of extra-role behavior that extend beyond formal job requirements. This study primarily examined the relationship between these two behavioral dimensions through the lens of social identity theory. The empirical results of the questionnaire survey provide support for the proposed hypotheses.

Overall, the results further underscore the explanatory power of social identity theory in accounting for the dual nature of employees' extra-role behaviors. By highlighting how organizational identification and moral attentiveness jointly shape both ethical and unethical discretionary actions, the findings offer important theoretical insights and practical implications for understanding and managing employee behavior in contemporary organizations.

5.1 Academic implications

This study contributes to the literature on extra-role behavior in several important ways. First, it advances understanding of the relationship between OCB and UPB. A central yet insufficiently addressed question in prior research concerns whether employees who are encouraged to engage in OCB are also more likely to engage in UPB. The present study provides new evidence on this issue by examining the joint effects of organizational identification and moral attentiveness. The findings indicate that the positive relationship between OCB and UPB is more pronounced when organizational identification is high, suggesting that strong identification may intensify employees' tendency to prioritize organizational interests, even when ethical considerations are compromised. At this stage, moral attentiveness appears to exert a comparatively weaker regulatory influence, as highly identified

employees may interpret both OCB and UPB as legitimate expressions of loyalty and commitment to the organization (Hildreth et al., 2016; Uys & Senekal, 2008). However, this dynamic changes as moral attentiveness increases; the positive association between OCB and UPB is significantly attenuated. This finding suggests that heightened moral cognition redirects employees' decision-making toward socially and ethically appropriate standards, thereby reinforcing OCB while constraining UPB. Notably, the results further demonstrate that the influence of organizational identification is stronger than that of moral attentiveness, supporting the argument that strong identification with the organization may, in certain circumstances, override universal moral standards (Al Halbusi, 2022; Umphress & Bingham, 2011).

Second, this study extends the application of social identity theory in explaining extra-role behavior. Although prior research has examined OCB and UPB through various mediating mechanisms, such as moral identity, pride, guilt, and moral disengagement, relatively few studies have directly employed social identity theory to explain their interrelationship. As a foundational framework for understanding extra-role behavior, social identity theory is particularly well-suited to explaining why both ethical and unethical pro-organizational behaviors may emerge from a shared motivational base. While OCB and UPB have been extensively studied in isolation, empirical findings regarding their relationship remain inconsistent. This study provides evidence of a significantly positive relationship between OCB and UPB, indicating that employees who frequently engage in citizenship behaviors are also more likely to engage in unethical actions intended to benefit the organization. Importantly, this relationship is contingent on moral attentiveness, such that its strength diminishes as moral attentiveness increases. These findings further support the view that ethical and unethical forms of extra-role behavior may coexist within individuals, consistent with prior research emphasizing behavioral duality in organizational settings (Tang et al., 2020; Yam et al., 2017). From this perspective, both OCB and UPB can be understood as behavioral expressions of strong organizational identification, differing primarily in their normative implications.

Third, this study contributes to the literature by distinguishing the differential relationships between UPB and two forms of OCB. By separating organizational citizenship behavior into behavior directed toward individuals and behavior directed toward the organization, the findings reveal that organizational identification more strongly amplifies the positive relationship between OCBO and UPB than between OCBI and UPB, and moral attentiveness exerts a stronger negative moderating effect on the OCBI-UPB relationship than on the OCBO-UPB relationship. This distinction is theoretically meaningful, as it suggests that interpersonal forms of citizenship behavior, grounded in norms of care, reciprocity, and fairness, are more firmly anchored in moral standards and thus more resistant to ethical erosion. In contrast, organization-focused citizenship behaviors may be more readily aligned with instrumental organizational goals and therefore more susceptible to overlap with UPB under conditions of strong pro-organizational motivation. Overall, this differentiation provides a more nuanced understanding of

the ethical boundaries of extra-role behavior and highlights the importance of distinguishing behavioral targets in future research on workplace ethics.

5.2 Practical implications

This study offers several important practical implications for organizations. First, the findings provide a nuanced basis for understanding how employees interpret and enact extra-role behaviors such as OCB and UPB. The results reveal a positive relationship between OCB and UPB, suggesting that efforts to encourage citizenship behavior may, under certain conditions, also be associated with an increased likelihood of unethical pro-organizational behavior. Although UPB is often motivated by the intention to benefit the organization, it nonetheless violates external ethical standards and may generate serious long-term consequences, including reputational harm and stakeholder distrust. Accordingly, managers should recognize that not all forms of extra-role behavior are unambiguously beneficial, and that fostering OCB without ethical safeguards may inadvertently create conditions conducive to UPB.

Second, the findings highlight the critical role of moral attentiveness in shaping employees' responses to organizational expectations. When organizations encourage discretionary effort, employees may sometimes prioritize organizational goals at the expense of ethical considerations, thereby crossing moral boundaries. However, the results indicate that higher levels of moral attentiveness significantly weaken the positive relationship between OCB and UPB. Employees with strong moral attentiveness are more likely to evaluate workplace behaviors through an ethical lens, integrating social norms and moral principles into their decision-making. As a result, they are more inclined to engage in OCB while simultaneously resisting involvement in UPB. In contrast, employees with lower moral attentiveness may be less sensitive to the ethical implications of their actions and more focused on instrumental organizational outcomes.

In this regard, moral attentiveness functions as an important psychological mechanism for identifying and constraining unethical conduct in organizational settings. It serves as a critical indicator of employees' ethical sensitivity and their likelihood of recognizing potential moral violations. To enhance moral attentiveness among employees, organizations should actively cultivate a strong ethical climate and reinforce ethical norms within the workplace. Prior research has demonstrated that an organization's ethical environment plays a pivotal role in shaping employees' awareness of ethical issues and guiding their behavioral responses (Newman et al., 2017). By embedding ethical values into organizational culture and leadership practices, firms can better ensure that extra-role behaviors contribute not only to organizational effectiveness but also to ethical integrity.

6. Limitations and Future Directions

Several limitations of this study should be acknowledged, as they also offer important directions for future research. First, the present study does not fully capture the broader nomological network surrounding the relationship between OCB and UPB. The analysis primarily focused on their direct association and the moderating role of moral attentiveness, while leaving potential mediating mechanisms and contextual boundary conditions relatively unexplored. Prior research suggests that both task-related and organization-related factors play important roles in shaping ethical decision-making processes (Jones, 1991; Kish-Gephart et al., 2010; Treviño et al., 2006). However, these factors were not incorporated in the current model. Future studies could fruitfully integrate task characteristics (e.g., moral intensity of tasks, role ambiguity, supplier-related pressures) and organizational conditions (e.g., ethical climate, moral leadership) as additional mediators or moderators to provide a more comprehensive explanation of when and how OCB may translate into UPB.

Second, this study did not aim to develop a fully specified predictive structural model of OCB and UPB. Instead, regression analysis was employed to test direct relationships and moderating effects, without applying structural equation modeling (SEM). While this approach is appropriate for hypothesis testing, it limits the ability to simultaneously examine more complex interrelationships among constructs. Future research is encouraged to adopt SEM techniques to validate more comprehensive theoretical models that integrate OCB, UPB, and their antecedents within a unified analytical framework.

Third, extra-role behavior represents a broader conceptual domain than that examined in this study. In addition to OCB and UPB, discretionary behaviors such as whistle-blowing and principled organizational dissent also constitute important forms of employee extra-role action. These behaviors were not included in the present analysis. Future research could extend the current framework by incorporating a wider range of extra-role behaviors, thereby offering a more holistic and integrated understanding of employee discretionary conduct in organizations.

Fourth, differences in measurement approaches may also help explain inconsistencies between this study and prior research. The present study adopted the OCB scale developed by Lee and Allen (2002), whereas previous studies have employed alternative instruments, including those developed by Moorman and Blakely (1995), Williams and Anderson (1991), Hui et al. (1999), and Farh et al. (2004). Given that OCB is a multidimensional construct with varying conceptual emphases across scales, such measurement heterogeneity may contribute to divergent findings regarding the OCB-UPB relationship. Future research should systematically examine the extent to which different operationalizations of OCB influence its relationship with UPB.

Finally, the external validity of this study is limited by its sampling context. The data were collected exclusively from procurement professionals in Taiwan, which may constrain the generalizability of the findings. Cultural norms, occupational

structures, and institutional environments are all likely to shape how extra-role behaviors are enacted and interpreted. Accordingly, caution is warranted when extending these results to other countries or occupational settings. Future research should seek to replicate and extend this study across diverse cultural and professional contexts to strengthen the robustness and generalizability of the findings.

7. Conclusion

Extra-role behavior is widely regarded as a desirable attribute in organizational contexts, as it reflects employees' willingness to contribute beyond formal job requirements. However, the potential coexistence and interaction between its "bright" and "dark" dimensions remain insufficiently understood. This study addresses the question of whether employees who are encouraged to engage in organizational citizenship behavior are also more likely to exhibit unethical pro-organizational behavior. Drawing on survey data collected from Taiwanese procurement professionals, the results indicate a significant positive relationship between OCB and UPB. Importantly, this relationship is contingent upon organizational identification and moral attentiveness, which moderate the positive association between the two constructs. In addition, the findings reveal meaningful differences between OCBI and OCBO, with each demonstrating distinct patterns of association with UPB. The study further highlights the explanatory value of social identity theory in accounting for the dual nature of extra-role behavior. Specifically, employees' identification with the organization may simultaneously foster both ethical and unethical forms of discretionary behavior, depending on the strength of their moral attentiveness. Overall, these findings enrich theoretical discussions on extra-role behavior by integrating ethical and identity-based perspectives, while also offering practical implications for managing employee conduct and strengthening ethical standards within organizations.

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