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A Bigger Challenge: Types of Perceived Corporate Hypocrisy in Employees and their resulting Attitudes and Turnover Intentions

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A Bigger Challenge: Types of Perceived Corporate Hypocrisy in Employees and their resulting Attitudes and Turnover Intentions

The purpose of this study was to investigate the comparative impacts of the four salient aspects of employees' perceived corporate hypocrisy (PCH), namely PCH based on psychological contract breach (CB), perceived lack of morality (MOR), double standards (DS), and word-action gap (WA), on employees' turnover intentions and attitudes towards corporations.

A self-reported online survey was designed to collect data from 520 retail employees using Qualtrics. PCH-MOR had the most detrimental effect on employees' attitudes and turnover intentions, more than other PCH types. PCH-DS had the second-highest negative impact on employees' attitudes, whereas PCH-WA was the second-highest predictor of turnover intentions. Employees' negative responses were more concerning for PCH attributed to organizational aspects than the personnel This study generated a deeper understanding of the multi-faceted PCH. It identified the types of PCH that need to be prioritized to guide corporations in attributing the correct areas of concern and determining the scopes of management.

While prior research conceptualized employees' PCH as a single-dimensional construct, this study is the first to acknowledge its multi-faceted nature. Although a few studies theoretically proposed its salient aspects, this study presented empirical evidence of this framework, comparing their varied impacts on employees. Contrary to the dominant notion of characterizing PCH as word-action inconsistency, this research presented evidence that employees' PCH characterized by a perceived lack of morality was more worrisome. This study presented empirical evidence for the organizational and individual levels of PCH, noting PCH attributed to organizational aspects as a bigger concern

Introduction

Exploration of the ethical concerns of business organizations is hardly new (Martinez *et al.,* 2021). Over several decades, studies have analyzed the lack of and likewise the importance of ethical commitments for corporations' success (Brenkert, 2019; Trevino *et al.*, 2014). In August 2019, this commitment to ethical notions was further upheld when the Business Roundtable announced corporations' goals to be geared towards an economy that benefits all its stakeholders and not just financial profits (Business Roundtable, 2019). As a result, scholars and practitioners have manifested a renewed interest in the need for corporate ethics. An integral system incorporating morals and values within organizational cultures, above and beyond profit at any cost, is being increasingly adopted by corporations to survive environmental uncertainties (Mahmud *et al.,* 2021). Multiple approaches including corporate social responsibilities (Brenkert, 2019), triple bottom line (Burfod *et al*., 2016), organizational culture management (Martinez *et al.,* 2021) to name a few, have been underpinned to implement ethical commitments.

However, the overwhelming demand of business ethics among stakeholders as well as their lucrative outcomes often results in corporations communicating their commitment to ethical notions and values, although covertly not complying with those norms (Chang, 2016). Some researchers explain this inconsistent approach as a necessary decoupling strategy for corporations to meet the pressure of obligatory ethical commitments from stakeholders (MacLean *et al.*, 2014). While other researchers perceive such duality as corporations using ethical commitments as a smokescreen to proliferate unethical practices (Goswami and Bhaduri,

2021). Irrespective of the rationale behind such inconsistencies, such a divergence of corporations from their ethical claims is perceived as an act of hypocrisy.

Corporate hypocrisy has become a mainstream concern in the business world (Business of Fashion, 2019). Corporations not aligning actions with their assertions have become a common scenario and are often perceived of corporate hypocrisy (PCH) by their stakeholders (Wagner *et al.*, 2009), specifically by employees (Goswami *et al.*, 2018). For example, recently several fashion brands were called out for not walking their talks regarding glaring social justice issues (Elan, 2020). Volkswagen was found pursuing unethical approaches to pass emission tests while publicly asserting its commitment to safeguarding the environment (Rhodes, 2016).

Although PCH is conceptualized as a belief formed when corporations claim to be something there are not (Wagner *et al.,* 2009), psychological, organizational, and philosophical literature highlight PCH as a complex concept, constituted of multiple aspects (Batson *et al.*, 2002; Condon and Revelle, 2014; Goswami *et al.*, 2018; Valdesolo and DeSteno, 2007). PCH can be portrayed in different forms based on the salient factors such perceptions stem from (Wagner *et al.*, 2020). Specifically, employees' PCH was identified to be of four types based on the salient factors, namely psychological control breach, perceived lack of morality, double standards, and word-action inconsistency (Goswami *et al.*, 2018). For example, organizational studies largely estimate employees' PCH as a reflection of perceived psychological contract breach (Greenbaum *et al.*, 2015). While others suggest hypocrisy being pivoted around claims of moral values, and that commitment to morality or a lack thereof is integral to explaining PCH (Lonnqvist *et al.*, 2014). Yet others attribute PCH to corporate double-standards, biased judgments for transgressions (Monin and Merritt, 2012). This conceptual plurality suggests a need to investigate PCH as a complex concept.

Prior research on employees' PCH as a single-dimensional construct investigated its impacts to report that it can negatively impact their workplace behavior, intentions to quit, and attitude towards corporation (Goswami and Ha-Brookshire, 2016; Miao and Zhou 2020). Similarly, employees' PCH leads to damaged ethical legitimacy, tarnished brand reputation, high turnovers, poor performances, and reduced financial viability, to name a few (Goswami *et al.*, 2018; Scheidler *et al.*, 2019). However, given the multi-faceted nature of employees' PCH, each of the four PCH types can be expected to have varied effects on employees. PCH based on perceived lack of morality might influence employees differently than that based on employers' breach of psychological contract (Wagner *et al.*, 2020). Similarly, an employee's PCH based on corporations' double-standards is different than PCH evoked due to value-action conflicts (Scheidler *et al.*, 2019), and hence, might have varied impacts on employees. While such theoretical speculations about varied forms of employees' PCH were argued, currently there is a lack of a comparative assessment of these PCH types and their influences.

Likewise, this study examined each of the four types of employees' PCH in their impacts, integrating literature from psychological, organizational, and philosophical disciplines. Prior studies frequently cited employees' PCH to impact turnover intentions and negative attitudes (Philippe and Koehler 2005; Scheidler *et al.,* 2019), and hence, this study continued to focus on these two consequences to compare PCH types. This study centered around the U.S. retail industry, as this significant employment sector has often been criticized of employees' PCH (Goswami and Ha-Brookshire, 2016).

Employees play a pivotal role in corporate performance and represent a credible source of corporate identity for other external stakeholders (Scheidler *et al.*, 2019). By investigating employees' PCH and analyzing its four types placed against each other, this research generates a

deeper understanding of which areas of PCH need to be prioritized to create a better workplace relationship. Further, knowledge of higher-risk PCH types can help corporations create effective strategies to foster positive perceptions among employees and manage their resulting behaviors.

Literature Review

Employees' PCH and salient factors

PCH is defined as "a perception of corporate pretensions of having a virtuous character" (Goswami *et al.*, 2018, p. 2). It has been conceptualized as word-action inconsistencies (Miao and Zhou, 2020), deceptions (Wagner *et al.*, 2020), double standards (Scheidler *et al.*, 2019), counter to integrity (Simons, 2002), psychological contract breach (Scheetz and Fogarty, 2019), pretentious morality (Lonnqvist *et al.*, 2014), to name a few. Based on theories such as social identity theory, exchange theory, dispositional inference theory, scholars have argued how hypocrisy relates to each such salient aspect. Goswami *et al.* (2018) were the first to conceptualize employees' PCH as four types based on their attributing factors, namely PCH based on psychological contract breach (CB), perceived lack of morality (MOR), double standards (DS), and word-action gap (WA). The authors categorized PCH based on the former two attributing factors as perceptions evaluating corporations at an organizational level, while PCH based on DS and WA as employees' perceptions about corporations at an individual level. While the study lacked empirical support, it presented a strong theoretical framework to deconstruct employees' PCH and thus was used in this study.

     PCH-CB. Psychological contract (CB) is defined as "an individual's beliefs regarding the terms and conditions of a reciprocal exchange agreement between that person and another party" (Rousseau and McLean Parks, 1993, p. 19). In the organizational literature, psychological contract and its breach have often been studied in contexts of hypocrisy (Philippe and Koehler, 2005; Scheetz and Fogarty, 2019). PCH is evoked in employees when their beliefs about reciprocal exchange agreements between themselves and corporations are broken (Greenbaum *et al.*, 2015). In other words, employees perceive that, in exchange for their employment, they must receive certain deliverables as implicitly and explicitly promised by their employer corporations, and their employers have obligations to fulfill such promises. However, if corporations are perceived to not fulfill such promised obligations, employees perceive such breaches and failure to deliver on promises as hypocrisy at the corporation's end (Wagner *et al.*, 2020). Goswami *et al.* (2018) explained that while CB is imperative to organizational perceptions, it specifically relates to employees' PCH as its salient aspect to impact employees' behaviors. Further, PCH-CB specifically represented the organizational level of corporate hypocrisy, where divergence between corporate promises and actions related to reciprocal exchange agreements made employees lowly evaluate the organization.

     PCH-MOR. Stemming off the philosophy literature and its deep-seated virtuousness, PCH is believed to be underlined with pretention of morality (Batson *et al.*, 2002). When corporations are believed to infer morality among their stakeholders for self-serving ulterior motives, such forms the core of employees' PCH (Lonnqvist *et al.*, 2014). For example, Wells Fargo defrauded its clients while carrying on propaganda for ethical behaviors (McLean, 2017). Such PCH emerges with corporations making intentional statements to infer about their strong moral system, but not having these qualities in reality and avoiding such at all expense. Based on corporations' moral practices and commitment, employees determine their PCH within a corporate setting. While Monin and Merritt (2012) explained that MOR is imperative to

hypocrisy in general, Goswami *et al*. (2018) argued it specifically as a salient aspect of employees' PCH that impacts employees' behaviors. Additionally, the authors identified PCH-MOR to specifically represent the organizational level of employees' hypocrisy perceptions, as perceived inconsistencies between moral ideologies and values made employees lowly evaluate the corporation as an organization.

PCH-DS. According to social psychology studies, if employees believe corporations to evaluate their own moral transgressions differently and more leniently than how they evaluate others, PCH based on double-standards is evoked (Alicke *et al.*, 2013; Monnin and Merritt, 2012; Scheidler *et al.,* 2019; Valdesolo and DeStono, 2007). PCH related to corporations' double-standards has been studied in reference to inconsistent corporate strategies, inconsistent moral principles for public and private platforms, discrepancies in management actions, and inconsistent organizational culture (Goswami and Ha-Brookshire, 2016; Phillipe and Koehler, 2005; Scheidler *et al.,* 2019). Thus, if corporations are believed to use different standards of judgment, favor one over the other, or announce higher standards publicly while following more lenient standards within four walls, such make employees reassess the corporations' integrity and experience PCH (Goswami *et al*., 2018). This type of PCH was identified by Goswami *et al*. (2018) to occur at the individual level as such inconsistent standards of judgment are manifested in supervisors' or the management's actions.

PCH-WA. In the business literature, PCH is described as perceptions evoked in employees when they believe their corporations behave contradictory to their assertions, i.e., not practice what they preach (Kim *et al*., 2015; Wagner *et al.,* 2009). Literature indicates PCH to be generated due to divergence between corporations' words and actions, for example, the executives preaching about stakeholder capitalism but not implementing such in their actions (Goswami and Bhaduri, 2021; Miao and Zhou, 2020). Studies found that word-action gap in employers can affect employees' performance, organizational effectiveness, and organizational citizenship behavior (Dineen *et al.,* 2006), and can more readily subscribe to employees' PCH (Goswami *et al*., 2018). PCH-WA was identified by Goswami *et al*. (2018) to specifically represent the individual level of corporate hypocrisy, as inconsistencies between words and actions are often noticed among managers and supervisors (i.e., individuals who represent the face of the corporation).

Impacts of employees' PCH

Employees' PCH has mostly been studied as a unidimensional construct to understand how such perceptions impact employees and the corporation. For example, Scheidler *et al.* (2019) found that when corporations' strategies are inconsistent between their external and internal platforms, such DS create PCH among employees which eventually challenge their attitude and turnover intentions. Philippe and Koehler (2005) studied PCH based on WA as well as CB, to investigate how these impact employees' turnover intentions. Goswami *et al.* (2018) investigated employees' PCH measuring its impacts on employees' intentions to quit and attitude towards corporations. Yet other studies found employees' PCH to reduce their interest in existing jobs, increase anxiety, and have intentions to disassociate from such employers (Hadadian *et al*., 2016; Miao and Zhou, 2020). Thus, while PCH tarnishes corporations' legitimacy and credibility among employees, a dominant amount of literature reports of PCH affecting employees' psychology and behavioral intentions, specifically employees' attitudes towards corporation and turnover intentions (Babu *et al*., 2019; Goswami and Ha-Brookshire, 2016). Likewise, this study

also pivoted around employees' attitudes and turnover intentions to understand the comparative impacts of various types of PCH.

PCH types, turnover intentions, and attitude towards corporation. In this section, rationalization and justification of why different types of PCH might have varied impacts on employees are argued. It is important to note here that while each of these PCH types and their impact can be explained by different theories such as social identity theory, exchange theory, or dispositional inference theory, no single theoretical framework can explain inter-factor comparative impacts of these varied PCH types. Thus, this study based its propositions on a prior exhaustive review of the literature. Turnover intentions are defined as the extent to which employees plan to disassociate from their organizations and look for newer employment opportunities (Ko and Campbell, 2020). While employees' PCH is known to increase their turnover intentions, literature shows that such intentions can vary based on the attributing predecessors (Griffeth *et al.*, 2000). Employees' attitude towards corporations is defined as their cognitive and affective evaluations of their employer corporations, which allow them to express their feelings, beliefs as well as their association towards the corporation (Lee and Ha-Brookshire, 2017). While employees' PCH is known to negatively influence their attitude towards corporations, these overall general evaluations of their employers vary strongly due to attributing factors (Zhao *et al.*, 2007). Likewise, based on the four different types of employees' PCH, the resulting turnover intentions and attitudes might vary from each other.

When corporations are perceived to not fulfill their implied employment contract in a reciprocal exchange of their service, such PCH generates strong turnover intentions (Goswami *et al.*, 2018) and harms employees' affective evaluations of their employer corporations (Scheidler *et al*., 2019). That is, if employees believe corporations to have breached the implicit idea of reciprocity in return to their employee services, PCH-CB will dampen their employment intentions and challenge employees' attitudes. Implicit rewards, such as remunerations, promotions, job security, etc., are strong contingency factors to predict employees' intentions and actions (Greenbaum *et al.*, 2015), and thus, PCH-CB of fundamental rewards can be expected to have a profound influence on turnover intentions. Similarly, given the significance of CB as a contingency factor in predicting employees' attitudes (Zhang *et al.*, 2018), PCH-CB might substantially threaten employees' attitudes towards the corporation.

However, employees have strong moral expectations of their employers, and if corporations are perceived of compromised morality, PCH-MOR impacts employees' continued intentions of employment within the corporation (Babu *et al*., 2019) and attitudes towards corporations (Goswami *et al*., 2018). Recent studies have reported employees assess morality higher than other employment factors, such as financial remuneration and benefits (Ell, 2017). In an era when employees hold corporations as moral agents obliged to preserve ethical commitments (Ell, 2017) and evaluate corporations' moral endeavors before considering employment there (Jenkin, 2015), PCH-MOR can be expected to lead to strong negative attitudes and increased turnover intentions among employees, perhaps more than other PCH.

On the other hand, if perceived discrepancies exist between how corporations expect others to behave and how they actually behave in a given situation (Monnin and Merritt, 2012; Valdesolo and DeStono, 2007), or how corporations treat different groups of stakeholders (Scheidler *et al*., 2019), employees' PCH-DS disrupt intentions of continued employment (Dineen *et al*., 2006) and their attitudes (Goswami *et al*., 2018). Since employees have an insider status to quickly identify any such DS, unfair strategies, favoritism (Scheidler *et al.*, 2019), and employees' expectations of corporate fairness strongly dominate their resulting behaviors (Kang

and Sung, 2019), a lack thereof in PCH-DS might have a fast and dominating impact on their turnover intentions and attitudes, perhaps more than other PCH types.

Finally, the extent to which corporations are perceived to "walk their talks" represents their integrity in employees' minds (Mclean *et al*., 2015), and an inconsistency marking PCH-WA negatively impacts employees' interest in employment (Philippe and Koehler, 2005) and attitude (Goswami and Bhaduri, 2021). This perceived lack of consistency between what organizations assert and what they do represent the most common reason for PCH in the literature (Greenbaum *et al*., 2012; Wagner *et al*., 2020). Examples of such PCH-WA are more frequent in the industry such as Volkswagen (Rhodes, 2016), H&M (Segran, 2019), Thinx (George-Parkin, 2017). Hence, such PCH-WA are more discernable and easier to observe compared to other types of PCH, and thus might have a more straightforward and quick influence on employees' turnover intentions and attitudes compared to other types of PCH. In this light, as turnover intentions and employees' attitudes depend on their attributing factors (Griffeth *et al*., 2000; Guha and Chakrabarti, 2016; Zhao *et al*., 2007), different types of PCH might impact them variably. Therefore, this study hypothesizes:

> H1: The four types of PCH, namely PCH based on CB, MOR, DS, and WA, will variably increase employees' turnover intentions.
> H2: Types of employees' PCH, namely PCH based on CB, MOR, DS, and WA, will variably challenge employees' attitudes toward corporations.

Attitude as Mediator to turnover intention

The study also argues that as different types of PCH variably impact turnover intentions, as discussed above, this process might be partially mediated by employees' attitudes towards corporations. Attitude has been a dominating factor to shape employees' intentions of continued employment (Choi and Kim, 2015; Zhao *et al*., 2007) and has been reported to mediate impacts of employees' perceptions on turnover intentions, job satisfaction, and performances (Lee and Kim, 2013) and corporate reputation (Brammer and Millington, 2005). Thus, applied to this study, a similar mediating role is hypothesized between employees' PCH and turnover intentions. When different types of PCH would increase employees' intentions to terminate employment, such perceptions might also make employees poorly evaluate their corporations in the process. Thus, the study proposes:

> H3: Employees' attitudes towards corporations mediate the relationship between their PCHs and turnover intentions.

Method

Research design, population, and sample

The study espoused a self-reported online survey design examining different types of PCH, attitudes towards the corporations, and turnover intentions among employees in selected retail industries in the US. According to the literature, a total of 12 retail sector industries as represented by the North American Industry Classification System 441110 to 453998 and 454111, including home furnishing, clothing, general merchandise, food and beverage to name a few, were reported of employees' PCH (Goswami *et al.,* 2018). Therefore, employee participants were randomly recruited nationwide from each of these retail industry sectors via Qualtrics.

All participants were required to have at least one year of continuous retail experience within a specific corporation. Primarily, this was to ensure that participants had spent substantial

time and had sufficient exposure and experiences within their corporations (Goswami and Ha-Brookshire, 2016). Additionally, all participants were required to be at least eighteen years of age to be eligible to participate. A further screening process related to the length of the survey was also used to identify eligible participants. Based on the initial 50 responses, 8.58 minutes was observed as the average length of the survey. Likewise, it was used as a speed check to screen out future participants if found completing the survey in about one-third of the average time. Using the above selection criteria, a sample of 520 participants was derived.

The demographic characteristics of the sample (N=520) are described in Table 1. Participants were 27.3% male and 72.7% female, and most of their age ranged between 21 and 30 years (35.5%), followed by those aged 31 and 40 years (28.8%). In terms of annual earnings, 13.8% earned less than USD 20,000, 23.8% earned between 20,000 and 34,999, 19.4% earned between 35,000 and 49,999, 21.3% earned between 50,000 and 74,999, 12.1% earned between 75,000 and 99,999, and 9.6% earned USD 100,000 or above. As for their employment industry, the majority of the participants represented the clothing and accessories industry (23.8%) and a comparable represented the general merchandise industry (22.6%). In terms of their employment status, 63.7% of participants were full-time employed.

Table 1. Demographic Characteristics (N = 520)

Variable	Levels	Frequency	Percentage
Age	18-20	28	5.4
	21-30	184	35.5
	31-40	150	28.8
	41-50	82	15.7
	51-60	62	11.9
	61 and above	14	2.7
Gender	Male	137	26.3
	Female	378	72.7
	Prefer not to disclose	5	1
Ethnicity	Caucasian	392	75.2
	Hispanic	47	9
	African-American	39	7.5
	Asian	15	3.1
	Other	27	5.2
Employment Status	Part-time	172	33
	Full time	331	63.7
	Not employed	9	1.7
	Retired	8	1.5
Workplace	Retail shop floor	417	80.2
	Corporate office (on-site and off-site)	103	19.8
Work Industry	Motor vehicle and parts	3	0.6
	Furniture and home furnishing	20	3.8
	Electronic and appliances	37	7.1
	Building material, garden equipment, and supplies	26	5
	Food and beverage	71	13.6
	Health and personal care	37	7.1

	Gasoline	14	2.7
	Clothing and clothing accessories	124	23.8
	Sporting goods, hobby, book, and music	34	6.5
	General merchandise	117	22.6
	Miscellaneous	37	7.1
Income	Less than 20,000	71	13.8
	20,000 – 34,999	124	23.8
	35,000 – 49,999	101	19.4
	50,000 – 74,999	111	21.3
	75,000 – 99,999	63	12.1
	100,000 or above	50	9.6

Measures

The four types of PCH were measured using scales from Goswami *et al.* (2018). PCH-CB was measured with 15 items. A sample item includes "My company's policies do NOT match the promises made to employees". PCH-MOR was measured using 16 items and a sample item includes "My company does NOT care for its employees, but money". PCH-DS was measured by eight items. A sample item includes "My supervisor does NOT hold everyone at all levels equally accountable for their mistakes". And PCH-WA was measured using 10 items and a sample item includes "The values my supervisor communicates to the society are NOT consistent with employees' experiences at work". All the items were measured on four-point Likert scales, with 1 indicating "strongly disagree" and 4 indicating "strongly agree" to hypocrisy perceptions. Use of such forced-choice orientation (such as a four-point scale with no neutral point) is recommended to avoid participants taking a middle ground on sensitive issues, such as PCH (de Vellis, 2003). Further, participants were asked to recall and consider a bad experience from their most recent retail corporation employment to answer the questions. Recalling experiences in a survey is recommended to increase the cognitive load of the survey and control any social desirability bias among participants (Larson, 2019).

Employees' turnover intentions were measured using a three-item, five-point (1: strongly disagree to 5: strongly agree) scale adapted and modified from Alniacik *et al.* (2013). Employees' attitude towards corporations was measured using a four-item seven-point semantic-differential scale (Wagner *et al.*, 2009). Variables were measured on different scale formats to reduce any method biases due to commonalities in scale endpoints and anchoring effects (Podsakoff *et al.*, 2003). Participants were asked to indicate their turnover intentions and attitude towards the corporation based on the same retail corporation they most recently worked at and considered to answer PCH questions. Finally, two attention filters were included in the survey to confirm the study's validity. See Table 2 for measures.

Table 2. Measures used for the study

Variables and Measures	Cronbach's Alpha
PCH based on CB (Goswami *et. al.*, 2018)	.95
1. My company BREAKS most of the promises made during recruitment. 2. My company breaks many of its promises to me for NO fault of my own. 3. My company mostly FAILS to meet its obligations to me. 4. My company often does NOT fulfill its most important obligations to me. 5. My company often LIES to me. 6. My company does NOT acknowledge employees as humans. 7. My company often THROWS ME UNDER THE BUS for its own benefits. 8. My company has NO compassion for its employees.	

9. My company uses my mistakes to INDIVIDUALIZE me.	
10. My company TAKES CREDIT for my ideas.	
11. My company RANDOMLY changes its goals without communicating this to employees.	
12. My company does NOT have employees' best interests at heart.	
13. My company tends to look out only for ITSELF.	
14. My company's policies do NOT match the promises made to employees.	
15. My company makes promises to employees, which I can RARELY expect to actually happen.	
PCH based on MOR (Goswami *et. al.*, 2018)	.96
1. My company is UNJUST to its employees.	
2. My company is UNFAIR to its employees.	
3. My company is SELFISH.	
4. My company has almost NO moral principles.	
5. My experience in my company is often NOT personally satisfying.	
6. My company does NOT care for its employees, but only for money.	
7. My company is INEFFICIENT in enacting its own set principles.	
8. My company often COMPROMISES its important values as shared in public.	
9. My company PRIORITIZES its benefits over employees' benefits.	
10. My company PRETENDS to appear moral.	
11. My company engages in morally WRONG acts when it can get away with them.	
12. My company FIRES people on unjust grounds when it can get away with it.	
13. My company's moral values are NOT the same as my moral values.	
14. My company's values often CHANGE when it comes to getting things done.	
15. My company does NOT behave honestly when dealing with employees.	
16. My company does NOT behave ethically when dealing with employees.	
PCH based on DS (Goswami *et. al.*, 2018)	.93
1. My supervisor does NOT practice what (s)he preaches.	
2. My supervisor GETS AWAY with doing things I can't.	
3. There is an 'us' VERSUS 'him/her' between employees and supervisor.	
4. My supervisor does NOT apply the same standards for performance to all employees.	
5. My supervisor does NOT hold everyone at all levels equally accountable for their mistakes.	
6. My supervisor does NOT give me enough authority to carry out my job responsibilities but penalizes me for lack of performance.	
7. The amount of work my supervisor requires me to do CONFLICTS with the quality of work (s)he expects.	
8. My supervisor FAVORS employees based on her/his personal preferences rather than employees' abilities.	
PCH based on WA (Goswami *et. al.*, 2018)	.95
1. My supervisor does NOT conduct herself/himself according to the same values (s)he talks about.	
2. My supervisor PRETENDS to be someone (s)he is not.	
3. The values my supervisor communicates to the society are NOT consistent with employees' experiences at work.	
4. The way my supervisor represents himself/herself to the public is very DIFFERENT from what happens internally.	
5. There is a DIFFERENCE between what my supervisor says and what (s)he does.	
6. My supervisor's behaviors do NOT reflect the company's values.	
7. My supervisor MISLEADS employees with her/his communication and conflicting actions.	

8. My supervisor is DECEPTIVE. 9. My supervisor shows employees what they want to see INSTEAD of the reality of the situation. 10. My supervisor MISLEADS employees about the real motives of the company.	
Attitude toward Corporation (Wagner *et al.*, 2009)	
If I am to be in a company as described in above questions, my feelings towards that company would be: 1. Unfavorable/favorable 2. Bad/Good 3. Unpleasant/pleasant 4. Negative/Positive	.96
Turnover Intention (Alniacik *et al.*, 2013**)**	.91
If I am to be in a company as described in above questions, I would: 1. NOT look forward to another day at the company. 2. Often consider QUITTING that job. 3. Actively look for a different job in a DIFFERENT company.	

Note: Higher score represented higher PCH, more favorable attitude toward corporation, and higher turnover intention.

Data analyses
Participants' demographic characteristics were examined using descriptive analyses. To test the study hypotheses, Model 4 of PROCESS (Hayes, 2018) was used. This macro is popularly used to test mediation relationships using regression-based conditional analyses with bootstrapped confidence intervals, as it provides high statistical power for the test without assuming normality in response distribution or requiring large-sized samples (Hayes, 2018). Observed variables were used for the analysis since the model was theoretical, and all the constructs were verified through PCA to be reliable and valid. Since the data analysis macro does not identify more than one independent variable in the model and the study used five independent variables and a mediator, the coefficients of this multi-variable model were estimated using only one variable at a time and designating other independent variables as covariates (Hayes, 2018). Thus, for five independent variables, the same mediation-based PROCESS analysis was run five times.

Results

Factor analyses, reliability, and validity
Multidimensional factor analysis of PCA, with oblique rotation, was conducted to assess convergent and discriminant validities. Data revealed statistically significant Bartlett test of sphericity ($\chi2 = 24961.27$, df = 1176, p < .001), and the Kaiser-Meyer-Olkin measure as .97, indicating sufficient factorability to proceed with PCA (Hair *et al*., 2010). Results revealed six principal components (using eigenvalue> 1). All 15 items for PCH-CB loaded on to first factor (factor loadings: .77 to .47), all 16 items for PCH-MOR loaded on to second factor (factor loadings: .85 to .59), all eight items for PCH-DS loaded on to third factor (factor loadings: .76 to .61), all 10 items for PCH-WA loaded on to fourth factor (factor loadings: .76 to .58), all three items for turnover intentions loaded on to fifth factor (factor loadings: .62 to .54), and all four items for attitude towards corporation loaded on to sixth factor (factor loadings: .50 to .55). Since all factor loadings were positive and above 0.4, these were considered acceptable (Howard,

2016), and thereby indicative of convergent validity of the model. Further, AVEs (ranging from .50 to .59) for the four types of PCH were above .50, were higher than the square of the inter-construct correlation estimates, and thus confirmed their discriminant validity (Bentler and Bonett, 1980). Reliabilities (Cronbach α) of the scales were reported as: PCH-CB: 0.95, PCH-MOR: 0.96, PCH-DS: 0.93, PCH-WA: 0.95, turnover intention: 0.91, and attitude toward corporation: 0.96.

Hypotheses tests

PROCESS results indicated that first, PCH-MOR and PCH-WA directly impacted participants' turnover intention (MOR: β = .17, p < .001, CI_{95} = .05, .31; WA: β = .13, p= .02, CI_{95} = .02, .26). PCH-CB and PCH-DS did not show significant impact on turnover intentions (CB: β = .04, p= .35, CI_{95} = -.05, .14; DS: β = .08, p= .19, CI_{95} = -.04, .21). These indicated participants' turnover intentions were variably impacted by the four types of PCH, partially supporting H1. Thus, participants' turnover intentions became most evident for PCH based on assumed lack of morality among corporations at the organizational level, followed by PCH for assumed inconsistencies between management's words and actions within the corporations (compared to other types of PCH).

Second, PCH based on MOR and DS had significant negative effects on participants' attitude towards corporation (MOR: β = -.31, p =.0002, CI_{95} = -.54, -.17; DS: β = -.20, p=.009, CI_{95} = -.42, -.06), while PCH based on CB and WA did not show any significant impact on attitude (CB: β = -.03, p=.62, CI_{95} = -.16, .09; WA: β = -.03, p=.74, CI_{95} = -.19, .14). These indicated that participants' attitude towards corporation was variably challenged by the four types of PCH, partially supporting H2. Thus, participants' attitude towards corporation became worst for PCH based on assumed lack of morality among corporations at the organizational level, followed by PCH due to double standards of judgment as manifested by the corporate management at the individual level (compared to other types of PCH).

Third, attitude toward corporations resulting from PCH-MOR negatively impacted participants' turnover intentions (β = -.15, p<.001, CI_{95} = -.25, -.06), indicating a partial mediation effect of the attitude towards corporation. However, this mediated effect is smaller than the direct of PCH-MOR on turnover intentions, indicating that participants' PCH-MOR is a better predictor for their turnover intentions than their intermediate attitude. Attitude resulting from PCH based on CB, DS, and WA did not show any significant indirect impact on turnover intentions (Att_{CB}: β = -.01, CI_{95} = -.06, .03; Att_{DS}: β = -.10, CI_{95} = -.21, .01; Att_{WA}: β = -.01, CI_{95} = -.11, .09). Thus, H3 was partially supported. Figure 1 shows the findings of the study.

Figure 1: Conceptual model showing study findings
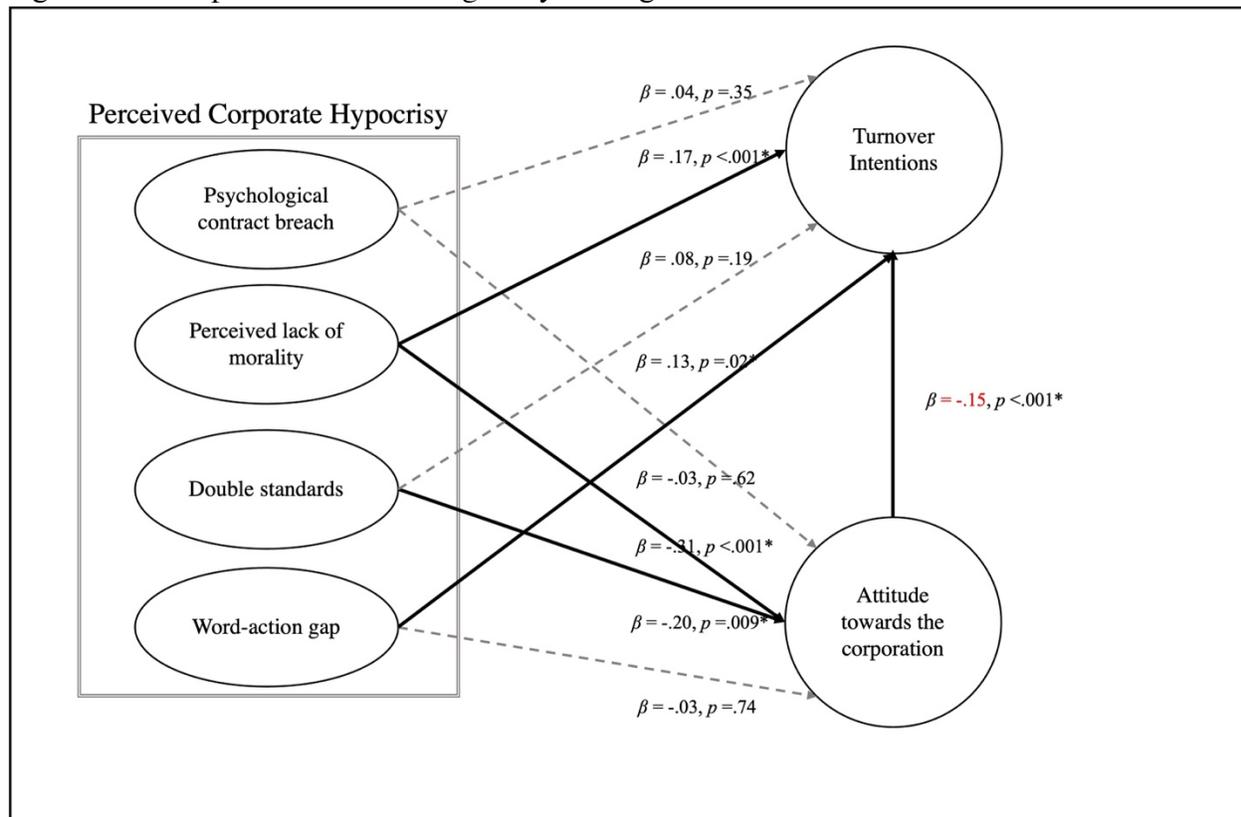
Note: *β* represents standardized coefficients. Relationships marked by →, are statistically significant at *p* <0.05. Relationships marked by ----> are the non-significant ones (*p* >0.05).

Discussions

Since employees are the key to organizational success, it is critical to maintaining healthy attitudes (Leana and Van Buren, 1999). This study investigated the comparative effect of the four types of employees' PCH on their turnover intentions and attitude towards corporations, and the mediating role of employees' attitude in this process. The findings indicated that employees' PCH, when attributed to a perceived lack of morality among corporations, had the most detrimental effect on employees' attitude towards the corporations and their turnover intentions, compared to other types of PCH. That is, when employees assumed that their corporations were inferring moral ideologies and values for some coveted self-serving motives, PCH based on such questionable morality not only made employees develop an overall worst attitude towards the corporation but also made employees want to disassociate the most from such employers. This finding is in alignment with prior studies, as researchers drew our attention to the importance of corporate morality for employees' psychology and behavioral intentions (Babu *et al*., 2019; Hadadian *et al*., 2016). However, the results also showed that contrary to the dominant notion of characterizing PCH as word and action inconsistency (Goswami and Bhaduri, 2021; Miao and Zhou, 2020), employees' PCH, characterized by a perceived lack of morality, was more worrisome.

The findings also indicated this PCH based on assumed lack of morality to be a bigger concern for employees' attitudes than their turnover intentions. Employees had a much worse and unfavorable attitudinal response when they doubted the corporations' moral integrity, and

such negative cognitive and affective evaluations were stronger than their intentions to quit on such corporations. While the finding is in a similar vein with prior research indicating that questionable morality invites negative attitudes, emotions, and behaviors (Scheidler *et al.,* 2019; Tauber and Zomeren, 2013), it also presents additional evidence of the difference in the strength of impact.

Further, such a negative attitude partially mediated the relationship between PCH due to MOR and turnover intentions. Thus, employees' PCH based on a perceived lack of or pretention of morality at the corporations' end would not just threaten employees' evaluation of the corporate employer but also trickle down to lower employees' continued employment intentions with the corporation. According to the literature, employees' positive attitude towards their employer corporations helps corporations' image, effectiveness, and performance (Bizri *et al.,* 2021; Ogilo *et al.,* 2020; Shim and Yang, 2016). Thus, while a positive employee attitude helps the organization, their strong negative attitudes increase their subjective probability and tendency to leave in response to the perceived lapse of corporate morality.

The results further showed that PCH based on DS had the second highest and significant negative impact on employees' attitudes towards the corporations, compared to PCH based on CB and WA. This means that if corporations are perceived to use varied standards of judgment or favor one stakeholder over the other, employees' PCH evoked of such assumptions would distort their evaluations of the corporations at cognitive and affective levels. In other words, if employees judge the corporations to have double standards, such as inconsistent strategies, dual ideologies for public and private platforms, and discrepancies in management actions (Goswami and Ha-Brookshire, 2016; Phillipe and Koehler, 2005; Scheidler *et al.,* 2019), it fosters negative attitudes. Thus, employees' attitude was significantly influenced by PCH-MOR and PCH-DS but not PCH-CB and PCH-WA. This indicated that when it comes to employees' overall evaluation of their corporations, what mattered most was the perceived morality and fairness of their corporations. If employees questioned corporations' ability to distinguish 'right' from 'wrong', believed it being unfair to others, using inconsistent standards for transgressions, their outlook got significantly depreciated. Other factors, such as an assumed breach of its promised obligations or lack of relevant actions on their assertions, and their related PCH mattered little to none in employees' evaluations compared to bigger concerns of questionable morality and double standards.

The results also revealed PCH based on WA as the second highest and significant predictor of employees' turnover intentions, compared to PCH based on CB and DS. That is, if employees perceive their corporations as not walking their talks, their intentions to disassociate from those corporations get amplified. In other words, when employer corporations are assumed to make public assertions, claiming to be something but then acting otherwise, PCH based on such WA can make employees question the genuineness and trustworthiness of the corporation, making them want to quit and look for newer employment opportunities. This finding was in line with earlier scholars such as Goswami and Bhaduri (2021) and Miao and Zhou (2020). Thus, employees' likelihood of quitting was influenced by PCH MOR and PCH WA but not PCH CB and PCH DS. This indicated that for employees' inclinations of continued employment, it's really important that they identify being associated with a corporation of strong moral character and not just in public assertions but also actions. Factors, such as an assumed breach of its promised obligations, unfair standards of treatment, or inconsistent yardsticks of judgments, and their related PCH took a backseat when employees questioned corporations' basic morality and real intentions.

Furthermore, it is important to note that employees' negative responses were more concerning when their PCH attributed to the organizational aspects of corporations than the personnel aspects of corporations. The results demonstrated that compared to all the other aspects of employees' perceptions, PCH based on MOR challenged employees' attitudes and employment intentions the most. According to the literature, PCH based on perceived lack of morality relates to the overall organization, since its culture, values, shared meanings, and symbols signal corporate morality to employees (Goswami *et al.*, 2018). Therefore, when a corporation as an entity, separate from its associated owners and management, is questioned of moral integrity, such PCH made employees be more critical of the organization and have more pronounced negative reactions (compared to other PCH). This finding is in line with the literature on corporate personhood and the need for corporations to acknowledge their moral responsibilities (Ha-Brookshire, 2017). That being said, PCH based on DS and WA, representing the individual level of corporations (Goswami *et al.*, 2018), were deleterious as well for employees. When corporate management uses different standards of judgment, favors certain employees over others, or uses more forgiving standards for themselves over others, such PCH made employees be more critical of the individuals of corporations (owners, managers) and develop a negative attitude. Similarly, as managers and supervisors are viewed as the faces of corporations, their inconsistent words and actions made employees despise the corporations for their individuals and likewise intend to leave working with such individuals.

Lastly, the results indicated that PCH based on DS, WA, and CB did not have any significant and noticeable impacts on employees' turnover intentions, attitudes towards the corporations, or both. PCH based on DS did not enhance employees' turnover intentions. This is inconsistent with earlier studies (e.g., Scheidler *et al.*, 2019) who specifically suggested that PCH based on assumed corporate double standards make employees want to quit as such PCH add to employees' emotional exhaustion. Similarly, PCH based on WA did not undermine employees' attitudes. This finding negates those of prior studies that found a negative association between one's PCH and their attitude (Goswami and Bhaduri, 2021; Wagner *et al.*, 2009). Likewise, PCH based on CB did not lead to either negative attitudes or intentions to quit, although prior research indicated psychological contract breach as the fertile ground of negative employee responses (Greenbaum *et al.*, 2015; Goswami *et al.*, 2018). The reason for these non-significant relationships could be associated with the complex, multi-faceted structure of employees' PCH. While prior studies evaluated only individual aspects of PCH and concluded about their significant impacts on employees, having considered all the four salient attributing factors of PCH together revealed the underlying mechanism and ultimately the stronger facets of employees' PCH.

Theoretical Implications
First, the results of this study extend existing PCH literature (Babu *et al.*, 2019; Goswami and Bhaduri, 2021) to acknowledge the plurality of employees' PCH and empirically measure their variable impacts. While prior literature has predominantly investigated employees' PCH focusing on only one type at a time, such as PCH based on WA (Miao and Zhou, 2020) or DS (Scheidler *et al.*, 2019), this study is the first to conduct a comprehensive investigation on all four types of employees' PCH. Second, by assessing the comparative effects of PCH and showing that indeed differences exist, this study empirically responded to scholarly speculations about how different types of employees' PCH might have variable detrimental impacts on employees (Goswami *et al.*, 2018). Lastly, as the current limited studies on employees' PCH are

mostly concerned about the aftereffects of such perceptions (Scheidler *et al*., 2019), this study shed novel insights into the contributing factors and showcases that employees' PCH can be triggered by factors above and beyond typical word action inconsistencies.

Managerial Implications
First, with such comparative knowledge, corporations can now identify the higher-risk type of PCH for corrective actions and efficiently use their limited resources. Considering the varying levels of negative impacts triggered by PCH types, addressing the higher-risk PCH is important to maintain and reform their relationships with employees. Second, this study found that employees' PCH based on MOR is central to retail employees' high turnover intentions and negative attitudes toward corporations, as it had the strongest impact on employees. If US retail businesses aspire to improve their employees' attitude and commitment in the long run, they need to genuinely commit to moral values in their policies, management, and as an integral part of the business. Considering the high cost of employee turnover for companies, including decreased productivity and the cost of recruiting, training new employees, corporations must develop strong integrity plans and improve their ethical standards for everyday operations. Not only they need to attempt to maintain a credible, ethical portrait of the outer world but also need to take similar initiatives to showcase corporations' moral commitments to manage employees' PCH.

Third, PCH based on DS also threatened employees' attitudes toward corporations. Although DS' impact was lower than that of MOR, corporations having different standards significantly dampened employees' attitudes. It is essential that corporations not only act ethically as an organization but also have management maintain consistent standards as otherwise, employees might divulge the *real* standards of the corporation to the outer world. Considering that employees are seen as credible sources on corporate realities, their negative perceptions and attitude can potentially damage corporations' reputation and their future business opportunities. Fourth, the results indicated that when corporations do not follow their own preaching, such PCH based on WA can significantly increase employees' turnover intentions. Specifically, when corporations are interested in increasing employee commitment and reducing attrition rates, it is essential that corporations, specifically their owners, management, walk their talks to curb any PCH. This is particularly important for the US retail sector as it has higher turnover rates than other sectors (Wells, 2018). Finally, the study showed that as employees experience PCH based on MOR, their attitudes become more unfavorable, which in turn increases their turnover intentions. Considering that employees form the core and irreplaceable resource-base of any corporation, it is essential that corporations take genuine initiatives of moral commitments to avoid risks of losing them.

Limitations and Future Research
The study has certain limitations paving a path for future research. First, this study exclusively focused on US employees. Different findings might be observed for employees representing other nationalities and cultures. Since peoples' perceptions and behavioral reactions vary across cultures and countries, employees' sensitivity to PCH can differ between developed and developing economies. Thus, similar future studies are needed exploring how employees in different cultures develop PCH and how their cultures and their demographic features influence the impact of PCH on employees' attitudes and turnover intentions. Also, the study only considered retail employees. While the retail industry is one of the fundamental ones to

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investigate, given its large employment scope and high turnover rates in U.S., employees' experiences and perceptions might vary in other corporate sectors, such as in manufacturing and wholesale sectors. Therefore, it is suggested that future studies conduct similar comparative analyses across the various corporate sectors of the supply chain.

Biographical sketch
Saheli Goswami, Ph.D., is an Assistant Professor at the University of Rhode Island, USA. Her research interests include business ethics, morally responsible marketing and management, employee relations, sustainability development goals applied to the textiles and fashion industry. She focuses on social and environmental sustainability to explore how organizations within the global fashion supply chain can be pioneers of sustainability.

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