

THE HIDDEN COST OF WINNING AT ALL COST: UNETHICAL PRO-ORGANISATIONAL BEHAVIOUR A GOAL THEORY PERSPECTIVE

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Abstract: This study aims at developing mechanisms to understand the phenomenon of unethical pro-organisational behaviour (UPB) under goal theory. This overview on UPB has several implications for a better understanding in the general context of UPB and offers a base for future and potentially more effective management strategies by which to curtail UPB in the workplace. The methodology used for this research is the systematic literature review, which refers to information from various databases that assist with the analysis of goal theories and their relationship with the phenomenon of UPB. Major findings of the review established that UPB is an outcome of managerial practices and the intensification of organizational goals. It identifies goal-setting and goal achievements theories that might promote the emergence of UPB in the form of organizational goals and managerial practices. Some existing goal theories, like goal-setting and goal achievement theories, were analyzed to realize their contribution to triggering UPB. Future researchers could develop and test interventions to address the identified goal-related factors to reduce the risk of UPB. Organizations can, therefore, promote ethical actions and, at the same time, achieve desired performance results by taking a more holistic approach toward goal management.

Keywords: unethical pro-organisational behaviour, goal-related theories, managerial behaviour, management ethics

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Introduction

The notion of unethical pro-organisational behaviour (UPB) was introduced into the management science literature by E.E. Umphress and J.B. Bingham, who stated that employees sometimes engaged in unethical activities with the intention of benefiting their organisation (Umphress and Bingham, 2011). Such behaviour has various manifestations, for example destroying or deleting harmful information, drawing up documentation containing false information, falsifying vouchers or expense accounts, lying to employees, customers or suppliers, stealing, getting involved in

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corruption, exaggerating the scope of an organisation's services or the functionality of its products (Umphress and Bingham, 2011; Miao et al., 2013; Dou et al., 2019; Zhang and Du, 2022, Bharadwaj et. al., 2021, Dźwigoł and Trzeciak, 2023).

Previous research on UPB has focused on the factors that influence its development and maintenance. For instance, researchers have looked at different types of leadership (Miao et al., 2013; Graham, Ziegert and Capitano, 2015; Effelsberg and Solga, 2015; Tang and Li, 2022; Uymaz and Arslan, 2022), the exchange processes between the leader and team members (Bryant and Merritt, 2021; Inam et al., 2021; Xiong et al., 2021; Kristinsson et al., 2024), the problem of the mentality of people in managerial positions (Zhang et al., 2020; Zhan and Liu, 2022; Farasat and Azam, 2022), selected managerial factors (Xu and Lv, 2018; Ding and Liu, 2022), the role of selfishness, narcissism and greed (Graham et al., 2020; Shah et al., 2020; Tacke et al., 2023), as well as the importance of personal beliefs and personality traits (Clugsto et al., 2000; Kong, 2016). Some studies have addressed moral issues (Matherne III and Litchfield, 2012; Johnson and Umphress, 2019; McCorvey and Woehr, 2022; Zonghua et al., 2022; Chen and Chen, 2023). Quite a few research projects have been devoted to the role and importance of organisational identification (Umphress and Bingham, 2011; Effelsberg and Solga, 2015; Kong, 2016; Johnson and Umphress, 2019; Naseer et al., 2020; Graham et al., 2020; Schuh et al., 2021; Yang et al., 2021; Alniacik et al., 2022; Sharma et al., 2023; Holmes and Howard, 2023; Li, 2023). After presenting research results, some publications have indicated the ways of reducing such behaviour (Xu and Lv, 2018; Zhang and Yao, 2019; Niu et al., 2020; Qureshi and Ahmed, 2021; Inam et al., 2021; Alniacik et al., 2022; Kim et al., 2023). Some authors have concentrated on the consequences of UPB (Yang et al., 2021; Liu et al., 2021; Chen et al., 2022; McCorvey and Woehr, 2022; Vem et al., 2023).

All these studies have been conducted using the theories of social identity, social exchange, social learning, moral and social identity, and self-regulation, as well as the social cognitive theory, the appraisal theory of emotions, the socio-cognitive theory of morality and the conservation of resources theory.

It is therefore clear from the review that so far goal theories have not been used in research on UPB. This is all the more interesting because, in management, financial, quality, environmental and other objectives play a very important role as both motivators and determinants of activity. Goals and motives are critical factors in predicting human behaviour.

Consequently, there is a need to show how individual goal theories can be helpful in explaining the mechanisms triggering the formation of UPB. Therefore, the primary aim of the conducted review is to show how existing goal theories can be used to interpret these mechanisms.

Consequently, the author has posed the following research questions:

1. What characteristics of goal theories are linked to the determinants of the emergence of UPB?

2. What managerial conditions need to be in place for UPB to occur during goal pursuit?

Three main facts support the need to discuss this topic – not least the lack of research approaches/theories concerning goal theories.

Firstly, there is a relatively strong rationale for addressing the issue of goal management. Previous research has highlighted the role of pressure for results (Chen and Chen, 2023) and greed (Tacke et al., 2023). If there is pressure to perform and in practice employees are paid to meet targets, it can lead to unethical behaviour (Ordonez and Welsh, 2015, Sulkowski, 2019). In many organisations, there is a breakdown of general goals into sub-goals not only because the idea of MBO is being implemented, but also because top managers are generously rewarded for the attainment of individual objectives (and someone has to perform the necessary work).

Secondly, enterprises use various techniques and solutions aimed at encouraging and motivating their employees to pursue established goals. For example, they implement HR systems based on their perceived strength with a view to improving organisational performance by stimulating employees to develop their personal strengths (Ding et al., 2021; Ding and Liu, 2022), as well as high-performance work systems and interrelated human resource management practices designed to enhance employees' skills and efforts (Xu and Lv, 2018). Such corporate arrangements facilitate the development of UPB (Ding et al., 2021; Ding and Liu, 2022).

Thirdly, the factors facilitating the occurrence of UPB described in the first part of this article may play an important role in the processes of management by objectives (goal setting, achieving, evaluating, reviewing, monitoring, etc.). For example, an employee's identification with the objectives established by their employer can play an important role. Such identification may be stronger when employees actively participate in goal setting. The performed literature review shows that high levels of identification may trigger unethical work behaviour through instigating feelings of psychological empowerment (Naseer et al., 2020) and indirectly influences UPB through different management styles (Yang et al., 2021; Knezevic, 2023). It influences the development of UPB when superiors formulate positive and often motivational messages concerning important issues (Alniacik et al., 2022), which makes individuals less reluctant to engage in such behaviour (Holmes and Howard, 2023). The pursuit of goals (except for individual ones) requires cooperation and interaction among employees. This may give rise to a sense of reciprocity and, subsequently, UPB (Umphress et al., 2010; Tang and Li, 2022).

Research Methodology

The main research method used by the author was a systematic literature review. The review comprised the following stages: (1) selecting keywords (pro-organisational behaviour, unethical behaviour), (2) searching for articles containing the selected keywords (unethical pro-organisational behaviour, ethics, goal, theory) in the following databases: Academic Search Ultimate, including Business Search

Ultimate, Agricola, ERIC, Green File, Open Dissertation and Google Scholar, (3) becoming familiar with the chosen publications, (4) reviewing the publications, (5) mind-mapping; (6) summarising the chosen publications with regard to the objectives of this article and (7) organising the collected research material. The applied procedure was consistent with the general methodology for conducting research in management sciences (Easterby-Smith et al., 2015).

A total of 157 articles were reviewed (with only 100 addressing such behaviour directly and the remainder concerning citizenship or other types of behaviour adopted by employees). Articles published in languages other than English were excluded. A total of 81 articles on goal theories and concepts were reviewed. The criteria for selecting the theories were their usefulness and comprehensiveness. Obviously, one of the best known theories is Locke's (1968) goal-setting theory, which is largely reflected in the theory of management by objectives (MBO). It is also worth mentioning the theory of goal attainment (Park et al., 2017), the theory of goal pursuit (Bagozzi and Warshaw, 1990) and the theory of goal achievement. Despite originally coming from health sciences (e.g. Imogene King's theory) or being used for non-managerial purposes (e.g. the theory of goal achievement in sport), some theories have already been described with regard to their applicability to management sciences (Bugdol, 2023). For example, although Bagozzi and Warshaw's theory of goal achievement concerned consumer behaviour, it was described in the context of research focused on marketing and management processes. All these theories refer to the possession of certain indicators that link perfectly with the possibilities of the development or manifestation of UPB. For example, the theory of goal achievement emphasises the issue of support, which – as the literature review shows – plays some role in the development of UPB. The goal-setting theory alludes to the identification of the central research problem in the context of UPB.

The author reviewed most of the goal theories, but rejected some of them after their critical assessment. For example, the goal orientation theory is extremely useful in education, but includes references to mastery and performance goal (Ames, 1992; Kaplan and Maehr, 2007), which approaches are also referred to in the theory of goal achievement. The theory of goal systems (the mental representations of motivational networks composed of interconnected goals and means) is so elaborate psychologically that it requires a separate analysis and consideration of how it can be used in management sciences (Kruglanski et al., 2018).

Research Results

State of knowledge on the determinants of unethical pro-organisational behaviour

Research shows that virtually all types of leadership can foster and trigger UPB when certain conditions are present. Identification with leaders and a sense of commitment in the case of self-sacrificial leadership (cf. Yang et al., 2020), as well as organisational identification and moral identity in the case of benevolent leadership (Shaw and Liao, 2021) play an important role. Moreover, even individual-level

ethical leadership unintentionally increases follower UPB willingness by fostering reciprocity beliefs (Tang and Li, 2022). In contrast, what matters in the case of servant leadership is trust put in managers (Uymaz and Arslan, 2022; Kristinsson et al., 2022). Of course, these relationships are not so simple. For example, some research has shown that abusive supervision positively influences UPB. But status challenge mediates this relation and the indirect effect of status challenge is moderated by leader-member exchange (Xiong et al., 2021). Another study has yielded a negative relationship between responsible leadership and employees' willingness to engage in UPB (Inam et al., 2021). It has also been shown that the responsible leadership flows down the organisational hierarchy to reduce unethical pro-organisational behaviour (Cheng et al., 2019). Also, the exchange process cannot be ignored in the context of UPB. High leader-member exchange (LMX) may increase willingness to perform unethical behaviour to benefit one's leader (Bryant and Merritt, 2021). In many publications, LMX is a mediator demonstrating causal relationships between, for example, responsible leadership and UPB (Inam et al., 2021) or UPB and performance evaluation (Zhan and Liu, 2022).

How managers behave is not without significance. UPB can occur as a result of employee bullying (Yao et al., 2022), as well as high levels of organisational support when employees feel indebted to the organisation and want to reciprocate in some way (Yang et al., 2020; Griep et al., 2023). What also counts is imitation of behaviour and followership (Zeng et al., 2022; Kim et al., 2023). It has been found that the positive effect of employees' UPB on their peers' vicarious learning was mitigated, and even turned negative when employees' organisational tenure was low, but peers' deontic injustice was high (Zeng et al., 2022, p. 239). Employees may be willing to engage in UPB when they believe that these actions are ethically appropriate. Such beliefs are strongest among employees where selfish norms prevail (Graham et al., 2020). UPB may occur as a result of a violation or non-performance of a psychological contract (Griep et al., 2023), ineffective ways of responding to employees' unethical behaviour (Schuh et al., 2021), pressure for results and orientation towards goal achievement (Tian and Peterson, 2016; Chen and Chen, 2023; Mo et al., 2022). Strengthening leadership, allocating autonomy and responsibility to subordinates can lead to UPB. This occurs by intensifying their moral disengagement (Gardner et al., 2017; Dennerlein and Kirkman, 2022). It is noteworthy that such behaviour generates simultaneous but conflicting feelings: guilt on the one hand and psychological empowerment on the other (Chen et al., 2023; Jiang et al., 2023). By stimulating psychological empowerment, superiors reinforce employees' belief that they deserve special treatment and rewards, regardless of their performance (Harvey and Harris, 2010). Highly empowered employees may be more likely to engage in UPB when their personal goals are aligned with those of their organisations (Lee et al., 2019) and they strongly identify themselves with their organisations (Naseer et al., 2020).

UPB is also influenced by employees' beliefs and personality traits, for example, a conviction that hierarchical organisational structures are appropriate and status

differences (Clugston et al., 2000) or a high-power distance (Tian and Peterson, 2016) should be accepted. With respect to personality traits, what may trigger unethical pro-organisational behaviour includes an obsessive passion or a strong inclination to work on what people consider important and in which they invest time and energy (Kong, 2016) and a proactive personality (Brown and O'Donnell, 2011). Other research points to the importance of greed (Tacke et al., 2023) and narcissism (Shah et al., 2020; Yu et al., 2020) as components of a manipulative personality (Naseer et al., 2020).

Besides the aforementioned HR and high-performance work systems, the concept of corporate social responsibility has been the subject of research. Findings suggest that employee-oriented CSR can also indirectly (through an employee's perceived insider status) influence such behaviour (Yin et al., 2021). The external CSR can have a positive effect on UPB through symbolic attribution (Wang et al., 2022b).

Employees with high levels of moral identity can act morally and are less likely to engage in unethical pro-organisational behaviour (Zonghua et al., 2022; Xu and Lv, 2018), which applies to all types of ethical climate (McCorvey and Woehr, 2022). In contrast, individuals with lower levels of moral identity are more likely to engage in UPB, especially if they represent high levels of affective commitment (Matherne III and Litchfield, 2012).

As a moderator, high moral identity weakens the positive relationship between a perceived social exchange emphasising the socio-emotional aspects of relationships and employees' UPB (Wang et al., 2019), between a sense of unity with the organisation or superior and UPB (Johnson and Umphress, 2019), as well as between job insecurity and such behaviour (Wang et al., 2022a).

Another group of researchers considered the role of moral decoupling (Fehr et al., 2019), moral disengagement (Schuh et al., 2021; Nguyen et al., 2021; Yao et al., 2022) and moral justification (Chen and Chen, 2023).

UPB is fostered by the endorsement of moral decoupling (Fehr et al., 2019), which is the separation of judgements about a person's actions from judgements about their morality (Bhattacharjee et al., 2013).

Relating to cognitive mechanisms that deactivate or disconnect moral self-regulatory processes that normally inhibit unethical behaviour (Bandura, 1986), moral disengagement also promotes UPB (Schuh et al., 2021; Nguyen et al., 2021).

Research findings indicate that individuals who strongly identify with their organisations are more likely to engage in UPB when they hold strong positive opinions on reciprocity and look forward to future reward from their organisations (Umphress et al., 2010). It is fostered by organisational support (Sharma et al., 2023) and willingness to help the superior (Johnson and Umphress, 2019). Yet another issue is job embeddedness (Ghosh, 2017; Lee et al., 2022), that is a set of forces that influence employee retention (Lee et al., 2014). Employees who are strongly rooted /embedded in their organisations are more likely to engage in UPB (Ghosh, 2017; Lee et al., 2022).

Goal theories

There are many theories relating to financial, individual, strategic, environmental and social goals. In management sciences, management by objective (MBO) and goal setting theory are well known. The less popular ones include the goal achievement theory proposed by I.M. King, the theory of goal pursuit and the theory of goal achievement.

According to the goal setting theory, goal setting improves task performance (Locke and Latham, 1990). The setting of goals is determined by the abilities of those who are to pursue them, task complexity a sense of self-efficacy, feedback and situational constraints (Locke and Latham, 1990). If general goals are not excessively difficult and are accepted, then specific goals may lead to higher levels of performance (Foster, 2003).

In management sciences, the theory of management by objective (MBO) is very well known. This form of management is based on the assumption that if objectives are to be established properly, decision makers need to take into account their motivational functions. In this respect, MBO can be said to refer to Locke's goal setting theory, where the pursuit of specific and challenging goals leads to improved performance. It is common knowledge that this concept has not always been successful. How goals are allocated may constitute a problem (Lee et al., 2019). MBO is oriented towards acquiring immediate results and gives rise to rivalry and political behaviour.

Imogene King's theory of goal attainment provides for all interested parties' participation in the setting and pursuit of goals (in the original version, she used the relationship between nurses and patients) (King, 1992; Park et al., 2017). According to this theory, the person providing support and the person pursuing a goal share information with each other, jointly establish goals and subsequently take action to achieve them. This theory focuses on how direct interactions and support given to others may contribute to goal achievement. The theory points to the role of support and, indirectly, reciprocation.

According to the theory of goal achievement, the following approaches play an important role in the pursuit of set goals: mastery approach, mastery avoidance, performance approach and performance avoidance (Elliot, 1999). Mastery-approach goals focus on the achievement of task-related or intrapersonal competences. Mastery-avoidance goals focus on the avoidance of task-related or intrapersonal incompetencies, that is the avoidance of not learning or not completing a task. Performance-approach goals focus on the achievement of normative competences and results that are better than those of others (Wirthwein and Steinmayr, 2021). Performance-avoidance goals focus on the avoidance of normative incompetencies and results that are worse than those of others (Wang et al., 2018). Mastery or performance-approach goals enhance job performance, but avoidance goals (either mastery or performance) tend to be disadvantageous for performance (Van Yperen and Orehek, 2013).

According to the goal pursuit theory, one's behaviour in pursuing a set goal can be predicted from intentions to make relevant attempts, which, in turn, are predictable on the basis of one's attitude towards success in achieving goals (weighted by expectation of success) and attitude towards failure in achieving goals (Bagozzi and Warshaw, 1990). Motivational theories assume that the pursuit of a goal depends ultimately on how the earlier phases of interest and desire stimulation, initiation and action are completed.

The goal averaging theory is derived from the principles developed by E. Deming (Deming, 1986; Deming, 1994). According to this theory, an important reason for the failure of numerical goals is that they are often based on so-called average production. As a result, employees who are below the average (about half of them) find it difficult to meet quota, while those who score above the average (also about half) are forced by peer pressure not to exceed quotas. Some researchers draw attention to the fact that goal-setting may reduce the volume of production, especially when higher production capacities exist. E. Deming believed that fear is a major mortal disease that organisations suffer from. And setting goals and linking their achievement to employee appraisals leads to rivalry and a decline in employee commitment (Deming, 1986).

Goal theories and development opportunities of UPB

The analysis of existing theories and factors causing UPB allows the conclusion that goal management may be a source of UPB. Unethical behaviour can therefore occur when set goals are too difficult. This is indicated by all theories, but especially the goal setting theory. Research shows that a failure to achieve a set goal causes UPB, therefore, it can be concluded that such a situation happens when goals are too ambitious and some employees are not able to achieve them (Schweitzer et al., 2002), but have the authority to make decisions, for example in the area of reporting. Ambitious individuals may act unethically, for example by engaging in false reporting (Ordonez and Welsh, 2015).

The acceptability of goals depends on many factors but is greater when employees participate in the goal-setting process (Pervaiz, et. al, 2021). Superiors' willingness to share power, allocate autonomy and responsibility may unintentionally increase unethical pro-organisational behaviour among employees. This occurs by intensifying their moral disengagement (Gardner et al., 2017; Dennerlein and Kirkman, 2022). The reinforcing factor that sustains such behaviour is moral justification, i.e. an act of legitimising or rationalising unethical behaviour (Vitell et al., 2011).

A particular problem in UPB is the allocation of goals and rivalry that may occur among employees. If goal allocation is exceptionally fair, employees' personal goals are aligned with those of their organisation (Lee et al., 2019) and they strongly identify themselves with it (Naseer et al., 2020), then UPB can occur. However, the condition for this is that employees are empowered as well as driven by their own self-interest and desire to be positively appraised by others (Lee et al., 2019). Rivalry may facilitate various forms of unethical behaviour, including over-reporting of

performance (Lacaba and Pelicano, 2016). The theory of goal attainment strongly emphasises employees' participation in goal setting and decision makers' support for employees pursuing set goals. However, previous research shows that cooperation in goal setting and support for individuals may give rise to a sense of indebtedness to and identification with those providing support (leaders) and such factors may become a source of unethical behaviour (cf. Yang, 2020). Furthermore, such circumstances may give rise to high level of organisational support when employees want to reciprocate what they perceive as their employer's favours (Yang et al., 2020; Griep et al., 2023). Higher leader-member exchange is significantly and positively related to UPB willingness (Bryant and Merritt, 2021).

Two of the four orientations, i.e. mastery-approach goals and performance-approach goals, are of great importance for the achievement of ambitious goals. This is indicated by the theory of goal achievement. The orientation towards performance-approach goals is mainly predicted by such aspirations as the pursuit of fame, wealth and recognition (Janke and Dickhäuser, 2019). Mastery-oriented individuals expressing a desire for recognition in the eyes of others and motivated by the belief in the strength of acquired competences may set ambitious goals, often without consulting other people's opinions, which may happen at the expense of ethical behaviour (cf. Barsky, 2008). This theory indirectly points to factors that are already known to cause UPB. These include an obsessive passion, i.e. a strong tendency to work on things which one considers important, and in which one invests time and energy (Kong, 2016), and a proactive personality (Brown and O'Donnell, 2011).

The conviction that established objectives are attainable is an important factor in the theory of goal pursuit. Goal pursuit is strongly conditioned by how successful one has been in the previous phases of the pursuit process, and the desire for extraordinary achievements in the future justifies risky behaviour (Kayes, 2005). If a culture of success prevails, goals may be pursued in a way that is not necessarily ethical (Kayes, 2005). Even when organisations achieve their goals, the unintended consequences of success (e.g. the suppression of learning processes) are rarely taken into consideration (Kayes, 2005). Moreover, past successes in the fulfilment of challenging tasks can trigger a tendency to engage in behaviour that is immoral or unethical (Merritt et al., 2010).

Theory of goal averaging (Deming principles) seems to be the least relevant to the understanding of the origins and manifestations of UPB. However, its interesting aspect is the fear of failure to meet goals and, consequently, to keep one's job. And job insecurity and job embeddedness are positively linked to unethical pro-organisational behaviour (Ghosh, 2017). The fear of retaliation or rejection precludes questioning a course of action (Kayes, 2005). Furthermore, observing UPB can lead to feelings of anxiety, as this causes uncertainty about potential negative consequences for the organisation, and thus can lead to undesirable outcomes (Tang et al., 2022).

Managerial conditions enabling UPB in goal pursuit

There are a great number of factors and circumstances that enable the occurrence of UPB during goal pursuit processes. A few of them deserve special attention.

Firstly, goals are set at a level that is difficult or impossible to achieve. For many years, there was a belief that difficult goals could increase performance by having employees focus on goals, motivating them and increasing their persistence (Locke and Latham, 2006). However, recent research shows that excessively challenging goals can lead to unethical behaviour (Welsh and Ordóñez, 2014).

Pursuing difficult goals, employees who want to be perceived as industrious and valuable sometimes consciously or unconsciously resort to dishonest means to achieve such goals (Masood et al., 2024). They gradually become oriented towards numerical results and begin to ignore ethical issues (Jha and Singh, 2023). In practice, there is ample evidence for what happens when pressure for results becomes excessively strong. Acting under pressure from investors and owners, top managers set unrealistically difficult profit targets. This results in the use of creative accounting methods and falsification of data (cf. Cavico and Mujtaba, 2017; Stanisławska, 2019).

Secondly, existing remuneration systems are important. Paying employees for the achievement of goals can lead to unethical behaviour (Ordóñez and Welsh, 2015; Bugdol and Wontorczyk, 2021). Some studies take up the theme of the negative impact of remuneration systems based on goal attainment (e.g. Ordóñez and Welsh, 2015; Bugdol and Wontorczyk, 2021). Their results show that cash rewards lead to better performance than in-kind ones (Presslee et al., 2013). However, there are issues related to the amounts of such rewards, who receives them, whether they are fair and fulfil the motivational function. In some organisations, there are huge differences in remuneration between management and employees. Some investors expect quick returns on their investments (cf. Corner, 2016). At the same time, the majority of shares are owned by large investors, who also earn well. Salaries, therefore, are not that much of an issue for those who earn huge profits (cf. Cutting the pie, 2020). In many organisations, executives receive additional remuneration, a variable part that is dependent on the achievement of goals established and approved by supervisory boards. Huge bonuses earned by top management are the reason for building reward and appraisal systems oriented towards quickly reaching short-term goals. Overall goals are broken down into sub-goals and, in some organisations, employee appraisals depend on the achievement of individual goals. If these are unrealistic, employees and their managers lie and cheat to the detriment of business owners and investors (cf. Cohen, 2005).

Thirdly, employee appraisal systems are a factor that contributes to the development of UPB. If there is rigorous performance appraisal, combined with layoffs for the worst employees and financial bonuses for the best ones, the propensity for UPB may increase. And this tends to happen in organisations using employee rankings. Many studies raise the issue of the fairness of appraisal systems (Jacobs et al., 2014) or measures aimed at reducing unethical behaviour (Lopes, 2023). In practice,

appraisals are the source of dissatisfaction in employees. A negative aspect of rankings is that they can encourage unethical behaviour whose objective is to improve one's own position relative to competitors. A distinctive feature of rankings is that all employees have a goal and are motivated to compete against each other. But it is impossible for all of them to achieve their goals (Piest and Schreck, 2021). Practical experience indicates that unethical behaviour is often adopted in order to improve one's position in a ranking (e.g. a salesperson in the second place in a ranking is ready to puncture a tyre in their competitor's car to increase their own chances for additional points and eventual victory). However, when a ranking is linked to remuneration, some rivals may resort to drawing up false reports or providing misleading data in order to boost their own images and those of their organisations. Such a situation is possible where the appraisals of the performance of top managers are combined with the appraisal of the whole company. Even more deplorable results are obtained when superiors disregard moral aspects in employee appraisals because they themselves are involved in immoral acts (cf. Fehr et al., 2019).

Fourthly, another important factor is the level of employees' empowerment and control. Empowerment is something that influences the speed of processes and lowers the costs of running an organisation. On the other hand, empowered employees are more likely to engage in unethical behaviour (cf. Harvey and Harris, 2010; Lee et al., 2019; Naseer et al., 2020). The objective of control is to have the members of an organisation behave in ways that are conducive to achieving organisational goals (Klein, Beuren and Dal Vesco, 2019). Thus, if there is a complete lack of control and a relatively high level of both psychological and structural empowerment, various forms of unethical behaviour may occur in the absence of strong ethical or moral values.

Conclusion

The individual goal theories are not holistic in character. They only focus on selected factors that may be relevant to the pursuit of goals and UPB. The division of goals itself should be considered from the point of view of: a) the interests of individuals, b) structures and processes. In the former case, an interest could be understood, for example, as obtaining a high salary in the absence of one's own commitment. With regard to structures and processes taking place within them, the issue is not only a fair allocation of goals, but also a reasonably fair allocation of resources necessary to pursue goals. If this allocation is not reasonably fair, any meaningful cooperation among employees is unlikely. Thus, in order for strong identification and reciprocity to take place, the correct allocation of resources is needed.

If the determinants of the theory of goal setting are taken into account, it is unclear to what extent the strong motivational feedback provided by managers and coaching aimed at increasing employees' sense of self-efficacy will cause them to falsify results if previously established goals are not achieved. One can only assume that

this may happen in the light of what is known about the impact of motivational messages concerning important issues (Alniacik et al., 2022).

Imogene King's theory of goal attainment implies joint goal setting. However, it should be noted that it is related to information asymmetry and also depends on the motivation and self-awareness of those who provide and receive support. It is assumed that a person providing support has more knowledge and is therefore perceived as an authority on a given subject. In view of this, the development of unethical behaviour can be considered from the point of view of different types of leadership.

Taking into consideration the theory of goal achievement, it should be noted that result-oriented people tend to avoid tasks regarded as risky because of possible mistakes in their performance. Consequently, they choose easy tasks whose successful fulfilment makes them look good in the eyes of others (Locke and Latham, 2006). And insofar as employees have autonomy over the pursuit of their goals, this attitude reduces the possibilities for the development of UPB.

The age of employees, for example, is not insignificant. Mastery avoidance is often found in older people when they gradually lose their physical and mental abilities (Theodosiou et al., 2018). This theory does not exclude the role of emotions in goal attainment; they may emerge, for example, during periods of failure (Smiley et al., 2016).

Goal pursuit is strongly conditioned by how successful one has been in the previous phases of the pursuit process, and the desire for extraordinary achievements in the future justifies risky behaviour (Kayes, 2005). However, this is the case where a goal is pursued indiscriminately and immorally. If it is not achieved, some managers will take various unethical actions. Thus, it is important how individual phases of the goal pursuit process are assessed, verified and reported. One can only assume that, in quality management systems providing for regular management reviews, there may be a mechanism for an adjustment and correction of goals, and perhaps in this way the development of unethical behaviour is less likely.

With regard to Deming's views on goal averaging and fear, attention should be paid to not so much factors such as identification or moral disengagement, as organisational and technical problems. In this context, the question arises, under what conditions production averaging can occur. It can happen only where the planning of goals depends on employees themselves. In the case of service companies, quantity averaging is done by introducing standards that take into account the capabilities of both the weakest and the strongest workers. E. Deming's theory remains valid and up-to-date. It is surprising that it is being confirmed by various studies so many years after its presentation.

There are inherent limitations in the applied review method. Searches based on keywords and analyses of source texts do not constitute a perfect method as the author has no possibility to verify the presented results. Previous studies have been conducted in different business organisations representing different cultures.

Secondly, when talking about goal management, the broader organisational ethical context should be taken into account. The occurrence and development of UPB may depend on a number of other factors. Earlier research suggests that the following factors play an important role in goal management: goal control, the commitment of management to enable the effective implementation of a corporate strategy, the congruence levels between managerial values and organisational goals, the knowledge of the circumstances, opportunities and threats associated with the performance of tasks and the pursuit of goals (Carver, 2018), as well as the cohesion of established objectives (Gagné, 2014). It should also be remembered that goal is not the most fundamental motivational concept; it does not provide a definitive explanation of human action. A more important role is played by needs and values (Locke, 1978).

Taking into account all the goal theories described above, it can be concluded that people who receive strong organisational support (in terms of competence development, psychological strengthening and financial rewarding) may feel a sense of indebtedness to and identification with their supporters and thus manifest UPB, especially if those providing support have greater knowledge and experience or fulfil the role of an authority on particular issues.

If such people manifest strong aspirations for fame or wealth, have confidence in the strength of their acquired competences and expect recognition in the eyes of others, the development of such behaviour is even more likely. Personality traits of empowered individuals, such as an obsessive passion and/or a proactive personality, play a reinforcing role.

A work environment dominated by a culture of success amplifies tendencies towards unethical behaviour. The influence of superiors and environmental factors such as a culture of success may trigger the emergence of moral disengagement, i.e. cognitive mechanisms that deactivate or disengage self-regulatory moral processes that normally inhibit unethical behaviour (Bandura, 1986). What may also occur is moral justification, i.e. acts legitimising or rationalising unethical behaviour.

Managerial factors that foster UPB include setting goals that are difficult or impossible to achieve, reward systems (paying for the achievement of goals), employee appraisal systems – mainly rankings, a complete lack of control over employees and a significant degree of their empowerment - both psychological and structural.

When interpreting the results of the literature review, it is important to note the strength of the individual factors and the situational constraints (e.g. constraints triggered by crisis situations). It is also important not to overlook the dominant role of ethical values. Incorporating ethical values into management practices not only mitigates the risk of unethical pro-organizational behaviours but also reinforces a culture of integrity and accountability. It is imperative that organizations establish transparent ethical guidelines and provide ethical standards to ensure these principles are integrated into daily operations of the organizations. Additionally, fostering an environment where ethical dilemmas can be openly discussed and where employees

feel supported in making ethical decisions will further enhance the resilience of organizations to crises. The ultimate goal should be to align organizational objectives with ethical practices, ensuring sustainable success that upholds the dignity and respect of all stakeholders involved.

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**UKRYTY KOSZT ZWYCIĘSTWA ZA WSZELKĄ CENĘ:
NIEETYCZNE ZACHOWANIA PROORGANIZACYJNE
PERSPEKTYWA TEORII CELÓW**

Streszczenie: Celem tego badania jest opracowanie mechanizmów zrozumienia zjawiska nieetycznego zachowania proorganizacyjnego (UPB) w kontekście teorii celów. Przegląd UPB ma kilka implikacji dla lepszego zrozumienia w ogólnym kontekście UPB i stanowi podstawę dla przyszłych i potencjalnie bardziej skutecznych strategii zarządzania, które mogą ograniczyć UPB w miejscu pracy. Metodyka zastosowana w tym badaniu to systematyczny przegląd literatury, który odnosi się do informacji z różnych baz danych wspomagających analizę teorii celów i ich związku ze zjawiskiem UPB. Główne wyniki przeglądu wykazały, że UPB jest wynikiem praktyk menedżerskich i intensyfikacji celów organizacyjnych. Zidentyfikowano teorie wyznaczania i osiągania celów, które mogą sprzyjać pojawieniu się UPB w formie celów organizacyjnych i praktyk menedżerskich. Niektóre istniejące teorie celów, takie jak teorie wyznaczania i osiągania celów, zostały przeanalizowane, aby zrozumieć ich wkład w wywoływanie UPB.

Słowa kluczowe: nieetyczne zachowanie proorganizacyjne, teorie związane z celami, zachowanie menedżerskie, etyka zarządzania