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Is Deception an Antecedent for Employees' Cognitive Appraisal Processes and Unethical Behavior?

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Abstract

The purpose of this study is to examine whether deception influences unethical behavior, employee perceptions of threat, and their coping appraisal processes. It also examines the role of deception in influencing employees' threat appraisal and coping appraisal processing. Using the structural equation model (PLS-SEM), this study reveals a strong relationship between deception, unethical behavior, employees' perceived threat appraisal process, and the coping appraisal process. The empirical findings suggest that deception is a common practice in organizations and significantly influences unethical behavior. This study also finds that deception plays a crucial role in reducing employees' perceptions of threat regarding negative outcomes for engaging in unethical behavior while significantly influencing employees' perceived coping appraisal process, which suggests that deceptive behavior can protect them from the threat of detection their unethical behavior. The findings provide new insights into the relationship among deception, employees' perceived threat appraisal process, coping appraisal process, and unethical behavior and paves the way for further research in this area.

Keywords:
coping appraisal process, deception, employee, threat appraisal process, unethical behavior

How to Cite:

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Introduction

Societies and organizations have struggled with unethical behavior for a very long time. Unethical behavior is found throughout society and mingled into our daily lives so that; individuals' sensitivity to such behavior has been reduced (Alempaki et al., 2019; Cooper et al., 2013). As a result, regulators and others often fail to discern that ethical issues are at stake (Al-Aidaros et al., 2014; Cooper et al., 2013). According to the Global Economic Crime and Fraud Survey Report (2020), fraud and its economic costs have increased alarmingly in the last 24 months. The report was the result of surveys of 5,000 organizations in 99 territories, and it found that, among the surveyed organizations, around 47% of them were in some way a victim of fraud, costing US$ 42 billion. The most worrying aspect of this report is that most (60%) of these fraudulent activities conduct by internal employees of the organizations directly or in conjunction with other external perpetrators. However, the Association of Certified Fraud Examiners' Report (2018) argued that the cost for global occupational fraud is far greater than anticipated. The organization examined 2,690 occupational fraud cases in 125 countries over sixteen months, and it found that these were only a fraction of the occupational fraud cases and that they incurred USD 7.1 billion direct costs for the victim organizations (ACFE, 2018). They further argued that if we consider the indirect costs that emerge from these occupational fraud cases, the total cost would be much greater than that amount (ACFE, 2018).

Besides, Luippold et al. (2015) have shed light on Dyck et al. (2014) archive-based argument that "at least one financial reporting fraud is on-going at any time in at least 11.2-13.2% of public companies with more than $750 million in assets, and that managers successfully conceal a large majority of these frauds for some time from the auditor, SEC enforcement, and other government mechanisms." By pointing to the increasing means for internal perpetrators to conduct unethical behavior, several researchers have expressed their concern that despite establishing regulatory requirements for these organizations (Weber, 2015), perpetrators can still hide their fraudulent activities from auditors and legislators for a long period (Halbouni, 2015). Ahmed et al. (2020) argued that by looking at how unethical behavior has diffused itself and has generated costs to society and different stakeholders and, understanding the root causes of unethical behavior, we could better see how it can reduce. It is crucial to determine how people attempt to make their lies believable to others, hide their corruption, or try to cover up their unethical activities to reduce unethical behavior (Shulman, 2011).

Several researchers have postulated that deception might provide perpetrators with the ability to conceal their unethical practices from auditors and other legislators by misleading them (Fleming & Zyglidopoulos, 2008; Folmer & De Cremer, 2012; Halbouni, 2015; O'Reilly-Allen & Zikmund, 2009). The case study concerning Parmalat Dairy and Food Corporation corruption in Italy (Gabbioneta et al., 2013) and that of the $50 million embezzlement case for the Canadian federal government's sponsorship program (Neu et al., 2013) shed light on how systemic and creatively planned accounting misrepresentations helped these organizations to conceal their illegal activities for a

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long time. Although earlier researchers found that the perpetrators used deception while engaging in unethical behavior (ACFE, 2018; Fleming & Zyglidopoulos, 2008; Gabbioneta et al., 2013; Gino & Wiltermuth, 2014; Neu et al., 2013), none of these earlier studies examined the role of deception in influencing unethical behavior in an organizational context. The empirical research that has examined the role of deception in influencing unethical behavior in an organizational context is still scant. It is crucial to understand the subtle use of deceptive behavior since it provides important support for unethical behavior in the workplace (Fleming & Zyglidopoulos, 2008).

Deception refers to perpetrators' intentional activities to manage unethical activities in the workplace so that other people are convinced of or possess a false belief about the accuracy or rightness of their deceptive behavior (Shulman, 2011). It refers to the techniques by which perpetrators avoid the detection of their unethical behavior by concealing it or misleading others to believe in the wrong information (Hodson, 2001). We should note that to conduct unethical behavior successfully, perpetrators do not need to execute unethical behavior effectively. Instead, they need merely to conceal unethical behavior from legislators, regulators, and any organizational monitoring system (Türker & Altuntas, 2014). Deceptive behavior provides the perpetrators with the ability to hide their unethical behavior by misleading others.

Extant studies have mostly discussed how individual emotions (Methasani et al., 2017), trust and culture (Zhang et al., 2015), individual characteristics (Tasa & Bell, 2017), creativity (Kapoor & Khan, 2017), and other factors influence deceptive behavior to mislead the victims in the context of contract negotiations. A group of researchers has also emphasized how leaders' deceptive behavior influences employee perceptions (Kelley, 2015) and how linguistic cues can help successfully detect perpetrators' deceptive behavior (Fuller et al., 2015; Purda & Skillicorn, 2015). Moreover, researchers have also examined the role of deceptive behavior in the context of academia (Griffin et al., 2015), romantic relationships (Cole, 2001), clinical practice (Vangeest et al., 2002), salespeople (Tosun, 2020), and many others. However, there is a clear need to understand better how deceptive behavior operates within organizations, and this has been under-investigated by previous scholars (Kelley, 2015).

Besides, the extant case studies on fraudulent behavior have found that perpetrators use several deception techniques to override the threat of detecting their unethical behavior (Gabbioneta et al., 2013; Neu et al., 2013). On the other hand, organizations have also introduced different mechanisms to heighten employees' perceptions of the threat of detection for their unethical behavior to reduce their unethical behavior (Waheeduzzaman & Myers, 2010). However, the role of the threat appraisal process and the coping appraisal process as a connector between the several organizational control mechanisms and unethical behavior have been examined (Hofeditz et al., 2015; Kouchaki & Desai, 2015; Waheeduzzaman & Myers, 2010). So far, there has been no empirical study that has examined the relationship between deception and employees' perceived threat appraisal and their coping appraisal processes. Empirical studies regarding the relationship between deception and employees' cognitive appraisal processes are important because there are

still inconsistencies and ambiguities regarding the effect of these cognitive mechanisms on individual unethical behavior (Johnson & Buckley, 2015).

Several researchers have argued that understanding the role of deception as a secondary form of unethical behavior that instigates the primary form of unethical behavior in organizations is crucial (Fleming & Zyglidopoulos, 2008; Folmer & De Cremer, 2012). Therefore, this study examines the direct relationship between deception, unethical behavior, and employees' cognitive appraisal processes (i.e., their threat appraisal and coping appraisal processes). This study postulates that this study's findings could enrich our understanding regarding the way perpetrators conduct unethical behavior and give us insight into how to cope with these situations. Consequently, it could provide a clear guide regarding the issues that organizations should consider while designing their ethics programs that seek to reduce employees' unethical behavior. Moreover, by increasing the knowledge of auditors and other monitoring authorities regarding the techniques used for deception, this study expects to reduce the scope of unethical behavior used in organizations.

Methods

This study focuses on public servants in Bangladesh who are currently serving in non-profit autonomous government organizations there. A total of four non-profit autonomous government organizations with 83 branches participated in this study. Scholars have called for researchers to focus on deceptive behavior in non-profit organizations since non-profit organizations share almost the same characteristics as for-profit organizations (Shulman, 2011). Thus this study considers the public servants of non-profit organizations in Bangladesh for this research.

The samples choose frontline officers' levels to mid-level managers within these autonomous government organizations who worked in accounting, audit, and other functional areas. A self-administered, online-based data survey method is using in this study to collect the data, following the recommendation of previous scholars (Hofeditz et al., 2015; Siponen et al., 2014). The participants' anonymity was ensured, and it was explicitly mentioned that participation in this study was completely voluntary. Since all of the information was sensitive and the current study requires honest responses for the data from employees to examine the relationship between the variables, a purposive sampling method was used for this study. Ruiz et al. (2014) have also applied a convenient sampling method to conduct their research regarding employees' ethical intentions in the financial service industry.

The demographic information of the respondents was collected to ensure the representativeness of the sample. Multi-item constructs were used in this research to measure the research model (Appendix -1). All of the items in the measurement scales adapt from previous studies, while slight changes were made to the questionnaire to accommodate the sample from this research context. A five-point Likert scale ranging from "strongly disagree" to "strongly agree" was used to measure the constructs. A preliminary

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study also conducts to see whether or not the online questionnaire was easily readable and understandable by those sampled.

A total of 432 employees were asked to participate in this study. Among them, 225 respondents submitted their responses successfully. Nevertheless, three responses were excluded because they had suspicious answers. Therefore, the ultimate number of responses was 222, which is 51.39% of the total sample. This response rate is consistent with other organizational behavior research in the Bangladesh context (Talukder & Vickers, 2014). This study used PLS-SEM to analyze the research model. Since this study's objective is to examine the relationship between deception, an employee's perceptions of threat, their coping appraisal processes, and unethical behavior, PLS-SEM was decided to analyze the data. Figure 1 shows the proposed direct relationship among the variables of deception, unethical behavior, the threat appraisal process, and the coping appraisal process.

Figure 1. The Framework of the Study

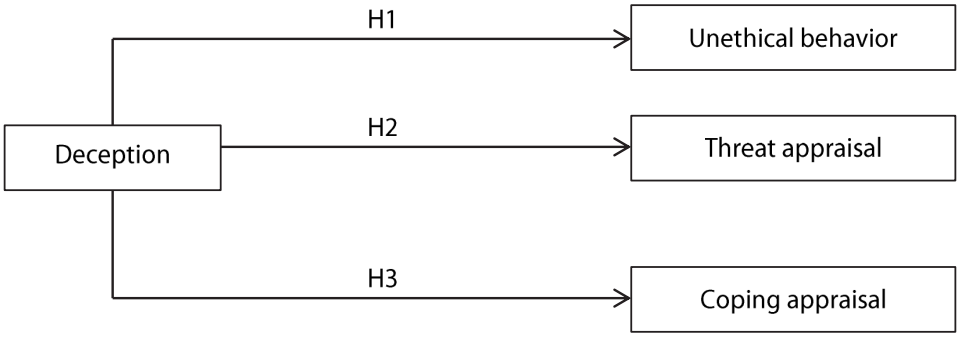

Table 1. Respondents' Demographic Information

Demographic Information	Frequency (n=222)	Percentage	Demographic Information	Frequency (n=222	Percentage
Age			Current Position		
25-35 Years	83	37.4%	Financial/Mgmt. Accountant	64	28.8%
36-45 Years	84	37.8%	Auditor	16	7.2%
46—55 Years	35	15.8%	Engineer	60	27%
Over 55 Years	20	9%	Other	82	36.9%
Academic Qualification			Work Experience		
Diploma Degree	19	8.6%	1-5 Years	71	32%
Bachelor Degree	71	32%	6-10 Years	51	23%
Master Degree/Ph.D	132	59.5%	More than 10-years	100	45%

Results and Discussion

The analysis of the demographic variables in Table 1 shows that 37.8% of respondents were 35 to 45 years old among the study participants, 37.4% of respondents are 25 to 35 years old. The majority of the respondents (59.5%) who participated in this study were postgraduates. The second-highest academic qualification of the respondents was a bachelor's degree (32%). Moreover, 28.8% of the employees were from financial/ management accounting, and the majority of the respondents (45%) had job experience of more than ten years.

Table 2. Result of the Descriptive Analysis and Measurement Model

Latent variables	Mean	Item Loading	Cronbach's Alpha	Composite Reliability	AVE
Deception			0.885	0.913	0.638
	D 1	2.96	0.709		
	D 2	2.85	0.859		
	D 3	2.91	0.855		
	D 4	3.06	0.785		
	D 5	3.19	0.774		
	D 6	2.83	0.800		
Threat Appraisal			0.896	0.928	0.763
	TA 1	3.33	0.850		
	TA 2	3.61	0.848		
	TA 3	3.62	0.907		
	TA 4	3.34	0.887		
Coping Appraisal			0.919	0.943	0.805
	CA 1	3.73	0.887		
	CA 2	4.01	0.893		
	CA 3	4.05	0.897		
	CA 4	3.88	0.912		
Unethical Behavior			0.945	0.951	0.584
	UB 1	2.64	0.779		
	UB 2	2.26	0.815		
	UB 3	2.17	0.787		
	UB 4	2.40	0.752		
	UB 5	2.64	0.761		
	UB 6	2.59	0.829		
	UB 7	2.55	0.770		
	UB 8	2.68	0.819		
	UB 9	2.34	0.717		
	UB 10	2.45	0.753		
	UB 11	2.09	0.725		
	UB 12	2.11	0.717		
	UB 13	2.40	0.743		
	UB 15	2.28	0.714		

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Table 2 shows the descriptive study of the variables, which reveals that "falsifying a time and expense report" (UB1), "conflicts of interest" (UB5), "wasting organizations resources" (UB6), "violating supplier selection rules" (UB7), and "accepting inappropriate gifts" (UB8) are the most common form of unethical behavior found in the surveyed public organizations in Bangladesh. The mean value for these items ranges from 2.55 to 2.68, which is higher than the average value of 2.50. This shows that deception is a common practice within the surveyed organizations given that the mean value for all the items' ranges from 2.83 to 3.19.

This study examined the reliability and validity of the measurement scale of the model. Table 2 shows that the item loadings of all of indicators range from 0.709 to 0.912, except for one item loading for the variable for unethical behavior (UB14-0.689). Thus, this item was removed from the study to avoid any reliability issues and to follow previous scholars' recommendations (Hair Jr et al., 2016). Moreover, the AVE values for all of the constructs range from 0.584 to 0.805, which exceeds the recommended threshold value of 0.5. This study also finds that the Cronbach's alpha for all of the constructs range from 0.885 to 0.945, and the composite reliability value ranges from 0.913 to 0.951. The findings thus ensure the reliability and convergent validity of the scale.

Finally, the constructs' discriminant validity was assessed using the Fornell-Larcker criterion analysis and heterotrait-monotrait ratio (HTMT) approach recommended by Hair Jr et al. (2016). The results for the Fornell-Larcker criterion approach shows that each constructs square roots for the AVE value (the diagonal values) exceed the construct's highest correlation with any of the other constructs in the model (See Table 3).

Table 3. Discriminant validity Assessment by Fornell-Larcker Criterion

Latent Variables	Coping Appraisal (CA)	Deception (D)	Threat Appraisal (TA)	Unethical Behavior (UB)
Coping Appraisal (CA)	**0.897**			
Deception (D)	0.714	**0.799**		
Threat Appraisal (TA)	-0.545	-0.589	**0.874**	
Unethical Behavior (UB)	0.424	0.695	-0.326	**0.764**

Moreover, the results for the heterotrait-monotrait ratio (HTMT) approach in Table 4 reveal that the HTMT value for all of the constructs is less than the conservative threshold value of 0.850 (Hair Jr et al., 2016). These findings thus ensure the discriminant validity of the constructs. Overall, the validity and reliability of the scales are established for further research.

Table 4. Discriminant validity Assessment by Heterotrait-monotrait Approach

Latent Variables	Coping Appraisal (CA)	Deception (D)	Threat Appraisal (TA)	Unethical Behavior (UB)
Coping Appraisal (CA)				
Deception (D)	0.792			
Threat Appraisal (TA)	0.598	0.660		
Unethical Behavior (UB)	0.446	0.746	0.350	

This study also applied the construct level correction (CLC) approach in Table 5 as a statistical remedy to address the issues of common method bias (Podsakoff et al., 2003; Tehseen et al., 2017). The variable "social desirability" was introduced as a marker variable in order to examine the common method variance. Table 5 shows the results for the CLC approach, which show that there are no significant changes between the path coefficients for the original PLS model constructs and the CLC estimations. Therefore, this study considered reporting the original PLS estimation in the rest of the analysis in order to present a reliable, valid, and safe report without the effects of the CMV.

Table 5. Common Method Bias Test by CLC approach

Relationships	CLC Estimation (Path Coefficient)	Original PLS Estimates (Path Coefficient)	CLC Estimation (*t*-value)	Original PLS Estimates (*t*-value)
Deception -> Unethical Behavior	0.648	0.695	9.005	16.414
Deception -> Threat Appraisal	-0.468	-0.591	6.667	15.098
Deception -> Coping Appraisal	0.663	0.714	12.319	19.964

The results show that the R^2 value for unethical behavior is 0.483, for threat appraisal is 0.347, and for coping appraisal is 0.509. This implies that deception can explain 48.3% of the variance in unethical behavior, 34.7% of the variance in the threat appraisal process, and 50.9% of the variance in the coping appraisal process. Table 6 shows the direct relationships between the variables. The results reveal that deception is an important antecedent for unethical behavior in the workplace. This suggests that employees in the surveyed organizations may be practicing different kinds of deceptive techniques while engaging in unethical behavior. The results also find that deception possesses a significant negative relationship with employees' threat appraisal process have a positive relationship with employees' coping appraisal process. The findings indicate that deceptive behavior such as lying, misleading; falsifying reports, and other techniques can significantly reduce employees' perceptions of the threat of negative outcomes while they engage in unethical behavior in the workplace. More specifically, it reduces employees'

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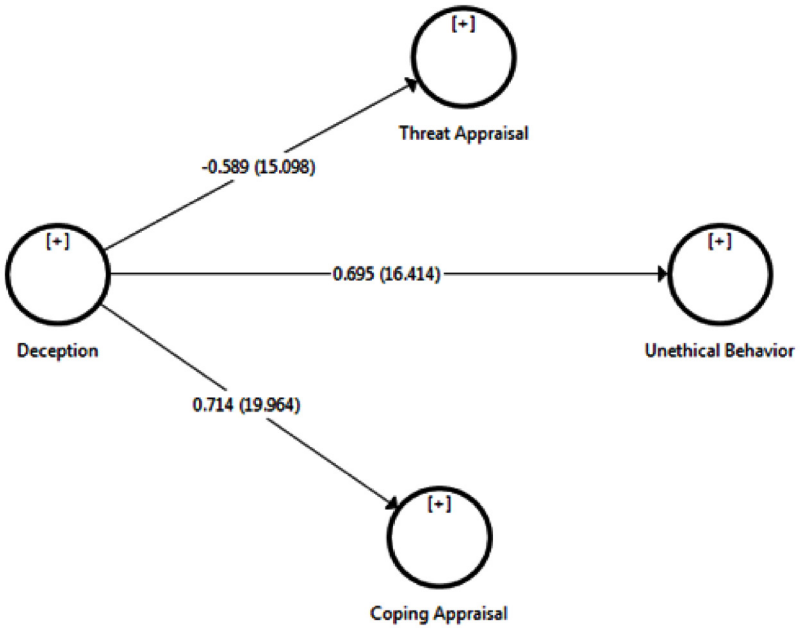
perceptions of the severity and vulnerability to having their unethical behavior be detected or having to punished by the organization for unethical practices.

Table 6. Results of the Structural Model Analysis

Relationships	Correlation	SDT	T Values	P Values	F Square	Confidence Interval 95%	Hypotheses Supporting
H1: D-> UB	0.695	0.042	16.414	0.000	0.633	[0.615 , 0.758]	Supported
H2: D-> TA	-0.589	0.039	15.098	0.000	0.531	[-0.648,-0.517]	Supported
H3: D-> CA	0.714	0.036	19.964	0.000	0.438	[0.648, 0.766]	Supported

Furthermore, the revealed positive relationship between deception and employees' coping appraisal process indicates that employees might possess a positive evaluation of the efficacy of deceptive behavior (lying, document alteration, withholding information, and misleading) to protect them from any negative consequences while engaging in unethical behavior. In other words, deception has a positive effect on employees' perception that the successful implementation of deceptive behavior can overcome the threat of monitoring and auditing control that organizations have implemented to combat the unethical behavior of employees. The larger effect size of deception on the threat appraisal process (0.531), on the coping appraisal process (0.438), and on unethical behavior (0.633) further sheds light on the strong relationship between deception, unethical behavior, employees' perceived threat appraisal process, and their coping appraisal process.

Figure 2. Results of the structural model



Overall, the findings confirm that there is a very strong relationship among deception, unethical behavior, employees' perceived threat appraisal process, and their

coping appraisal process (See Figure 2). The results reveal that when employees intend to engage in unethical behavior, they usually deploy different forms of deception such as lying, falsifying bills, misleading, evasion, concealment, overstatement, and collusion based on their situation, so that their unethical behavior can be conducted successfully. Since individuals are likely to anticipate the threat from an out-group (Stephan et al., 2009), when employees decide to engage in any unethical behavior, they intend to take precautionary actions to protect themselves from the threat that arises from the organizational control mechanisms. In these circumstances, their prior experience (Rogers, 1983), intelligence, and creativity (Kapoor & Khan, 2017) help them to decide the best possible deceptive techniques to be implemented to override the threat of their detection performing self-interested behavior. This finding supports previous studies that suggested that by using their intelligence and creativity, perpetrators might apply different deceptive techniques in different situations to hide their unlawful activities (Petrucelli, 2013).

Moreover, the revealed strong relationship between deception and unethical behavior supports previous studies that showed that deception is a secondary form of unethical behavior that underlies the primary form of unethical behavior found in organizations (Fleming & Zyglidopoulos, 2008; Folmer & De Cremer, 2012). We argue that although deception falls under the broader term of unethical behavior, in terms of its purpose and application, there are some differences between deception and unethical behavior. More specifically, while perpetrators engage in unethical behavior to fulfill their self-interest (Lewicki, 1983), they engage in deceptive behavior to cover or hide their self-interested unethical behavior from regulatory bodies (Halbouni, 2015; Petrucelli, 2013). We support those previous studies that suggest that when perpetrators decide to engage in unethical behavior, they know that they are risking their careers, reputation, and freedom by involving themselves in unethical behavior. Therefore, they focus on concealing their fraud schemes in order to avoid the risk of getting caught by engaging in deceptive behavior (ACFE, 2016). As noted by previous scholars, in order to conduct unethical behavior successfully, perpetrators do not need to execute their unethical behavior effectively. Rather, they need only to conceal their unethical behavior from legislators, regulators, and organizational monitoring systems (Türker & Altuntas, 2014). This study argues that deception provides the means by which perpetrators can cover up or hide their primary forms of unethical behavior from the authorities.

Extant studies have argued that a perception of a threat is an important antecedent to unethical behavior in that it can reduce it (Kouchaki & Desai, 2015; Waheeduzzaman & Myers, 2010). Therefore, organizations very often introduce severe control mechanisms to increase employees' perceptions of threat and to increase the likelihood of the detection of any unethical behavior (Békir et al. 2016; Elango et al., 2010). This study suggests that deceptive behavior can effectively reduce employees' perceptions of threat by decreasing the likelihood of the detection of unethical practices in organizations. The findings indicate that while organizations implement different control mechanisms to increase employees' perceptions of the threat of negative outcomes for being unethical, deception reduces the employees' perceptions of threat by providing them with the ability to sidestep

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organizational control mechanisms. The findings support previous studies, which argued that deception reduces employees' perceptions of threat (Fleming & Zyglidopoulos, 2008). This finding further sheds light on why previous scholars have found a contradictory effect of the cognitive appraisal processes on unethical behavior (Johnson & Buckley, 2015). This study argues that deceptive behavior indeed removes the regulatory bodies' doubts' about the perpetrators' activities and intentions by providing them with the required falsifiede documents and reasons justify their behavior. As a result, very often regulatory bodies fail to identify or detect the unethical practices in organizations.

This study also explains why instead of engaging in unethical behavior directly, employees use deception to conduct the primary forms of unethical behavior (Gabbioneta et al., 2013; Neu et al., 2013). It argues that deception can positively affect an employee's perception that his or her deceptive behavior can overcome the threat of monitoring and auditing system of organizations. The findings suggest that employees possess a positive evaluation of the efficiency of deceptive behavior (lying, document alteration, withholding information, and misleading) that would protect them from the threat of any negative consequences while engaging in unethical behavior. This finding supports previous studies that proposed that deception has a significant influence on employees' coping appraisal process (Fleming & Zyglidopoulos, 2008).

In summary this study suggests that deception might be a common practice in organizations and that it further plays a crucial role in increasing the unethical behavior of employees (ACFE, 2018; Barry & Rehel, 2013; Methasani et al., 2017). By providing empirical evidence regarding the relationship between deception and unethical behavior, this study answers the call of previous research that repeatedly insisted that deception should be considered supportive of more general forms of corruption in organizations (Fleming & Zyglidopoulos, 2008). Fleming and Zyglidopoulos (2008) argued that if an initial lie brings about positive results and remains undetected, it could be a powerful incentive for repeating unethical behavior in the future. The findings of our study suggest that practitioners and researchers should emphasize trying to limit the scope of deceptive behavior; otherwise, they will not be able to reduce the unethical behavior of employees. Instead of relying on the documents supplied by employees, auditors and monitors should work to verify the authenticity of the supplied documents. This study also suggests that whether or not employees' cognitive appraisal processes affect unethical behavior positively or negatively, depends on the factors (deception vs. organizational control elements) that influence their cognitive appraisal processes. The revealed relationship between deception and employees' perception of threat and their coping appraisal processes enrich the deception communication literature by providing new insights while opening the scope for further research in this area.

Conclusion

Overall, our study concludes that deception is a common practice in the investigated organizations in Bangladesh. The purpose of our study is to fill in the gap of a lack of empirical research concerning the link between deception and unethical behavior. It also

aims to determine if deception can influence employees' perceived cognitive appraisal processes. The findings suggest that deception is an important antecedent to unethical behavior. It helps to hide perpetrators' primary unethical practices and significantly influences employees' perceived threat appraisal and their coping appraisal process while playing a crucial role in influencing employees' ultimate behavior. We find that deception reduces the employees' perceptions of threat by reducing the likelihood that their behavior will be detected or exposed and increasing the employees' belief regarding the deceptive behaviors' efficacy and ability to protect them from the potential threats involved in unethical behavior. By revealing the negative and positive influence of deception on employees' perceptions of threat and coping appraisal processes, this study sheds light on why, despite implementing different rules and regulations, organizations often fail to reduce unethical behavior in their workplaces.

Indeed, by examining the relationship among deceptions, the threat appraisal process, the coping appraisal process, and unethical behavior, this study addresses the gap from a lack of empirical research in this area and expands the literature on deception in an organizational context. The revealed relationship between the variables also paves the way for further research in this area. Using the results of this study, future researchers should examine if organizational control mechanisms can effectively reduce deceptive behavior or any moderating effects for deception between the organizational control mechanisms and unethical behavior in the workplace. Future studies should examine if there is any mediating effect of employees' perceptions of threat and their coping appraisal process between deception and unethical behavior. However, we argue this study needs to be replicated in different cultures and countries to increase its findings' generalizability.

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Appendix: Measurement Scale

Measurements and Source
Deception (VanGeest et al., 2002; Kapoor & Khan, 2017)
D 1- Sometimes I exaggerate expense reports to help others.
D 2-Sometimes I change official bills (false bills) to charge more from org.
D 3-Sometimes I sign reports or bills that are not accurate to help others or for my own interest.
D 4-Sometimes I lie to get myself out of trouble.
D 5-There are certain issues in my job that I try to conceal from others.
D 6-There are certain things in my work that I sometimes try to mislead others about.
Threat Appraisal (Warrick, 2016; Witte, 1996)
TA 1-In my org. the punishment strategy is severe.
TA 2-If I do not comply with the rules of the org., I may face serious problems.
TA 3- The probability of detection of my unethical practice poses a threat to me.
TA 4- It is likely that my unethical behavior will get detected in our org.
Coping Appraisal (Workman et al., 2008)
CA 1- My effort to keep myself safe from punishment threats are effective
CA 2- The deception techniques can effectively protect me from detection of unethical behavior.
CA 3- I have the necessary skills to deceive others.
CA 4- My deception skills to protect myself and avoid the detection of unethical behavior is adequate.
Unethical Behavior (Kaptein, 2008)
UB 1-Falsifying time & expense report.
UB 2-Stealing or Misappropriating assets.
UB 3-Abusing or misusing confidential information of organization.
UB 4-Violation document retention rule.
UB 5-Engaging in activities that pose a conflict of interest (such as working hours for private purposes).
UB 6-Wasting, mismanaging or abusing org. resources.
UB 7-Violating or circumventing supplier selection rules.
UB 8-Accepting inappropriate gifts, favors, entertainment, or kickbacks from suppliers.
UB 9-Paying suppliers without inaccurate invoices or records.
UB 10-Entering into supplier contracts that lack proper terms, conditions or approvals.
UB 11-Violating the confidential information of suppliers.
UB 12-Violating contract or payment terms with suppliers.
UB 13- Doing business with disreputable suppliers.
UB 15-Falsifying or manipulating financial reporting information.

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