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Mulder, Laetitia; Jordan, Jennifer; Rink, Floor

Published in:
Organizational Behavior and Human Decision Processes

DOI:
[10.1016/j.obhdp.2014.11.002](https://doi.org/10.1016/j.obhdp.2014.11.002)

IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

Document Version
Publisher's PDF, also known as Version of record

Publication date:
2015

[Link to publication in University of Groningen/UMCG research database](#)

Citation for published version (APA):

Mulder, L., Jordan, J., & Rink, F. (2015). The effects of specific and general rules on ethical decisions. *Organizational Behavior and Human Decision Processes*, 126, 115-129.
<https://doi.org/10.1016/j.obhdp.2014.11.002>

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The effect of specific and general rules on ethical decisions

Laetitia B. Mulder*, Jennifer Jordan, Floor Rink

University of Groningen, The Netherlands

ARTICLE INFO

Article history:

Received 3 April 2013

Accepted 11 November 2014

Available online 9 December 2014

Accepted by Francesca Gino

Keywords:

Rules

Standards

General

Specific

Moral rationalizations

Ethical decision-making

ABSTRACT

We examined the effects of specific and general rules on ethical decisions and demonstrated, across five studies, that specifically-framed rules elicited ethical decisions more strongly than generally-framed rules. The effectiveness of specific rules was explained by reductions in people's moral rationalizations. Alternative explanations that people feared being caught and punished or that people perceive no clear connection between general rules and the ethical decision, were ruled out. General rules exerted some effect on ethical decisions. In fact, whereas specific rules failed to affect ethical decisions that did not explicitly correspond with the rule, the effect of the general rule depended less on the type of behavior a person encountered. Our findings further suggest that combining a specific with a general rule provided no additive advantage, as people may interpret the general rule in light of the specific rule. We discuss the theoretical and practical implications of these findings.

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Introduction

Rules about ethical behavior all share the same ultimate purpose: to foster ethical environments and behavior. Yet despite their common purpose, rules governing ethical behavior differ in how they are framed. For example, the U.S. Sarbanes Oxley Act, which was developed in response to the unethical actions of several high-profile American corporate leaders, states, "No member of the Board may share in any of the profits of, or receive payments from, a public accounting firm (or any other person, as determined by rule of the Commission), other than fixed continuing payments (...)". Thus, the rules of this act specify with minimum ambiguities what behaviors are and are not considered ethical.

But rules about ethical behavior can also be framed in very broad, general ways. For example, also intending to discourage conflicts of interest, a large U.S. school district states in its code of conduct that, "Board members shall not engage in any activity that constitutes a conflict of interest." Although this rule has the same intention as the rule stated in the Sarbanes Oxley act, its intention is communicated in a more general way. The current research examines the strength of specific and general rules for affecting people's ethical decisions (i.e., intentions and behaviors), and the mechanism driving these effects.

Across five studies, we find support that, on average, specific rules are more effective than general rules in influencing people's

ethical decisions because specific rules make it more difficult to rationalize why demonstrating the targeted unethical behavior is morally permissible. The findings suggest, however, that general rules are able to exert *some* effect on ethical decisions (albeit weaker than a specific rule). We also find that when one wants to target more than one ethical behavior, specific rules may be less effective than general rules, and work in counterproductive ways.

In examining the effects of specific and general rules we contribute to the literature on behavioral ethics, business ethics, and law, as the results demonstrate which type of rule-framing (most strongly) affects ethical decisions in the desired way. Moreover, the results of this investigation can potentially inform policy makers on how to communicate laws, rules and codes most effectively to their constituents.

The purpose of rules

Whether labeled "ethical codes," "laws," or merely "rules," almost all organizations and societal institutions have rules intended to provide ethical guidelines. From a philosophical perspective, rules have the deontological function of communicating one's duty and helping to avoid deleterious outcomes (Rawls, 1955). For example, rules about obeying the speed limit exist because doing so protects people. Additionally, Skinner (1974) discussed that rules have an informative function, allowing people to engage in beneficial behaviors without needing to experience the harmful consequences of the prohibited behaviors first-hand. In that sense, people refrain from speeding not because they have witnessed injury from reckless driving, but because they have been exposed to a rule against speeding.

* Corresponding author at: Dept. HRM&OB, Faculty of Economics and Business, P.O. Box 800, 9700 AV Groningen, The Netherlands.

E-mail address: l.b.mulder@rug.nl (L.B. Mulder).

From a legal perspective, rules have an expressive function; rules are expected to shape the social norms of a given society, and thereby influence people's behavior (Cooter, 1998). In the area of trade secret law, for example, Feldman (2009) showed that laws have the ability to state what is generally considered moral. This finding is in line with the social psychological perspective of viewing rules as having a normative function. By expressing the “ought” or “should”, rules function as injunctive norms that signal disapproval of behaviors that are socially undesirable in a given context (Cialdini, Reno, & Kallgren, 1990; Cialdini et al., 2006). Research has shown that injunctive norms can indeed help people understand why certain behaviors are unethical and can guide people's behavior in the desired direction, such as inducing cooperation even when people know that their behavior is not being monitored (Mulder & Nelissen, 2010).

Nonetheless, rules do not automatically have a positive influence on the ethical decisions targeted. For example, there is evidence that high cognitive load reduces the effectiveness of injunctive norms (Kredentser, Fabrigar, Smith, & Fulton, 2012; Melnyk, Herpen, Fischer, & van Trijp, 2011). Moreover, Kish-Gephart, Harrison, and Treviño (2010) report that the mere presence of a code of conduct (i.e., a compilation of rules governing the behavior of members of a single organization, Campbell, 2006; Sama, 2006) does not affect ethical behavior, possibly because they, due to their ubiquity, can lose meaning to people. Accordingly, more research is needed to understand the factors that increase the likelihood that rules about ethical behavior will encourage ethical decisions. The present research therefore focuses on the way these rules are framed – either in specific or in general terms.

Specific and general rules

In the business literature, comprehensiveness, clarity and enforceability are all acknowledged to be important conditions for rules about ethical behavior (Raiborn & Payne, 1990). However, it is often that one must trade-off comprehensiveness for clarity and enforceability, as being comprehensive implies a broad, sweeping focus, whereas clarity and enforceability imply a more targeted approach. Or, if using the *specific* versus *general* distinction, a rule formulated in a specific way is clear and enforceable, but not comprehensive, whereas a rule formulated in a general way is comprehensive, but not clear and thus, less enforceable. While specific rules emphasize the “letter” of the rule by communicating the targeted ethical behavior in a concrete way, general rules point at the “spirit” of the rule by communicating this behavior in an abstract way.

The distinction we make between general and specific rules is similar to the distinction made in law between standards and rules. In the law literature (Kaplow, 1992; Parisi, 2004), *standards* represent general statements, such as, “Do not drive at an excessive speed on expressways,” which provides no content to the law when an individual faces a decision on how to behave (e.g., how fast to drive). And when an individual appears to have acted against the standard, it is up to the court to determine whether or not the speed of a certain driver on trial was “excessive” (Parisi, 2004). In contrast, *rules* are defined as specific statements such as, “Do not drive in excess of 65 miles an hour on expressways”. Such statements provide content to the law when an individual is facing the decision how to behave (e.g., how fast to drive). The *rule* versus *standard* distinction in law may, however, create some confusion in the organizational behavior literature where the term “standard” has, in fact, been used to refer to specifically-formulated rules (see Tenbrunsel, Wade Benzoni, Messick, and Bazerman, 2000). In the current paper, we will therefore only

use the term “rule” and distinguish between specific rules and general rules, even when drawing from the law literature.¹

In the law literature, the difference between specific and general rules has mainly been addressed in terms of economic considerations. It is possible that general rules are more costly than specific rules because of their accompanying potential for litigation; the costs of specifying the exact behavioral rule upfront might mitigate the necessity for the court to determine whether someone has acted in conflict with the rule (Kaplow, 1992; Parisi, 2004). Yet little research exists on the impact that specific and general rules have on people's own ethical decisions. To our knowledge, only work by Feldman and Harel (2008), which proposed that, in comparison with a general rule, a specific rule decreased self-interested legal disobedience, has addressed this question. The researchers conjectured that this was the case because specific rules gave people less leeway than general rules for interpreting the rule and evoked less motivated reasoning. However, the researchers did not empirically examine this contention.

Indeed, our proposal that specific rules are more successful than general rules in evoking obedience can be drawn from literature on motivated reasoning and unethical decision-making (Ashford & Anand, 2003; Bandura, 1999; Detert, Treviño, & Schweitzer, 2008). Several researchers have argued that people use cognitive mechanisms to convince themselves that their unethical behavior is defensible (Ashford & Anand, 2003; Bandura, 1999; Detert et al., 2008) and that engagement in such self-serving justifications or rationalizations encourages unethical behavior (e.g., Bandura, Barbaranelli, Caprara, & Pastorelli, 1996; Detert et al., 2008; Moore, Detert, Treviño, Baker, & Mayer, 2012). People tend to rationalize their unethical decisions especially when judgment criteria are uncertain or vague (Hsee, 1996; Schweitzer & Hsee, 2002; Thompson & Loewenstein, 1992). Indeed, research has shown that, when malleability to interpret one's actions increases, dishonesty also increases (Mazar, Amir, & Ariely, 2008; Schweitzer & Hsee, 2002).

Based on this evidence, we argue that, a specific rule, with its distinct mandate about what behavior is right and wrong, should reduce the room that people have to rationalize that acting against the rule is morally permissible. This reduced opportunity for morally rationalizing may be much less the case for general rules. For example, when an organization installs a general rule against *engaging in conflicts of interest*, employees may feel uninhibited to accept a gift from a client because they can reason that, at least for themselves, this act does not bring about a conflict of interest and/or does not compromise their objectivity. Whereas a specific rule against *accepting gifts from clients* will allow less freedom to interpret this rule in a self-justifying way as it demands the utmost of someone's creativity to rationalize that he or she would be allowed to accept a gift from a client. We therefore present the following hypotheses:

Hypothesis 1. A specific rule induces ethical decisions more strongly than does a general rule.

¹ We refer to “rules” about (un)ethical behavior, that may also, but not necessarily, cover (il)legal behaviors. Although there are numerous behaviors that are both unethical and illegal (e.g., stealing from a fellow citizen), there are also behaviors that are unethical without being illegal (e.g., In the U.S., it is legal to inspect the trash of a competitor firm for valuable business information, Jordan and Finkelstein (2005). However, such behavior is questionably ethical). In addition, some behaviors are illegal but not unethical (e.g., in France, wearing religious symbols in public is forbidden by law. Yet, it is questionable if wearing a religious symbol in public is unethical). Our results apply to unethical behaviors (whether or not illegal), but not to such “illegal but not unethical” behaviors. In the latter context, people may disagree with the content of a law, which may activate different processes (e.g., reactance). This question is beyond the scope of our investigation and deserves attention in future research.

Hypothesis 2. A specific rule decreases people's engagement in moral rationalizations more strongly than does a general rule.

Hypothesis 3. A specific rule's ability to decrease people's engagement in moral rationalizations explains why specific rules induce ethical decisions.

To conclude, we hypothesize that the effect of specific rules on ethical decisions is stronger than that of general rules because specific rules provide people less leeway than general rules to morally rationalize their decisions. However, this does not mean that we expect general rules to exert no effects at all. As long as people are unable to dismiss the connection between the rule and the targeted behavior, general rules will also reduce room for rationalizations, at least to some extent. As such, these rules can also reduce unethical decisions. We merely hypothesize that specific rules more strongly accomplish this aim.

Overview of studies

We conducted five studies to test our hypotheses. Studies 1 through 4 used hypothetical scenarios and measured people's ethical decisions and examined our central proposition that specific rules, via their ability to reduce moral rationalizations, affect people's ethical decisions more strongly than did general rules. In Studies 4 and 5, we tested the spillover effects of specific and general rules on multiple ethical decisions. We conducted Study 5 in the field to observe engagement in actual ethical behavior.

It is important to mention that in most of our studies we manipulated the presence versus absence of a specific rule and the presence versus absence of a general rule independently of each other. We did this for exploratory reasons as two possible effects can be expected: (1) suppression of the general rule by the specific rule or (2) a surplus value of the general rule to the already existing specific rule. Since we expect specific rules to exert stronger effects than general rules on ethical decisions, it is possible that a specific rule *suppresses* the effect of the general rule because it draws people's attention to the specific behavior targeted; a specific rule may already offer such a strong guideline on how to behave that a general rule cannot have any additive value. In absence of a specific rule, people may be more likely to see the relevance of a general rule as a guideline and apply this rule to their own behavior. But it is also possible that adding a general rule to a specific rule may have a *surplus value*. For example, specific rules have been found to make people prioritize meeting the "letter of the rule" over achieving the overarching goal behind the rule (Tenbrunsel, Wade Benzon, Messick, & Bazerman, 1997). So, it is possible that combining a specific rule with a general rule can prevent this type of ethical "tunnel vision".

For each study, we report how we determined our sample size, what we manipulated, what we measured, and whether (if at all) we excluded data before our final analyses (Simmons, Nelson, & Simonsohn, 2012). Unless stated otherwise, the data sets reported in this paper were analyzed after the data collection for the studies was completed. Furthermore, in each study, the order in which we present the measures in the method section corresponds to the order in which participants completed them. Yet irrespective of this order, we always first discuss our main variable (i.e., ethical decisions) in the results sections.

Study 1

Method

Participants and design

This study had a 2 (specific rule: present/absent) $\times$ 2 (general rule: present/absent) between-subjects design. We split the cell

that contained both the specific *and* general rule and made two conditions in which both rules were present (one in which the general rule came first and one in which the specific rule came first), leaving five conditions in total. Participants were undergraduate business students who participated for either course credits or €2 and were recruited using subject pool software and flyers placed around the campus. We aimed for 100 participants but ended up with 124 participants due to busy laboratory traffic (48% female, $M_{age} = 20.5$, $SD = 2.71$). Each participant was randomly assigned to one of the conditions and completed the study on a computer situated in a private laboratory cubicle.

Scenario

Participants were asked to imagine they had a friend who had major debts to various persons, including the participant him or herself (€1000). The friend's creditors were now demanding their money back, and thus, he was threatened with bankruptcy. In the case of bankruptcy, their friend's money would be proportionally divided among all creditors, meaning that each creditor (including the participant) would only see a small portion of their claimed money. Yet, the friend proposed to pay back the full €1000 to the participant first, before he would be declared bankrupt. Participants learned that, if they accepted the offer, they would get fully reimbursed, but there would be less money to be divided among the other creditors.

Rule manipulation

After the friend's proposition, we introduced a rule on how to handle creditors in the context of an impending bankruptcy. In the specific rule conditions, the rule stated that one is not allowed to accept a payment from someone who is about to go bankrupt. In the general rule conditions, the rule stated that one is not allowed to disadvantage creditors. In the two both rules conditions, participants either received the specific rule first or the general rule. In the condition with neither a specific or general rule, no rule was presented to participants.

Measures²

Ethical intentions. Participants' ethical intentions were measured by asking them to indicate on a 6-point Likert scale whether they would accept the €1000 offered by their friend (1 = *certainly not*; 6 = *certainly*). This measure was recoded, such that higher scores reflected more ethical intentions.

Moral rationalizations. Participants' moral rationalizations of accepting the money were measured with the following six statements: (1) "If I accept the money, I do not disadvantage anyone", (2) "It is okay if I accept the money as the other creditors are companies who can afford such losses", (3) "If I accept the money, that is okay, as this is an obligation to one's friends", (4) "I would disappoint my friend if I would not take the money", (5) "If anyone is at fault here, it is my friend and not me. So I can easily take the money", and (6) "As my friend is responsible for this transaction, I am not doing anything wrong if I accept the money" (1 = *totally disagree*; 7 = *totally agree*, $\alpha = .82$). The statements were based on three rationalization techniques distinguished by Bandura et al. (1996): (1) minimizing the consequences (Statements 1 and 2), (2) moral justifications (Statements 3 and 4), and (3) shifting responsibility (Statements 5 and 6).

² We also explored how (im)moral, (un)ethical, (il)legal and discouraged participants perceived the described behavior (after the intended ethical behavior and before moral rationalizations). Plus, we added several checks. The results are available from the first author upon request.

Results

As there were two “both rules” conditions, we first performed one-way ANOVAs on our dependent measures in which these two conditions were contrasted, assigning “–1” to the specific rule first condition, “1” to the general rule first condition, and “0” to all other conditions. Participants did not respond differently across the two both rules conditions (ethical intentions: $t(119) = -0.31$, $p = .76$; moral rationalizations: $t(119) = 0.07$, $p = .94$), so we collapsed them into one condition in the remaining analyses.

Ethical intentions

A 2 (specific rule) $\times$ 2 (general rule) ANOVA on ethical intentions demonstrated a main effect of specific rule, $F(1, 120) = 19.51$, $p = .00002$, $\eta^2 = .14$, $d = .81$. Participants were significantly more likely to engage in ethical behavior when a specific rule was present ($M = 4.31$, $SD = 1.58$) than when a specific rule was absent ($M = 3.04$, $SD = 1.54$). No interaction effect with the general rule emerged ($p = .20$, $\eta^2 = .01$), nor did the general rule yield a main effect ($p = .25$, $\eta^2 = .01$, $d = .22$). Contrast analyses showed that ethical intentions were greater in the specific rule-only condition than in the general rule-only condition ($d = 0.58$, see Table 1).

Moral rationalizations

A 2 (specific rule) $\times$ 2 (general rule) ANOVA on moral rationalizations also demonstrated a main effect of specific rule, $F(1, 120) = 11.59$, $p = .001$, $\eta^2 = .09$, $d = .62$; participants were significantly less likely to engage in moral rationalizations when a specific rule was present ($M = 2.39$, $SD = 1.10$) than when a specific rule was absent ($M = 3.09$, $SD = 1.14$). No interaction effect with the general rule emerged ($p = .34$, $\eta^2 = .01$), nor did the general rule yield a main effect ($p = .63$, $\eta^2 = .00$, $d = .10$). Contrast analyses showed that moral rationalizations were less likely in the specific rule-only condition than in the general rule-only condition ($d = 0.59$, see Table 2).

Mediation

A SPSS PROCESS bootstrapping macro for simple mediation (Preacher & Hayes, 2004) confirmed that moral rationalizations mediated the effect of the specific rule on participants' ethical intentions; the indirect effect estimate for moral rationalizations

was significant, $z = -.67$, Boot $SE = .19$, LL95%CI = -1.08 , UL95%CI = $-.29$.

Discussion

Study 1 offers initial support for our prediction that a specific rule elicits ethical decisions more so than does a general rule. It also supports our prediction that a specific rule elicits ethical decisions through reducing people's ability to morally rationalize their behavior. The general rule exerted no effect, nor was there an interaction between the two rules. However, the pattern of means across the four conditions (see Table 1) conveys that the general rule was less successful in eliciting ethical behavior in the presence than in the absence of the specific rule. This tentatively suggests that the specific rule suppresses the effect of a general rule when both rules are combined. In any case, there was no surplus value in adding a general rule to a specific rule. As we cannot draw firm conclusions on the basis of this pattern, we address this possibility later in the paper.

Study 2

In Study 2, we investigate moral rationalizations as the key explanatory mechanism of the effect we obtained for the specific rule in more detail. However, some research suggests that specific rules may also be impactful because of their enforceability and ability to provide clarity about whether someone has acted against the rule (Raiborn & Payne, 1990) – thereby causing greater fear of punishment. For example, in Feldman and Harel's study (2008), where specific rules had greater impact than general rules, participants were liable to be sued for breaking the law. So this effect could ostensibly have been caused by enhanced chances of litigation (Parisi, 2004). We label this alternative explanation for specific rules' potency the *deterrence explanation* because deterrence refers to refraining from an offense due to the fear of punishment (Silberman, 1976). In Study 2, we therefore examined whether a specific rule reduced moral rationalizations, and remained impactful even when participants were assured that there was no chance that their unethical behavior would be detected or punished.³ If this were indeed the case, participants would not simply be adhering to the specific rule out of fear for getting punished, thereby ruling out the alternative deterrence explanation.

Method

Participants and design

This study used a 3 (rule: specific-only/general-only/both) $\times$ 2 (possibility of detection: yes/no) between-subjects design. We thus added a detection possibility manipulation and removed the no-rule condition. Through the use of dummies for the presence of the specific rule and the presence of the general rule, we were able to test the independent effects of each rule. We recruited participants with work experience through snowball sampling, aiming for a minimum of 120 employees, but placed no limits on participation. We ended up with 180 employees (47% female; $M_{age} = 38.39$, $SD = 12.84$) from various Dutch organizations (i.e., financial institutions, a hospital, a high-tech manufacturer, a construction company, and a school), who were randomly assigned to one of the six conditions. All employees participated voluntarily.

³ By manipulating detection we chose for manipulating punishment certainty rather than punishment severity. Punishment severity tends to evoke moral judgments (Mulder, Verboon, & De Cremer, 2009), which would have influenced participants' choices in an alternative way.

Table 1

Means and standard deviations for ethical intentions in the 2 (specific rule: absent/present) $\times$ 2 (general rule: absent/present) design, Study 1.

	No specific rule	Specific rule
No general rule	2.73 ^a (1.48)	4.32 ^b (1.60)
General rule	3.41 ^a (1.55)	4.29 ^b (1.60)

Note: Means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

Table 2

Means and standard deviations for moral rationalizations in the 2 (specific rule: absent/present) $\times$ 2 (general rule: absent/present) design, Study 1.

	No specific rule	Specific rule
No general rule	3.23 ^a (1.16)	2.34 ^b (0.87)
General rule	2.94 ^a (1.14)	2.44 ^{ab} (1.30)

Note: Means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

Scenario

Participants imagined that they worked for an accountancy office and were responsible for giving accountancy declarations to companies. One day, after having approved a client's declaration, the company representative offered the accountant concert tickets for his/her favorite music as a "thank you" for the years of good work done for the client.

Rule manipulation

After the client's offer, we introduced a rule on how accountants should interact with clients. In the specific rule condition, the rule of the accounting firm stated that accountants should not accept gifts from clients. In the general rule condition, the rule of the accounting firm stated that accountants should not engage in conflicts of interest. In the both rules condition, participants received both the specific and general rule (with the general rule always presented first).

Detection possibility manipulation

In the detection condition, we stated that there was a good chance that others in the accounting firm would notice giving and accepting gifts from clients. In the no detection condition, we stated that no one in the accounting firm (beside participants themselves) had contact with their clients. As such, the accounting firm had no way of knowing whether gifts were given or accepted.

Measures

Ethical intentions. Participants were asked whether they would accept the concert tickets offered by their client (1 = *certainly not*; 6 = *certainly*). This measure was recoded such that higher values reflected more ethical intentions.

Moral rationalizations. Participants' moral rationalizations were again measured with six statements: (1) "By accepting the tickets I do not harm anybody.", (2) "Accepting the tickets will strengthen the relation with the client, which is good for the office I work for.", (3) "The client's organization needs to give away these tickets anyway, so I might as well accept them.", (4) "I can accept the tickets without big consequences for society.", (5) "The tickets are merely a small token of appreciation, so it is okay to accept them.", and (6) "If I accept the tickets my objectivity is not exactly at stake." (1 = *totally disagree*; 6 = *totally agree*, $\alpha = .86$). These statements were also based on Bandura et al.'s (1996) rationalization techniques: (1) minimizing the consequences (Statements 1, 4, and 6), (2) moral justifications (Statement 2), (3) shifting responsibility (Statement 3), and (4) euphemistic labeling (Statement 5).⁴

Results

Ethical intentions

A 3 (rule) $\times$ 2 (detection) ANOVA on ethical intentions revealed a main effect of rule, $F(2,174) = 6.02$, $p = .003$, $\eta^2 = .07$. Participants were more inclined to behave ethically in the specific rule-only ($M = 4.50$, $SD = 1.37$) and both rule ($M = 4.65$, $SD = 1.34$) conditions than in the general rule-only condition ($M = 3.78$; $SD = 1.67$; Tukey post hoc, p 's $< .05$, $d = 0.47$ for the specific rule-only versus general rule-only contrast). There was also a main effect for detection possibility, $F(2,174) = 4.16$, $p = .04$, $\eta^2 = .02$, $d = 0.29$; participants were more inclined to display the targeted ethical behavior when detection was possible ($M = 4.53$, $SD = 1.38$) than when it was impossible ($M = 4.09$, $SD = 1.60$). Importantly, however, no Rule $\times$ Detection

Possibility interaction emerged, $p = 1.00$, $\eta^2 = .00$, confirming that the effect of rules was unaffected by the possibility of being detected.

To further test the independent effects of the specific rule and general rule, we contrasted the conditions in which they were present against the conditions in which they were absent. A specific rule dummy was created by labelling the specific rule-only and the both rule conditions as "1" and the general rule condition as "0". A general rule dummy was created by labelling the general rule-only and the both rule conditions as "1" and the specific rule-only condition as "0". Two separate regression analyses (one in which participants' ethical intentions were regressed on the specific rule dummy and one in which their ethical intentions were regressed on the general rule dummy) revealed a significant effect of the specific rule dummy only, $B = .79$, $p < .001$, $R^2 = .06$, $d = .53$ (general rule dummy: $B = -.28$, $p = .24$, $R^2 = .01$, $d = .19$). Together with the ANOVA results, these findings suggest that the specific rule had an effect on ethical intentions and that this effect was stronger than the effect of the general rule.

Moral rationalizations

A second 3 (rule) $\times$ 2 (detection) ANOVA on moral rationalizations yielded a main effect of rule only, $F(2,174) = 3.74$, $p = .03$, $\eta^2 = .04$. As expected, participants made significantly fewer moral rationalizations in the specific rule-only ($M = 2.91$, $SD = 0.84$) and the both rules ($M = 2.90$, $SD = 0.89$) conditions, than in the general rule-only condition ($M = 3.30$, $SD = 0.97$) (Tukey post hoc, $p < .05$, $d = 0.43$ for the specific rule-only versus general rule-only contrast). There was no main effect of Detection Possibility and no Rule $\times$ Detection Possibility interaction on moral rationalizations, both p 's $> .49$. Two additional regression analyses (one in which participant's moral rationalizations were regressed on the specific rule dummy and one in which their moral rationalizations were regressed on the general rule dummy) again revealed a significant effect of the specific rule dummy only, $B = -.53$, $p = .002$, $R^2 = .05$, $d = .50$ (general rule dummy: $B = .22$, $p = .20$, $R^2 = .01$, $d = .20$).

Mediation

A SPSS PROCESS bootstrapping macro for simple mediation confirmed that moral rationalizations mediated the effect of the specific rule dummy on participants' ethical intentions; the indirect effect estimate for moral rationalizations was significant, $z = -.51$, Boot SE = .18, LL95%CI = $-.88$, UL95%CI = $-.18$.

Discussion

As in Study 1, Study 2 provides evidence that a specific rule impacts people's ethical decisions because it reduces people's rationalizations of their morally questionable behavior. As its effect was not due to fear of detection and potential punishment, we can rule-out the deterrence explanation as an alternative reason for the specific rule's strong impact.

We again found no effect of general rule. And although the design was not set up to test the interaction between the two rules, the overall pattern of means again seems to suggest that there was no additive value of combining a general with a specific rule. After all, the both rules condition did not evoke greater ethical intentions than the specific rule-only condition.

Study 3

Across two studies, we found consistent support that specific rules reduce people's ability to morally rationalize their unethical decisions. However, there may still be one more alternative explanation for why specific rules steer people's ethical intentions so effectively (at least more effectively than general rules). It could be that, in the presence of only the general rule, it is unclear to peo-

⁴ We also explored how (im)moral participants perceived the described behavior and how they evaluated the organization (after ethical intentions and before moral rationalizations). Plus we added a rule check (similar to the checks used in the pilot-tests presented in Appendix A). All results are available from the first author upon request.

ple that the behavior in question violates the general rule. That is, due to its abstract nature, people may fail to see the connection between the general rule and the focal ethical decision. We label this last alternative explanation, *the connection explanation*, as it implies that people are unable to see the connection between a general rule and the decision of interest. Therefore, in Study 3 we measure people's comprehension that their ethical decision is in line with the specific rule and with the general rule – and control for this comprehension in the analyses. If we still find results similar to those found in the first two studies, this would provide greater support for our central prediction that reduced moral rationalizations are the key mechanism explaining the effectiveness of the specific rule (rather than a lack of connection between the general rule and the targeted behavior).

Method

Participants and design

This study used the same accountancy scenario as in Study 2, but applied a 2 (specific rule: present/absent) $\times$ 2 (general rule: present/absent) between-subjects design. The study was conducted online via Mechanical Turk (e.g., Buhrmester, Kwang, & Gosling, 2011) and ran until the sample reached 120 participants. Each participant was randomly assigned to one of the experimental conditions and received a \$0.50 reimbursement fee. We removed four participants who had work experience as accountants as their previous experience and knowledge on how to handle such situations could have affected their interpretation of the scenario or the rule manipulation. This left 116 participants (46% female; $M_{\text{age}} = 37.45$, $SD_{\text{age}} = 13.61$). Of these, 81.0% were Caucasian, 3.4% Asian, 6.9% African-American, 6.0% Hispanic. Most participants had completed a college degree (34.50%), a Bachelor's degree (30.2%), post-graduate education or a Master's degree (20.7%). The average years of work experience was 16.66 ($SD = 12.50$).

Rule manipulation

We introduced the same rules as in Study 2. Participants either received the specific rule only, the general rule only, both rules (with the general rule always presented first), or no rule at all.

Measures

Moral rationalizations. We changed the order in which we measured our mediator and dependent variable to ensure that participants' rationalizations were truly a product of our rule manipulations (as we proposed), and not a post hoc response to justify their recent unethical decisions. So after having read the scenario, participants first received the moral rationalization statements. These statements were now also presented in randomized order, and were slightly adapted to reduce any potential 'double-barreledness': (1) "By accepting the tickets, nobody is harmed.", (2) "Accepting the tickets would be good for the firm I work for, as the relationship with the client will be strengthened.", (3) "The client's organization needs to give away these tickets anyway, which makes it okay to accept them.", (4) "Accepting the tickets will not have major consequences for society.", (5) "The tickets are not more than merely a small token of appreciation.", (6) "Accepting the tickets does not really endanger my objectivity as an auditor." (1 = *totally disagree*; 7 = *totally agree*, $\alpha = .90$).

Ethical intentions. Participants' ethical intentions were again measured by asking them whether they would accept the concert tickets offered by their client (1 = *certainly not*; 6 = *certainly yes*; recoded such that a higher score represented more ethical intentions).

Table 3

Means and standard deviations for ethical intentions (declining the tickets) as a function of specific rule and general rule, Study 3.

	Specific rule absent	Specific rule present
General rule absent	3.15 ^a (1.92)	5.57 ^c (0.94)
General rule present	4.39 ^b (1.83)	5.03 ^{bc} (1.25)

Note: Means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

Perceived connection. To assess participants' ability to make a connection between the two rules and the behavior targeted, we included the following two questions; (1) "Accepting the tickets would entail accepting a gift from a client" and (2) "Accepting the tickets would entail engaging in a conflict of interest" (1 = *totally disagree*; 7 = *totally agree*).^{5,6}

Results

Ethical intentions

A 2 (specific rule) $\times$ 2 (general rule) ANOVA on participants' ethical intentions revealed an effect of specific rule, $F(1, 112) = 29.30$, $p < .001$, $\eta^2 = .21$, $d = .95$; they were more inclined to behave ethically in the presence of a specific rule ($M = 5.30$, $SD = 1.13$) than in the absence of this rule ($M = 3.78$, $SD = 1.96$). There was no effect of general rule, $F(1, 112) = 1.58$, $p = .21$, $\eta^2 = .01$, $d = 0.18$, but this time we obtained an interaction between the two rules, $F(1, 112) = 9.92$, $p = .002$, $\eta^2 = .08$. The interaction pattern showed that each rule increased ethical intentions only in the *absence* of the other rule (see Table 3). Nonetheless, contrast analyses once again revealed that ethical intentions were greater in the specific-only rule condition than in the general rule-only condition, $d = .81$.

Perceived connection

To check whether people perceived a connection between the behavior and both the specific and general rule, we tested whether the means of the two questions about these connections were significantly above the midpoint of the scale. This was the case ("Accepting the tickets would entail accepting a gift from a client," $M = 6.22$, $SD = 1.27$, $t(115) = 11.06$, and "Accepting the tickets would entail a conflict of interest", $M = 5.64$, $SD = 1.60$, $t(115) = 18.60$). Next, we examined the alternative connection explanation by performing two separate 2 (specific rule) $\times$ 2 (general rule) ANCOVAs on participants' ethical intentions. The first ANCOVA included the connection with the specific rule as the covariate. Besides an effect of the covariate itself, $F(1, 111) = 43.45$, $p < .001$, $\eta^2 = .28$, this analysis yielded similar findings as the ANOVA presented above. There was a main effect of specific rule, $F(1, 111) = 16.98$, $p < .001$, $\eta^2 = .13$ and no main effect of general rule, $F(1, 111) = 0.96$, $p = .33$, $\eta^2 = .01$. There was, however, a specific $\times$ general rule interaction, $F(1, 111) = 4.37$, $p = .04$, $\eta^2 = .04$. The second ANCOVA, which included the connection with the general rule as the covariate, yielded similar findings. Besides an effect of the covariate itself, $F(1, 111) = 109.02$, $p < .001$, $\eta^2 = .50$, there was again an effect of specific rule, $F(1, 111) = 18.99$,

⁵ As we do not have these measures in the other studies, we ran additional pilot studies for each scenario used in order to check whether the unethical behavior was truly regarded as a violation of the general rule. This was the case. See Appendix A.

⁶ In this study, we also checked whether participants correctly understood the degree of specificity of each rule. These checks showed that our rule manipulation was successful. We also included two questions that measured whether accepting the tickets went against the rule in the organization. The results are available from the first author upon request.

$p < .001$, $\eta^2 = .15$ and no main effect of general rule, $F(1, 111) = 0.18$, $p = .67$, $\eta^2 = .002$, but the specific rule $\times$ general rule interaction was significant, $F(1, 111) = 7.28$, $p = .008$, $\eta^2 = .06$. Thus, the results on ethical intentions were independent of whether or not participants were able to make a connection between the decision at hand and the two rules.⁷

Moral rationalizations

A 2 (specific rule) $\times$ 2 (general rule) ANOVA on moral rationalizations showed a main effect of specific rule, $F(1, 112) = 18.80$, $p < .001$, $\eta^2 = .14$, $d = .72$. Participants made significantly fewer moral rationalizations in the presence of the specific rule ($M = 2.94$, $SD = 1.36$), than in absence of this rule ($M = 4.08$, $SD = 1.61$). Importantly however, there was also marginal main effect of general rule, $F(1, 112) = 3.53$, $p = .063$, $\eta^2 = .03$, $d = .30$, and an interaction between the two rules, $F(1, 112) = 5.74$, $p = .018$, $\eta^2 = .049$. This pattern again revealed that the general rule reduced moral rationalizations in the *absence* of the specific rule. Similarly, the specific rule significantly reduced moral rationalizations only in the absence of the general rule (see Table 4). However, contrast analyses revealed that the difference between the specific rule-only and the general rule-only conditions remained marginally significant, $p = .085$, $d = 0.46$.

Mediation

The SPSS PROCESS macro for simple mediation demonstrated that moral rationalizations once again only mediated the effect of the specific rule on ethical intentions, $z = .94$, Boot $SE = .22$, LL95%CI = .52, UL95%CI = 1.38; moral rationalizations did not mediate the effect of the general rule on ethical intentions, $z = .38$, Boot $SE = .25$, LL95%CI = $-.11$, UL95%CI = .89.

Discussion

Study 3 consolidates the findings obtained in the first two studies and excluded yet another alternative explanation for why specific rules may be so impactful to people's ethical decisions (at least more so than general rules). That is, the greater effects of specific rules were not because people failed to connect the general rule and the ethical decision in question. Instead, we again found evidence that the specific rule was effective because it reduced people's ability to morally rationalize their unethical intentions. Taken together, these results create confidence that moral rationalizations represent the central explanatory process underlying our effects.

Interestingly, the results from the first two studies suggests that the general rule is inferior compared to the specific rule, and exerts no overall effect. However, in Study 3, the general rule indeed had some impact in the absence of the specific rule. This finding is consistent with our earlier reasoning where we considered it possible that general rules would be capable of steering people's ethical decisions – even if to a lesser degree than specific rules. The interaction effects that we obtained between the two rules supports the notion that a combination of the two rules is more likely to yield a suppression effect than a surplus effect; a specific rule already sets such a strong guideline for how one should behave that the general rule cannot provide any additive value. Yet in absence of a specific

Table 4

Means and standard deviations for moral rationalizations as a function of specific rule and general rule, Study 3.

	Specific rule absent	Specific rule present
General rule absent	4.67 ^a (1.51)	2.87 ^b (1.27)
General rule present	3.52 ^b (1.52)	3.01 ^b (1.45)

Note: Means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

rule, a general rule is the only guideline and, although less strong, it exerts some effect.

Study 4

In the previous three studies, we concentrated on the ethical behavior that the specific rule directly targeted. In doing so, however, we may have not given general rules a fair chance to demonstrate their effects. The nature of general rules means that they can cover a relatively broad range of behaviors, which may be very useful, as one sometimes wants to encourage or discourage more than one targeted behavior. For example, the general rule to avoid conflicts of interest entails not only not accepting gifts from clients but also includes behaviors such as not accepting second positions in a client's organization and not buying shares of stock in a company that is a competitor of one's client. Hence, general rules may influence relevant ethical behaviors beyond those explicitly mentioned in the specific rule. This reasoning is supported by literature on concrete and abstract concepts; although concrete concepts are better visualized and memorized than are abstract concepts (Wang, Conder, Blitzer, & Shinkareva, 2010), abstract concepts may actually have greater spillover effects on people's behavior. In the domains of advertising, for example, abstract appeals seem to drive long-term behavior more effectively than concrete appeals (Bülbul & Menon, 2010).

Within the domain of ethics specifically, it has been found that imagining certain behaviors in abstract ways activates individuals' personal values, leading them to behave in more value-consistent ways (Eyal, Sagristano, Trope, Liberman, & Chaiken, 2009). Thus, when considering the influence of rules on multiple ethical behaviors, the strength of a specific rule (i.e., narrowing people's attention to what is ethically right or wrong) may become a weakness. This reasoning is consistent with the finding explained earlier that people can become so focused on meeting a specific standard that they lose the rationale behind this standard (Tenbrunsel et al., 2000). As evidenced in Studies 1 through 3, this focus does not necessarily interfere with people's intentions to engage in the behavior explicated in the specific rule. However, people may not recognize that it is also important to display other, related ethical behaviors.

Accordingly, whether or not a specific rule exerts a desirable effect may depend on whether a person actually happens to encounter the behavior that is explicitly addressed by the specific rule. For example, when one's aim is to discourage conflicts of interests and the specific rule is, "do not accept gifts from clients," it will only be effective when a person faces the decision to accept a gift from a client. However, when (s)he faces a decision to accept a second position in a client's organization, this specific rule may be ineffective. In contrast, the general rule, "avoid conflicts of interest," may be equally effective in situations where someone faces a decision to accept a gift and in situations where someone faces a decision to accept a position. We thus propose that, in comparison to general rules, the effect of specific rules depends more on the type of ethical behavior a person encounters.

⁷ We also performed an ANCOVA in which the two questions were entered simultaneously. This analysis rendered the same results. In addition, we also checked whether the difference between the specific rule-only and the general rule-only conditions remained significant when controlling for these two questions. This was the case. Thus, the superiority of the specific rule over the general rule could not be explained by people being unable to perceive a connection between the general rule and the ethical decision.

Hypothesis 4. Compared to the effect of a general rule, the effect of a specific rule will depend more on the type of decision that a person encounters; a specific rule will only increase ethical decisions when the decision encountered explicitly corresponds to the rule.

Method

Participants and design

Participants were 268 undergraduate business students (36% female; $M_{\text{age}} = 20.75$, $SD = 2.70$) who participated for either course credits or €2 and were recruited using subject pool software and flyers around the campus. We randomly assigned them to a condition in a 3 (specific rule: absent/present for declining gifts/present for declining second positions) $\times$ 2 (general rule: absent/present) $\times$ 2 (decision-type encountered: gifts/position) between-participants design.⁸ As in Study 1 and 2, there were two versions of the conditions in which both rules were present: one in which the specific rule was presented first and one in which the general rule was presented first.

Scenario

We again used the accountancy scenario from Studies 2 and 3, except that we now used two versions of it; half of the participants received the original version where they were offered a gift (i.e., the concert tickets) and half of the participants received a new version where they learned that the client had offered them a second position on the client's supervisory board (instead of a gift). It was emphasized that this prestigious position would be a great career move for the participant. We further made one other important adaption to this scenario version. Although Study 3 showed that participants were able to see a clear connection between both rules and the ethical decision at hand, the client offered the potentially corrupting gift *after* the accountant had already made his/her accounting declaration for the client. In the general rule condition, it may therefore have been relatively easy for participants to dismiss the connection between the rule and the decision by rationalizing that accepting the tickets did not go against the general rule. More specifically, a person could tell him- or herself that, as the relationship with the client had already ended, (s)he could no longer be biased, and conveniently forget that it may influence his or her future decisions. So to make it more difficult for participants to harness this rationalization, the tickets were now offered *before* the accountancy declaration was given.

Rule manipulation

We varied the content of the specific rule participants faced so that one third of the participants faced a specific rule against accepting gifts, while another third faced a specific rule against accepting second positions. The remaining participants received no specific rule. As in the previous studies, we manipulated the general rule by specifying that accountants should not engage in conflicts of interest. This rule was presented to half of the participants; the other half received no information on the general rule. Through this design, we ended up with six rule conditions; two conditions with both rules (the general rule combined with the specific rule on gifts and the general rule combined with the specific rule on positions – counterbalanced), a condition with the specific rule on gifts only, a condition with the specific rule on positions only, a condition with the general rule only, and a condition with no rules.

Decision-type manipulation

We also varied the decision participants had to make. Depending on the scenarios, they either encountered the decision to accept the client's gift or the decision to accept the second position. As such, these decisions either did or did not correspond with the specific rule presented.

Measures

Moral rationalizations. As in Study 3, moral rationalizations were measured before ethical intentions.⁹ The statements were: (1) "If I accept the tickets/position I do not harm anybody.", (2) "If I accept the tickets/position, this will strengthen the relationship with the client, which is good for the firm I work for.", (3) "The client's organization needs to give away these tickets/give this position to someone anyway, so I might as well accept them/it.", (4) "If I accept the tickets/position, this will not have major consequences for society.", (5) "It is okay if I accept the tickets/position because they are merely a small token of appreciation/it is merely an honorary job.", and (6) "If I accept the tickets/position, my objectivity as an auditor is not really at stake." (1 = *totally disagree*; 7 = *totally agree*, $\alpha = .84$).

Ethical intentions. The ethical intentions measured depended on the participant's decision-type condition. In the gift decision condition, participants indicated whether they would accept the concert tickets offered by their client (1 = *certainly not*; 6 = *certainly*). In the position decision condition, participants indicated whether they would accept the second position offered by the client (1 = *certainly not*; 6 = *certainly*). Both measures were recoded so that higher values reflected greater intentions to behave ethically.

Results

Ethical intentions

The means of all conditions of both decision types are reported in Table 5. We performed a 3 (specific rule) $\times$ 2 (general rule) $\times$ 2 (decision type) ANOVA on ethical intentions. There was a main effect of specific rule, $F(2,256) = 5.32$, $p = .005$, $\eta^2 = .04$; on average, people had greater intentions to behave ethically in the presence of the specific rule (about position: $M = 4.84$, $SD = 1.76$, about gifts: $M = 4.85$, $SD = 1.59$) than in the absence of such a rule ($M = 4.09$, $SD = 1.51$), pairwise comparisons $p < .05$. Importantly though, this effect was qualified by a Specific Rule $\times$ Decision-type interaction, $F(2,256) = 6.74$, $p = .001$, $\eta^2 = .05$ (see Table 6). Supporting Hypothesis 4, when offered a second position, only the specific rule about declining such positions (but not the specific rule about declining gifts) elicited intentions to behave ethically. And, when offered a gift, only the specific rule about declining a gift (but not the specific rule about declining second positions) elicited intentions to behave ethically.

Interestingly, this was the first time that we found a (marginal) main effect of general rule on ethical intentions, $F(1,256) = 3.70$, $p = .06$, $\eta^2 = .01$, $d = .28$. People were more inclined to behave ethically in the presence of the general rule ($M = 4.83$, $SD = 1.62$) than in the absence of this rule ($M = 4.37$, $SD = 1.71$). As predicted in Hypothesis 4, we found no General Rule $\times$ Decision-type interaction, $F < 1$, $p = .39$, $\eta^2 = .01$. So, unlike specific rules, the effect of a general rule on people's ethical intentions did *not* depend on the decision they encountered. There was also no Specific Rule $\times$ General rule interaction, $F < 1$, $p = .74$, $\eta^2 = .00$.

As an alternative way of testing Hypothesis 4, we also performed analyses using a 3 (specific rule: absent/corresponding to

⁸ We collected the data in two waves due to the large number of observations required and checked the data between these two waves. Controlling for wave rendered similar results.

⁹ For exploratory reasons, we also measured how (im)moral, (un)ethical, (il)legal, and discouraged participants perceived the described behavior before measuring their ethical intentions. The order of these questions and the questions on moral rationalizations were counterbalanced.

Table 5

All means and standard deviations for ethical intentions, Study 4.

	No specific rule	Specific rule on gifts	Specific rule on position
<i>Decision type: Tickets scenario</i>			
No general rule	3.61 ^a (1.65)	4.89 ^{bc} (2.05)	4.17 ^{ab} (1.58)
General rule	4.67 ^{bc} (1.57)	5.33 ^c (1.43)	4.37 ^{ab} (1.91)
<i>Decision type: Position scenario</i>			
No general rule	3.75 ^a (1.44)	4.63 ^{ab} (1.45)	5.25 ^{bc} (1.53)
General rule	4.31 ^{ab} (1.20)	4.44 ^{ab} (1.44)	5.53 ^{bc} (1.54)
<i>Decision types collapsed</i>			
No general rule	3.68 ^a (1.53)	5.06 ^{cd} (1.81)	4.38 ^{abc} (1.52)
General rule	4.50 ^{bc} (1.40)	5.43 ^c (1.48)	4.40 ^b (1.69)

Note: Within decision type, means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

Table 6

Means and standard deviations for ethical intentions (declining the tickets or position) as a function of specific rule and decision type, Study 4.

Decision-type	No specific rule	Specific rule about gifts	Specific rule about position
Gift	4.14 ^a (1.91)	5.18 ^b (1.76)	4.30 ^a (1.61)
Position	4.03 ^a (1.81)	4.50 ^a (1.40)	5.44 ^b (1.59)

Note: Means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

the decision/non-corresponding to the decision) $\times$ 2 (general rule: absent/present) between-subjects design. For this purpose, we collapsed the decision conditions and calculated three new specific rule conditions: (1) no specific rule (control), (2) a specific rule that explicitly corresponded to the decision (i.e., the rule about gifts in the gifts decision and the rule about second positions in the position decision), and (3) a specific rule that did not explicitly correspond to the decision (i.e., the rule about gifts in the second position decision and the rule about second positions in the gift decision). We refer to these latter two conditions as the *corresponding specific rule* and the *non-corresponding specific rule* conditions. A 3 (specific rule: no vs. corresponding vs. non-corresponding) $\times$ 2 (general rule: no vs. present) ANOVA on ethical intentions (for all the means see the bottom part of Table 5) revealed a main effect of specific rules, $F(2,262) = 11.77$, $p < .001$, $\eta^2 = .08$.¹⁰ People had greater ethical intentions in the presence of the corresponding specific rule ($M = 5.31$, $SD = 1.60$) than in presence of the non-corresponding specific rule ($M = 4.40$, $SD = 1.63$), and in the absence of a specific rule ($M = 4.09$, $SD = 1.51$), pairwise comparisons, $p < .001$ ($d = 0.56$ for the corresponding specific rule versus no specific rule contrast). The main effect of general rule now reached significance, $F(1,262) = 4.01$, $p = .046$, $\eta^2 = .02$. This time, contrast analyses showed that the corresponding specific rule-only condition did not differ from the general rule condition, $d = .35$. There was no Specific Rule $\times$ General Rule interaction. Thus, this alternative analysis revealed that a specific rule was only successful in eliciting ethical intentions when it explicitly corresponded to the decision at hand. When the specific rule did not correspond with this decision, it had no effect.

¹⁰ Including decision-type as a control variable rendered the same results.

Moral rationalizations

For moral rationalizations we performed the same two analyses as we did on ethical intentions and the pattern of means was consistent with the pattern observed for ethical intentions. All means are reported in Table 7. The 3 (specific rule) $\times$ 2 (general rule) $\times$ 2 (decision type) ANOVA showed a main effect of decision type, $F(1,256) = 19.39$, $p < .001$, $\eta^2 = .07$, a main effect of specific rule, $F(2,256) = 7.57$, $p < .001$, $\eta^2 = .06$, a main effect of general rule, $F(1,256) = 10.22$, $p = .002$, $\eta^2 = .04$, and a Specific Rule $\times$ Decision type interaction, $F(2,256) = 6.81$, $p = .001$, $\eta^2 = .05$.

The 3 (specific rule: no vs. corresponding vs. non-corresponding) $\times$ 2 (general rule: no vs. present) ANOVA yielded main effects of both the specific and the general rule. These effects showed that people were less inclined toward moral rationalizations in the position scenario ($M = 3.62$, $SD = 1.24$) than in the ticket scenario ($M = 4.34$, $SD = 1.42$), and less inclined toward moral rationalizations in the presence of the corresponding specific rule ($M = 3.46$, $SD = 1.24$) than in presence of the non-corresponding specific rule ($M = 4.17$, $SD = 1.36$) and in the absence of a specific rule ($M = 4.54$, $SD = 1.36$), pairwise comparisons, $p < .001$ ($d = 0.83$ for the corresponding specific versus no specific rule contrast). People were also less inclined to engage in moral rationalizations in the presence of the general rule ($M = 3.78$, $SD = 1.32$) than in the absence of this rule ($M = 4.36$, $SD = 1.41$), $d = 0.43$. Note, however, that the corresponding specific rule condition did not differ from the general rule condition (contrast analyses, $d = .32$). There was no Specific Rule $\times$ General Rule interaction.

Mediation

A SPSS PROCESS bootstrapping macro for simple mediation showed that moral rationalizations mediated the effect of the corresponding specific rule on intended ethical behavior ($z = 1.01$, Boot $SE = .20$, LL95%CI = .63, UL95%CI = .84). This time, moral rationalizations also mediated the effect of the general rule on intended ethical behavior ($z = .55$, Boot $SE = .16$, LL95%CI = .21, UL95%CI = .86).

Discussion

Study 4 again clearly demonstrates the effectiveness of a specific rule, but shows that the general rule can also be successful in reducing moral rationalizations, and hence encourage ethical intentions. The results of Study 4 also confirm our prediction that specific rules have a drawback in that their effectiveness is limited

Table 7

All means and standard deviations for moral rationalizations, Study 4.

	No specific rule	Specific rule on gifts	Specific rule on position
<i>Decision type: Tickets scenario</i>			
No general rule	5.11 ^a (1.43)	4.18 ^{bc} (1.42)	4.83 ^{ab} (1.06)
General rule	4.48 ^{ab} (1.40)	3.46 ^c (1.18)	4.54 ^{ab} (1.54)
<i>Decision type: Position scenario</i>			
No general rule	4.69 ^a (1.32)	3.90 ^a (1.39)	3.32 ^{bc} (1.15)
General rule	3.83 ^b (0.99)	3.51 ^{bc} (1.07)	3.11 ^c (1.11)
<i>Decision types collapsed</i>			
No general rule	4.91 ^a (1.38)	3.77 ^{bc} (1.35)	4.39 ^{ab} (1.30)
General rule	4.18 ^b (1.25)	3.29 ^c (1.15)	4.05 ^b (1.38)

Note: Within decision type, means with different superscripts significantly differ, $p < .05$, according to contrast analyses.

to behavior that is explicitly stated in the rule. The specific rule thus only increases intentions for ethical behavior that it contains, while the effects of the general rule are less dependent on the decision that people encounter. In other words, a general rule can affect multiple ethical behaviors equally, whereas a specific rule cannot.

A key question is, of course, why the general rule was not inferior to a specific rule in this study, while it did not exert an effect in the first three studies. A key difference between this study and the previous three is that here we used a scenario in which the tickets/position was offered *before* the accountant approved the books (rather than after). This difference may not have affected people's ability to see a connection between the general rule and the behavior of concern (see Study 3 and our pilot studies), but it may have mattered for the extent to which they were able to dismiss this connection. When the tickets were offered *after* the books were approved, it may have been relatively easy for people to rationalize that accepting the gift did not violate their own objectivity. They may have thus conveniently ignored the possibility that accepting the gift could influence their future decisions regarding this client. However, when the tickets were offered *during* this process, such rationalizing became more difficult. Indeed, our data showed that the effect of the general rule on ethical behavior was explained by a reduction in moral rationalizations.

Finally, there was no interaction between the two rules, although the pattern of means and contrast analyses (see Table 7) again showed that adding a general to a specific rule did not further increase ethical decisions. This pattern is again more consistent with our proposed suppression effect than with a surplus effect. Interestingly though, the general rule even failed to increase ethical decisions in the presence of a non-corresponding specific rule. One might expect that adding a general rule to a specific rule that targets other behavior than the one encountered would have some surplus value as the general rule does capture this behavior. However, the data suggest otherwise. We further address this issue in Study 5 and the General Discussion.

Study 5

Study 5 aimed to test the effects of a corresponding versus non-corresponding specific rule and a general rule in a field setting with actual behavior. The setting that we chose involved the goal of discouraging littering and keeping a public place clean. Although one may question whether the issue of littering can be regarded as (un)ethical, littering involves an overutilization of common resources and is generally regarded as a social dilemma – a situation in which advancing one's self-interest is in conflict with the interests of the group (Dawes, 1980; Mio, Thompson, & Givens, 1993). In a McDonalds restaurant, we manipulated the presence of a specific and general rule and observed two types of behaviors: one that was explicitly corresponding (cleaning food trash) and one that was not explicitly corresponding (clearing away newspapers) to the specific rule.

Method

Participants and design

We performed a field experiment on littering in a McDonald's restaurant that was located in a medium sized town in The Netherlands. We observed the behavior of customers at 177 tables. We used the same 2 (specific rule: present/absent) $\times$ 2 (general rule: present/absent) design as applied in Studies 1 and 2, but observed two types of ethical behaviors – one that was explicitly targeted by the specific rule (i.e., cleaning food trash) and one that was not explicitly targeted by the specific rule but within the pur-

view of the desired outcome of keeping the restaurant clean (i.e., clearing away newspapers).

Procedure

The observations took place during four afternoons in a row, with early (12–2 pm) and late (3–5 pm) afternoon time slots equally divided across the conditions. In the conditions in which there was a rule present, signs that communicated the rule for that condition were placed on the tables. Depending on the size of the table, rule signs ranged from 148 mm high and 105 mm wide (A6 format) to 74 mm high 210 mm wide (nametag format). An experimenter gave customers who had just received their food and were on their way from the counter to a table, a free tabloid newspaper. After the customers had finished eating and left the tables, we measured their littering behavior.

Rule manipulation

In the specific rule condition, the sign stated, "Throw food leftovers in the garbage bins, please." In the general rule condition, the sign stated, "Keep the McDonalds clean, please." In the both rules condition, the sign stated, "Keep the McDonalds clean. Throw food leftovers in the garbage bins, please." In the no rule condition, no sign was placed on the tables.

Results

Cleaning food trash

Percentages of cleaning food trash for each condition are presented in Table 8. Cleaning food trash was dummy-coded (1 = food cleaned from the table, 0 = food not cleaned from the table), as were specific (1 = specific rule, 0 = no specific rule) and general rule (1 = general rule, 0 = no general rule). We entered these three dichotomous variables simultaneously in a hierarchical log-linear analysis. This revealed that at least one one-way association among the variables was significant and one two-way association was marginal (see Table A in Appendix B). Tests of partial associations revealed a significant one-way goodness of fit association, indicating that tables were left with or without food debris at unequal rates, $\chi^2(1) = 81.14$, $p < .001$ (parameter estimate = $-.79$, $SE = .10$, $z = -7.69$, $p < .001$). More tables were left without food debris (81.4%) than with food debris (18.6%). There was also a significant two-way association between specific rule and leaving food debris, $\chi^2(1) = 4.64$, $p = .03$ (parameter estimate = $.19$, $SE = .10$, $z = 1.84$, $p = .07$). The percentage of tables left without food debris was larger when a specific rule was present (89%) than when a specific rule was absent (77%), odds ratio = 2.34, $d = 0.19$. The two-way association between general rule and leaving food was not significant, $\chi^2(1) = 0.55$, $p = .46$, odds ratio = 1.67, $d = 0.12$ (parameter estimate = $.10$, $SE = .10$, $z = 0.96$, $p = .34$). There was no significant difference in cleaning up food trash between the specific rule-only condition (89%) and the general rule-only condition (85%), $\chi^2(1) = 0.38$, $p = .54$, odds ratio = 1.43, $d = 0.09$.

Table 8

Percentages of tables left without food trash in the 2 (specific rule: absent/present) $\times$ 2 (general rule: absent/present) design, Study 5.

	No general rule	General rule
No specific rule	68 ^a	85 ^{ab}
Specific rule (about food leftovers)	89 ^b	88 ^b

Note: Means with different superscripts significantly differ, $p < .05$, according to z -tests.

Clearing away newspapers

Percentages of clearing away newspapers for each condition are presented in Table 9. Clearing away newspapers was dummy-coded (1 = newspapers cleared away; 0 = newspapers left behind). A hierarchical log-linear analysis including this variable with the specific rule dummy and the general rule dummy revealed that the three-way association among the variables was significant (see Table B in Appendix B). Tests of partial associations did not reveal a two-way goodness of fit association between leaving the tables with newspapers and specific rule, $\chi^2(1) = 0.01$, $p = .91$, odds ratio = 1.04, $d = 0.01$ (parameter estimate = $-.02$, $SE = .08$, $z = -0.19$, $p = .85$). So, the specific rule in itself did not affect the clearing away of newspapers. However, there was a two-way, marginal goodness of fit association between leaving the tables with newspapers and the general rule, $\chi^2(1) = 3.52$, $p = .06$, odds ratio = 1.79, $d = 0.14$ (parameter estimate = $-.14$, $SE = .08$, $z = -1.84$, $p = .07$), showing that the percentage of tables of which newspapers were cleared away was larger when a general rule was present (48%) than when a general rule was absent (34%). There was no significant difference in cleaning up newspapers between the specific rule-only condition (43%) and the general rule-only condition (57%), $\chi^2(1) = 1.57$, $p = .21$, odds ratio = 0.57, $d = 0.31$.

We further analyzed the three-way association by using a split-file for specific rule and performing another hierarchical log-linear analysis, including clearing away newspapers and the general rule. In absence of the specific rule, the two-way association among the variables was significant, Pearson's $\chi^2(1) = 9.23$, $p = .002$ (parameter estimate = $-.33$, $SE = .11$, $z = -2.94$, $p = .003$). The general rule then increased the percentage of tables left without newspapers (from 25% to 57%, odds ratio = 3.94, $d = 0.33$). In the presence of a specific rule, however, no associations were significant (significance of two-way association: Pearson's $\chi^2(1) = 0.18$, $p = .67$, odds ratio = 0.83, $d = 0.04$, parameter estimate = $.05$, $SE = .11$, $z = 0.41$, $p = .68$). Thus, when there was no specific rule, the general rule increased the percentage of tables with cleared-away newspapers, but this effect disappeared when a specific rule about cleaning food trash was also present.

Discussion

The results of Study 5 showed again, but this time in a field setting and using actual behavior, that a specific rule was only effective in evoking ethical decisions when it corresponded with the targeted behavior (an odds ratio of 2.34 for food leftovers) whereas it failed to affect related types of behaviors (an odds ratio of 1.04 for newspapers). The effect of general rule depended less on the type of behavior encountered as it affected both behaviors equally (odds ratios of 1.67 and 1.79 for food leftovers and newspapers, respectively).

In the discussion of Study 4 we suggested that a general rule might be more likely to exert an effect when it becomes easier for people to dismiss the connection between the general rule and the behavior. In Study 5, the effect of general rule, although of about the same size for both behaviors, was (marginally) significant for clearing away newspapers and not for clearing away food trash. It may have been easier to morally rationalize that leaving

food on the table did not violate the rule of “keeping McDonalds clean” than it was to rationalize that leaving newspapers did not violate this rule. As a restaurant is a place to eat, food trash may be regarded as more standard than strewn newspapers. As such, people may rationalize that they are not responsible for cleaning up food trash, as this is what the staff is hired to do.

Interestingly, we also found that the effect of the general rule on clearing away newspapers depended on the presence of the non-corresponding specific rule about food leftovers. In absence of this rule, the general rule induced customers to clear away newspapers but in presence of this rule, the general rule no longer exerted an effect. This finding is in line with the suppression effect for which we also found tentative support in our previous studies. Notably, the pattern of the interaction effect of the two rules in Study 5 showed a similar pattern as in Study 4. When it did not target the behavior under question, the specific rule suppressed the effect of a general rule. Apparently, the specific rule was so influential that, when people encountered a different type of behavior than the one addressed by the specific rule, they did not base their decision on the general rule.

A possible explanation for the observed suppression effect is that a specific rule may provide interpretation to the meaning of a general rule. When there is only a general rule (e.g., “Keep McDonalds clean.”), individuals may link this general rule to the behavior that they encounter (i.e., “Leaving this newspaper will make McDonalds messy.”). However, when a specific rule (e.g., “Throw away food trash.”) is added, people may interpret the general rule in the light of the specific rule (i.e., “Keeping McDonalds clean entails throwing away food trash.”), giving them leeway to engage in all other behaviors that are not mentioned but do fall under the rubric of keeping it clean (i.e., “Leaving a newspaper on the table is not what is meant by the rule about keeping McDonalds clean, so I can surely leave my newspaper.”). This finding suggests that although a general rule is designed to be comprehensive, when a specific rule is also present, this comprehensiveness may be lost as people interpreted the general rule in the same, limited frame of that particular specific rule.

Meta-analysis

In order to facilitate drawing conclusions from the effects in all our studies, we conducted a meta-analysis using the Cohen's d values reported throughout the paper.¹¹ This meta-analysis revealed that the overall effect of specific rule (i.e., the corresponding specific rule present versus specific rule absent contrast) was medium and significant, $d_{\text{weighted average}} = .55$, $LL95\%CI = .48$, $UL95\%CI = .62$, $z = 16.18$, $p < .001$. The overall effect of the general rule (i.e., the general rule present versus general rule absent contrast) was small but significant, $d_{\text{weighted average}} = .21$, $LL95\%CI = .13$, $UL95\%CI = .27$, $z = 6.18$, $p < .001$. The superiority of the specific rule over the general rule (i.e., the corresponding specific rule-only versus the general rule-only contrast) was medium and significant, $d_{\text{weighted average}} = .40$, $LL95\%CI = .33$, $UL95\%CI = .47$, $z = 11.76$, $p < .001$. From this we can conclude that, on average, a (corresponding) specific rule had a larger effect than a general rule.

General discussion

This investigation demonstrated that specific rules are most effective for eliciting ethical decisions; in every study, specific rules exerted a significant effect on the intentions or actual behavior explicitly targeted by the rule. Also, overall, the effect of the specific rule was superior to the effect of the general rule. Studies 2

Table 9

Percentages of tables left without newspapers in the 2 (specific rule: absent/present) $\times$ 2 (general rule: absent/present) design, Study 5.

	No general rule	General rule
No specific rule	25 ^a	57 ^b
Specific rule (about food leftovers)	44 ^{ab}	39 ^{ab}

Note: Means with different superscripts significantly differ, $p < .05$, according to z -tests.

¹¹ With regard to the specific rule, we only focused on the specific rule that corresponded with the ethical decision. Therefore, in Study 5, we only used the effects on food-trash, not on newspapers.

and 3 demonstrated that these effects were *not* explained by people being deterred to engage in the prohibited behaviors or by people not perceiving a connection between the ethical behavior and the general rule. Instead, specific rules increased ethical decisions because they (more so than general rules) reduced people's engagement in moral rationalizations.

General rules exerted an overall weak effect but these effects, compared to the effects of specific rules, dependent less on the type of behavior that a person encountered. So what was sacrificed in depth with general rules was gained in breadth. As such, these studies show the pitfalls of specific rules, namely that their effect is limited to behaviors that are explicitly stated in the rule and that they fail to affect non-corresponding behaviors.

Theoretical contributions

The findings presented in this investigation contribute to existing theory in several ways. First, they contribute to what we know about moral rationalizations and disengagement. Although previous research has related moral rationalizations to unethical behavior (Detert et al., 2008; Osofsky, Bandura, & Zimbardo, 2005), we demonstrate an environmental antecedent of this disengagement mechanism – rule framing. That is, we demonstrate that framing rules in specific ways could provide an answer for how to reduce people's engagement in moral rationalizations.

Second, the finding that specific rules increase people's engagement in ethical behaviors because of reduced moral rationalizations and not because of fear of detection adds to the work of Feldman and Harel (2008). Whereas their demonstrated superiority of the specific rule could have been ascribed to external motivations (e.g., fear of liability and litigation), our results rule out this external motivation explanation. Rather, the current results suggest that specific rules operate by affecting people's private deliberations about what is the “right thing to do”. As such, our findings also advance the research by Tenbrunsel et al. (1997), who argued that strict calculative standards and regulations can undermine people's intrinsic motivation because meeting the standard may take priority over achieving the goal underlying the standard. Arguably, this mindset could also lead to a motivation to beat the system and to engage in noncompliance. However, the results of the current investigation suggest that this reasoning does not always apply to specific rules. On the one hand, the current data confirm the notion that specific rules can sometimes undermine the effect of a general rule or may narrow people's attention away from engaging in behavior that falls under the larger behavioral rubric. On the other hand, the data across our studies demonstrate that specific rules consistently have a strong effect on the ethical decisions people make – even when non-compliance with the rule cannot be detected. This finding thus suggests that specific rules may not necessarily trigger a motivation to “beat the system”.

Our results demonstrate that general rules exerted a smaller effect than did specific rules: in some studies they had no significant effect and, overall, their effect was relatively small. Although one may argue this is because people cannot see a connection between the general rule and the ethical behavior, we ruled out this explanation in Study 3. Based on our results, we propose that people, whilst they are able to see the relevance of the general rule for the decision at hand, they are motivated to ignore this relevance and rationalize that the behavior is consistent with the general rule. The effectiveness of a general rule may thus depend on how difficult it is for people to dismiss the connection between the general rule and the decision. This may be easier in some cases than in others (e.g., when a gift is offered *after* doing someone's bookkeeping, it is easier to reason that conflict of interest is not an issue than when a gift is offered *during* the process of bookkeeping). The difficulty of such rationalizing may depend on a variety of

factors, such as a person's recent participation in compliance training about the behaviors in question or the level of “generality” of the general rule. For example, rules can be framed extremely generally (e.g., “Take reasonable care when driving.”) to somewhat less generally (e.g., “Drive slowly.”). Rationalizing will likely be easier if a general rule is extremely general than if it is somewhat more concrete (Feldman & Harel, 2008) – so, in other words, more in the direction of a specific rule. Future research should investigate the various ways that contribute to making rationalization more difficult in the presence of a general rule.

Combining the two rules

Our results highlight both the limitations of specific rules (namely that their effect depends strongly on the type of behavior encountered) and general rules (namely that they exert weak effects). One might assume that combining a general with a specific rule would eliminate the limitations inherent in both rules, as combining them may strongly affect one type of behavior while covering related behaviors. Surprisingly however, merely combining them does not provide a cumulative benefit. The interactions we find in Studies 3 and 5, as well as the pattern of means and the contrast effects in the other studies, suggest that combining the two rules exerts a suppression effect; the specific rule may set such a strong guideline for how one should behave that it decreases any additive effect of the general rule – even when the specific rule does not concern the ethical decision at hand. This suggests that, although a general rule is more comprehensive and targets more behaviors than does the specific rule, the presence of the specific rule guides people's attention toward the behavior explicitly stated in specific rule. As such, people seem to interpret the general rule in light of the specific rule and it hinders the general rule's ability to exert its “broadening effects”. Therefore, combining general and specific rules may not be a better option than installing a specific rule alone. It is important to note, however, that our intention for studying the combination of both rules was exploratory. So, we cannot draw strong conclusions about the benefits or downsides of combining the two rules. More research into the effects of presenting both rules in tandem is needed.

Strengths, limitations, and future directions

The current investigation has several strengths. First, we used several populations across our five studies; Studies 1 and 4 used student samples, Study 2 used organizational employees, Study 3 used American adults, and Study 5 used customers in a fast food restaurant. Also, we used various domains of ethical behavior, ranging from conflicts of interest to littering. For the most part, our findings replicated across these populations and domains, leading to greater confidence in the ability to generalize our findings. Finally, we not only observed people's intentions to act ethically, but their actual ethical behavior, as well; in Study 5 we demonstrated that our rule-framing effect was not limited to mere ethical intentions but was robust enough to alter actual ethical behaviors.

Nevertheless, the current investigation did not go beyond decisions relevant for ethics and their accompanying moral rationalizations. Future research could examine what additional effects rule framing has on individuals. For example, it is possible that general rules, because of their broader reach, induce other positive outcomes beside ethical decisions, such as greater perceptions of self-agency (Milgram, 1973) or commitment to one's organization (Lavelle et al., 2009). In addition, one may argue that specific rules' abilities to affect people's cognitive framing of the decision at hand is an alternative explanation for the positive effects of specific rules. Specifically, it is possible that specific rules prompt an imple-

mentation mindset. An implementation mindset entails cognitions related to the specific goal-directed actions to be implemented in order to achieve one's goal (Gollwitzer, 1990) – in this case, ethical behavior. However, we believe this explanation for our results is unlikely because in order for the prompting of an implementation mindset to lead to greater engagement in ethical behavior, the actor must possess the goal of acting ethically a priori; there is a strong body of evidence that people actually have the goal of engaging in *immoral behavior* but work to resist this temptation (e.g., Gino, Schweitzer, Mead, & Ariely, 2011).

A way of extending our results is to examine contextual or individual difference moderators of the current effects. For example, it is possible that general rules have greater effects for those who consider moral traits to be central to their self-concepts (Aquino & Reed, 2002) or have advanced cognitive moral development (Kohlberg & Goslin, 1969). Similarly, it might be interesting to examine if first being primed with an ethical mindset (e.g., having the Ten Commandments on the wall, Mazar et al., 2008), prior to encountering a rule increases the effects of general rules via increasing people's awareness of ethical issues.

In addition, the current results might naturally induce thoughts about how specific versus general rules might be related to people's situational construal level. Construal level refers to viewing an event as close to the self, and hence, more concrete, or distant from the self, and hence, more abstract (Trope & Liberman, 2010). The level with which one construes a situation has implications for the person's moral judgment and behavior (see Eyal et al., 2009; Tenbrunsel, Diekmann, Wade-Benzoni, & Bazerman, 2010). It is imaginable that our specific rule may have elicited a more concrete construal-level, whereas the general rule elicited a more abstract construal-level. However, it is unclear what the existing literature would predict as to the effects of construal level on ethical decisions, as there are mixed-findings as to the effects of abstract versus concrete construal on ethical behavior (see Conway & Peetz, 2012; Cornelissen, Bashshur, Rode, & Le Menestrel, 2013; Lammers, 2012). It would be interesting to examine if specific and general rules affect people's construal levels and if so, the effects of this construal on ethical decisions.

Practical implications

Organizations and institutions struggle to formulate their rules in ways that encourage the greatest ethical behavior from employees. Rules can be phrased in very broad general terms or in very precise, specific terms. Our results suggest that when organizations want their rules to be strong guides for people's choices and behaviors, they should formulate them in specific terms (e.g., "Employees should not engage in bribery when working in foreign countries."). However, a drawback of using only specific rules is that they need to be customized for every possible violation, presenting immense administrative efforts, not to mention the fact that it is impossible to do this for all undesired behaviors. For efficiency reasons, organizations may therefore want to have a few general rules so that a more encompassing set of ethical behaviors are encouraged (e.g., "Employees should not engage in any behavior that may foster a system based on corruption."). However, our results suggest that general rules are not a panacea. First, they are less strong behavioral guides than are specific rules. Second, for the general rules to exert an effect, the situation must be one that limits rationalizing one's behavior in the presence of this rule. To do so, one could explain the meaning of the general rule by giving examples of multiple specific behaviors that are relevant for it, being very clear that these are just examples among various behaviors that fall under the general rule's rubric.

Based on the current results, we would advise organizations to use specific rules over general rules – not so many that one is trying to cover all possible behaviors (as this is impossible), but also not so few that narrow interpretations of what is ethical are evoked. If an organization decides to combine specific and general rules, they should use a few different specific rules (instead of only one) to combine with a general rule. In addition, organizations should ensure that the purpose and meaning of the general rule is explicit and that employees understand that the presented specific rules are possible (but not the only) ways in which people should interpret and apply the general rule.

Acknowledgments

The authors want to thank Dennis Steggink and Bart Sonntag for data collection in Study 2 and 5. We also would like to thank the MorL Research Group for their valuable feedback on an earlier draft of this paper.

Appendix A. Pilot tests

All scenarios were pilot tested, as we wanted to ensure that participants realized that the behaviors described clearly implied a violation of the general rule. Otherwise, a general rule may have yielded weaker effects simply because participants did not understand how the rule was connected to the targeted ethical behavior (while this connection was always explicit, and thus, presumably understandable for a specific rule). In order to test for this, we presented participants with adapted versions of the scenarios used in the actual studies. To maintain objectivity, they had to evaluate the scenario from the perspective of an observer. No rule was presented and we asked participants to indicate the extent to which they perceived the targeted ethical behavior as an example of the behavior described in the general rule (1 = *not at all*; 7 = *very much so*). If responses were significantly above the midpoint of the scale (i.e., 4), we considered this behavior to be adequately captured (and understood) as part of the general rule. This was the case for all pretested scenarios. We describe the methods and results of all pretests below.

A.1. Studies 1 through 3 Pilot tests method and results

The scenarios used in Studies 1, 2, and 3 were tested among a sample of 89 business undergraduates (47.2% female, $M_{\text{age}} = 21.2$, $SD = 2.40$). In the Study 1 scenario (the bankruptcy scenario), someone faced the decision of accepting previously-loaned money from his brother while this brother was about to be declared bankrupt, after which he would be required to proportionally pay back other creditors.¹² Participants indicated the extent to which they felt that accepting this money would disadvantage other creditors (1 = *not at all*; 7 = *very much so*). As expected, the mean of participants' answers was significantly above the midpoint of the scale, $M = 4.99$, $t(88) = 5.86$, $p < .001$. In the Study 2 and 3 scenario (the accountancy scenario), participants read that an accountant faced the decision to accept a personal gift from a client; participants indicated whether they felt that, by accepting the gift, the accountant would engage in a conflict of interest. As intended, the mean of participants' answers was significantly above the midpoint of the scale, $M = 5.13$, $t(88) = 6.99$, $p < .001$.

¹² Because of all the multiple connotations and loyalties and that family can hold for people, we were worried about using the "close relative" wording used in the pilot for this scenario. Thus, in Study 1, we changed this to "a friend".

A.2. Study 4 pilot test method and results

The Study 4 scenarios were tested among 92 individuals (42% female; $M_{\text{business experience}} = 11.00$ years, $SD = 8.00$; $M_{\text{age}} = 31.82$ years-old, $SD = 8.77$) via the web-based data collection tool, Mechanical Turk. Participants were presented with two scenarios about accountancy, one in which an accountant faced the decision to accept a personal gift from a client (Study 3 and 4), and one in which the accountant faced the decision to accept a position on a client's board (Study 4), in randomized order. For each of these two scenarios, participants indicated the extent to which the behavior constituted a conflict of interest on the part of the accountant. As intended, the mean of participants' answer was significantly above the midpoint of the scale, tickets: $M = 4.68$, $t(91) = 3.41$, $p = .001$; board position: $M = 5.28$, $t(91) = 6.84$, $p < .001$.

A.3. Study 5 Pilot test Method and Results

The situation as used in Study 5 was tested in a scenario study among 21 business undergraduates (71% female, $M_{\text{age}} = 21.62$, $SD = 3.74$). A description was given of someone who, in a McDonald's restaurant, leaves his food tray with food left-overs behind on the table instead of throwing them in the trash bin. Participants indicated the extent to which they felt that this person was keeping the McDonalds clean. So, in this case, it concerned a description of unethical rather than of ethical behavior. Therefore, lower means indicated that participants perceived the behavior to be relevant for the general rule of keeping McDonalds clean. As intended, the mean of participants' answer was significantly below the midpoint of the scale, $M = 1.57$, $t(20) = -13.73$, $p < .001$. In the same McDonalds context, a description of another person who leaves a free newspaper behind on the table was given. For this behavior, participants also indicated the extent to which they felt that this person was keeping the McDonald's clean. As intended, the mean of participants' answer was significantly below the midpoint of the scale, $M = 2.71$, $t(20) = -4.95$, $p < .001$.

Appendix B. Tables of statistics, Study 5

Tables A and B.

Table A

Hierarchical log-linear analysis on cleaning food trash, specific rule and general rule, Study 5.

K	Df	LR χ^2	Pearson χ^2	Iteration
3	1	1.63	1.67	3
2	4	8.21 [†]	8.68 [†]	2
1	7	89.45 ^{***}	80.31 ^{***}	0
1	3	81.24 ^{***}	71.63 ^{***}	0
2	3	6.58 [†]	7.02 [†]	0
3	1	1.63	1.67	0

[†] $p < .10$.

^{***} $p < .001$.

Table B

Hierarchical log-linear analysis on clearing away newspapers, specific rule and general rule, Study 5.

K	Df	LR χ^2	Pearson χ^2	Iteration
3	1	6.10 [*]	6.05 [*]	2
2	4	9.90 [*]	9.67 [*]	2
1	7	15.46 [*]	14.77 [*]	0
1	3	5.56	5.10	0
2	3	3.80	3.63	0
3	1	6.10 [*]	6.05 [*]	0

^{***} $p < .001$.

^{*} $p < .05$.

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