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## **DOCTORAL THESIS**

### **Moral disengagement and neutralisation techniques as explanations of (un)ethical consumption**

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Moral Disengagement and Neutralisation Techniques as  
Explanations of (un)Ethical Consumption

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Submitted in total fulfilment of the requirements of the degree of  
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# ABSTRACT

Moral disengagement (Bandura et al. 1996) and neutralisation techniques (Sykes and Matza, 1957) have been studied separately to examine consumers' (un)ethical consumption. However, research has not examined how these constructs are interrelated in relation to consumer ethics. Moral disengagement is a self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990). People are often faced with pressure to engage in activities that provide them with a desired outcome but have negative consequences that violate their moral standards. To cope with the violation, moral standards are broadly abandoned or reconstructed with meritorious purposes allowing the consumer to retain their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008; Wang et al. 2019).

Neutralisation techniques are used by consumers to disregard or soften the impact of their behaviour that contradicts their self-concept or social norms (Grove et al. 1989). The consumer validates their unethical behaviour with internal defences in the form of specific justifications that normalise their decisions despite this conflict (Sykes and Matza, 1957). The duality of these psychological theories and their sequential relationships is explored to identify more detailed understandings of the reasoning processes that render ethical believers less ethical. Additionally, neutralisation techniques are investigated to determine whether there is an effect on the attitude-behaviour gap (Kennedy et al. 2009) representing the discrepancy between consumers' beliefs and their actual behaviour.

A survey of 436 US consumers is conducted to identify the relationships among locus of control (chance), trait cynicism, moral disengagement, and neutralisation techniques in the context of ethical consumer behaviour. Further, two experimental studies support the survey with a manipulation of locus of control (chance) and moral disengagement mechanisms.

The findings demonstrate that moral disengagement and neutralisation techniques are separate constructs that sequentially mediate the negative effects of locus of control (chance) and trait cynicism on ethically minded consumer behaviour. This does not occur in all moral disengagement mechanisms and unexpectedly the agency locus of moral disengagement encourages more ethical behaviour. Further, neutralisation techniques explain less ethical consumption but not the attitude-behaviour gap itself.

This research addresses the gap in the moral psychology literature on the relationships between moral disengagement and neutralisation techniques and the gap in the consumer psychology literature on their joint effects on ethical consumer behaviour. Practically, this

research provides marketers and policy makers with strategies to encourage ethically minded consumers to become ethically minded buyers, increasing significant market share for firms in the eco-friendly and social well-being industries. The “moral engagement” finding can be used to elicit more ethical behaviour by presenting consumers with the challenges of others in difficult circumstances.

## KEY WORDS

moral disengagement, neutralisation techniques, attitude-behaviour gap, ethical, consumption, pro-social

# DECLARATION BY AUTHOR

This thesis is submitted to Bond University in fulfilment of the requirements of the degree of Doctor of Philosophy (PhD). This thesis represents my own original work towards this research degree and contains no material that has previously been submitted for a degree or diploma at this University or any other institution, except where due acknowledgement is made.

Robyn Fae McCormack

1 September, 2022

# ETHICS DECLARATION

The research associated with this thesis received ethics approval from the Bond University Human Research Ethics Committee. Ethics application numbers RM03087, RM03151 and RM03172.

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No published manuscripts are included for publication within this thesis.



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# CHAPTER 1: INTRODUCTION

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## 1.1 RESEARCH CONTEXT AND OBJECTIVES

The objective of this study is to understand the factors that inhibit ethical consumer behaviour. Researchers within consumer psychology and business ethics have examined this lack of ethicality using both the theory of moral disengagement (Chowdhury and Fernando, 2014; Graça et al. 2016; Sharma and Paço, 2021; Wang et al. 2019) and the techniques of neutralisation (Çekirdekci and Latif, 2019; Chatzidakis et al. 2007; Fukukawa et al. 2019; Koay, 2018; Siponen et al. 2020). Moral disengagement theory originates from research in moral psychology on what drives individuals to engage in harmful actions (Bandura et al. 1996), while neutralisation techniques emerged in the criminology research literature on deviant behaviour (Sykes and Matza, 1957). These areas of research have seldom overlapped, and prior research has not examined how these constructs are interrelated in relation to unethical consumer behaviour.

Separately moral disengagement and neutralisation techniques are found to increase unethical outcomes in the consumer context. Moral disengagement influences non-green buying behaviour (Sharma and Paço, 2021), ethical beliefs (Chowdhury and Fernando, 2014), and ethical decision-making (Detert et al. 2008). Neutralisation techniques influence online piracy (Hinduja, 2007; Phau et al. 2016), fair trade buying behaviour (Brunner, 2014), counterfeit purchasing (Bian et al. 2016), ethically questionable behaviour in the Romanian context (Fukukawa et al. 2019) and ethical decision-making (Chatzidakis, 2008). The similarities in their findings lead to the question of whether they are one construct or two separate constructs operating differently. This thesis examines this interrelationship, arguing that they are different constructs that are closely connected and may affect each other.

In addition to these variables, two other variables that are antecedents to less ethical consumer behaviour are locus of control (chance) (Bray et al. 2011; Detert et al. 2008; Kollmuss and Agyeman, 2002; Toti et al. 2021) and trait cynicism (Bray et al. 2011; Chowdhury and Fernando, 2014; Detert et al. 2008; Goh and Balaji, 2016; Helm et al. 2015). Locus of control (chance) (Guo et al. 2021) and trait cynicism are also antecedents to moral disengagement (Detert et al. 2008). Locus of control has multiple dimensions including *internal*, *power* and *chance* locus of control. Detert et al. (2008) find that only the chance dimension of locus of control increases moral disengagement. Therefore, this study only examines the locus of control (chance) dimension. The aim of this study is to examine the relationships among locus of control (chance), trait cynicism, moral disengagement, neutralisation techniques and ethically minded consumer behaviour in the context of ethical consumer behaviour. The following research questions are addressed:

RQ 1: Do moral disengagement and neutralisation techniques mediate the effects of locus of control (chance) on ethical consumer behaviour?

RQ 2: Do moral disengagement and neutralisation techniques mediate the effects of trait cynicism on ethical consumer behaviour?

RQ 3: Are neutralisation techniques related to the attitude-behaviour gap in ethical consumption?

Moral disengagement is a process of moral self-regulation that is selectively activated depending on the situation (Bandura, 1990, 1999; Bandura et al. 1996; Detert et al. 2008). This flux of the individual's moral code allows the consumer to adjust their internal ethical structures to engage in unethical behaviours. Moral disengagement is explored through four loci including behaviour, agency, effects and victim (Bandura, 2016). In the *behaviour locus*, wrongdoing is transformed into good behaviour such as when gun lobby groups in the United States of America attach freedom of speech and constitutional rights to the use of violent weapons. In the *agency locus*, the offender's role in the unethical behaviour is minimised by blurring the lines of responsibility either by authoritative distance or group dispersion such as when lethal injections are administered no single individual bears the role of executioner. In the *effects locus*, the harm caused by an individual's actions is disregarded or disputed such as multinationals who dispute climate change evidence to enhance their profit interests. In the *victim locus* the victim is dehumanised or made blameworthy in the eyes of the violator such as the degradation of marginalised classes of people during wartime (Bandura, 2016).

This thesis research proposes that broad moral disengagement mechanisms are followed by detailed neutralisation techniques. Neutralisation techniques are the justifications given before an unethical act to ensure the offender can return to their self-image as an ethical consumer without guilt (Chatzidakis, 2008; Fukukawa et al. 2017; Kaptein and van Helvoort, 2019; Sykes and Matza, 1957). Neutralisations become rationalisations that alleviate self-censure. This process of moral reconstruction (moral disengagement) followed by narratives that support or embed these excuses (neutralisation techniques) through to less ethical behaviours is the key focus of this study. For example, a consumer may broadly adjust their moral code in the moral disengagement behaviour locus whereby a consumer who buys inexpensive fast fashion morally justifies that they deserve to have the same access to a variety of on trend fashions as someone who can afford the expensive eco-friendlier options. This would then be followed by more detailed neutralisation techniques such as the *denial of responsibility*: "It is not my personal responsibility to take down the fast fashion industry. Other wealthier people should be doing the heavy lifting". This study proposes that locus of control (chance) and trait cynicism lead to moral disengagement and neutralisation techniques sequentially, which then facilitates less ethical behaviour.

In addition to ethical behaviour, the discrepancy between ethical attitudes and ethical behaviour is examined as a dependent variable. Even consumers who support ethical attitudes as the social norm do not always follow through with these beliefs in their purchasing, usage and disuse. This phenomenon is referred to as the attitude-behaviour gap (Govind et al. 2019; Lisboa et al. 2022; Park and Lin, 2020; Wiederhold and Martinez, 2018). A significant proportion of literature in ethical consumption has focused on the attitude-behaviour gap (Casais and Faria, 2022; Chatzopoulou and de Kiewiet, 2020; Dhir et al. 2021; Yan et al. 2021). The attitude-behaviour gap is representative of consumers who have ethical beliefs but do not ultimately follow these beliefs in their consumption behaviours. Thus, to better understand the complex effects of moral disengagement and neutralisation techniques on ethical behaviour, it is important to consider the attitude-behaviour gap.

This is important research because ethical consumption is relied upon to make the world a more just, sustainable and kinder place to live (Carrington et al. 2014). The existence of an attitude-behaviour gap is well-established. For example, 65 percent of US survey respondents say they want to buy purpose-driven brands that advocate sustainability yet only about 26% action these ideals (White et al. 2019). Research remains conflicting about consumers' willingness to pay more for green and ethical products. Whilst 73% of consumers report a willingness to change consumption habits to reduce their environmental impact, the market share of green products is estimated to reach only 25% of store sales by 2021 (Mortimer, 2020). Moreover, 52% of surveyed consumers noted that the sustainable lifestyle is too expensive and 57% said that to adopt a more sustainable lifestyle, the key motivator would be making it more affordable to choose a more sustainable alternative (Deloitte, 2022).

Ethical consumer spending is increasing with the Ethical Consumerism Report in the United Kingdom reporting a growth in ethical consumer markets from £11.2bn in 1999 to £122bn at the end of 2020 (Ethical Consumer, 2021). Ethical consumer spending incorporates sectors including ethical food and drink, green home, eco-travel and transport, ethical personal products, community, boycotts and ethical money. It is important to continue research to determine the existence of the attitude-behaviour gap in ethical spending as it prevents marketers from converting ethically minded consumers into ethical buyers. Further, a better understanding of how ethically minded consumers ultimately purchase unethically assists marketers and policymakers to counter less ethical behaviours and reduce any attitude-behaviour gap. Consumers may be educated about these psychological processes and how they can be used to combat their less ethical behaviours, also contributing to increased ethical behaviours.

This thesis research has the following theoretical contributions. Firstly, the effects of locus of control (chance) and trait cynicism are re-examined. Limited studies have reviewed these antecedents in an ethical consumption context (Bray et al. 2011; Chowdhury and Fernando, 2014; Shepherd et al. 2013) and the external environment has changed. Climate change has become a more looming apparent threat and social consciousness has grown (Lisboa et al. 2022; Riesgo et al. 2022). The significance of the problem of climate change and other related ethical threats is more salient. This may have led to an increase in locus of control (chance), as consumers who view the outcomes of their lives in the hands of fate or random luck (Levenson, 1972, 1981) may feel more powerless to enact change. External environmental factors may also have altered the effects of trait cynicism on ethical behaviours. Cynical consumers view fellow consumers as marketplace members who have a societal responsibility to make socially conscious decisions (Helm et al. 2015). More consumers actively support ethical consumption (Ethical Consumer, 2021) and this may reduce the effects of cynicism on ethical behaviours. This thesis addresses whether previous findings remain relevant in the current ethical behaviour context. It also determines whether one antecedent is more influential than the other. In the current environmental context, a review of locus of control (chance) and trait cynicism is highly relevant.

Secondly, moral disengagement and neutralisation techniques are examined as separate constructs that sequentially mediate the effects of locus of control (chance) and trait cynicism on ethically minded consumer behaviour. This addresses the gap in the moral psychology literature on the relationship between moral disengagement and neutralisation techniques and the gap in the consumer psychology literature on their joint effects on ethical consumption. Furthermore, by examining the relationships between specific loci of moral disengagement (behaviour, agency, effects and victim) and neutralisation techniques, this research makes a fine-grained examination of these relationships. Previous research in consumer ethics has not investigated moral disengagement loci separately, rather it has been addressed as a single construct (Egan et al. 2015; Graça et al. 2016; Sharma and Paço, 2021; Wang et al. 2019). Finding joint relationships of moral disengagement and neutralisation techniques will reduce the continuation of potentially redundant research where they are treated separately and unrelated. If they are separate and unrelated then greater care can be taken to determine under which circumstances moral disengagement or neutralisation techniques are being used and apply the appropriate theory. If they are separate but related, then future research may derive deeper insight into their relationships, potentially leading to a better understanding of when and how moral disengagement and neutralisation techniques are activated. Insight into the psychological mechanisms that drive ethical consumers to unethical behaviours can then be counteracted to improve ethical market share and pro-social behaviours.

Third, contribution toward the attitude-behaviour gap literature is provided by reviewing the effects of neutralisation techniques on the attitude-behaviour gap. The attitude-behaviour gap, also referred to as the intention-behaviour gap, is the inconsistency between consumer values and beliefs, and their actual ethical purchases (Ajith and Nassar, 2021; Casais and Faria, 2022; Dhir et al. 2021; Tandon et al. 2020; Zhang et al. 2021). Considerable research has explored the attitude-behaviour gap in consumer ethics (Ćwiklicki et al. 2021; Hassan et al. 2021; Khan et al. 2022; Zaikauskaitė et al. 2022). Thus, this thesis examines whether the effects of neutralisation techniques increase the attitude-behaviour gap.

This study provides a direct survey measurement of the attitude-behaviour gap (Kennedy et al. 2009) with findings supporting the existence of a conflict between consumers' ethical beliefs and reported behaviour. Hence, it is important to understand why consumers with ethical values and attitudes do not consistently follow through with their beliefs at the point of sale. Greater societal impacts driven by consumers are achieved with a better understanding of which psychological constructs are more or less likely to alter consumers' moral standards that lead to ethical behaviours (Carrington et al. 2021).

Fourth, at a practical level, the results are important for public policy makers and managers of firms that market pro-social and sustainable products. Findings inform marketing campaigns to prevent consumers from morally disengaging and from employing neutralisation techniques. Further, the results of the findings can be used for the personal benefit of the consumer. Consumers educated with this knowledge may more easily recognise these inhibitors of their ethical behaviour and develop ways to counteract moral recoding and neutralising excuses resulting in more ethical behaviour.

## 1.2 METHODOLOGICAL APPROACH

### 1.2.1 Study One: Moral disengagement and neutralisation techniques as explanations of less ethical consumption

In study one, an online survey of 436 adult US consumers (49.5% female; mean age 44.9 years) is conducted with an online consumer panel affiliated with Qualtrics. Participants provide responses to scales measuring locus of control (chance) (Detert et al. 2008), trait cynicism (Chowdhury and Fernando, 2014), moral disengagement (Bandura et al. 1996), neutralisation techniques (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012), and ethically minded consumer behaviour (Sudbury-Riley and Kohlbacher, 2016). All the scales are validated. Control variables of age and gender are used because in previous studies they were found

to affect ethical behaviour (Bray et al. 2011; Egan et al. 2015; Dhir et al. 2021; Zaikauskaitė et al. 2022).

The cross-sectional survey for study one is used because the variables are well-established in the literature with reliable peer-reviewed validated scales (Bandura et al. 1996; Chowdhury and Fernando, 2014; Detert et al. 2008; Fukukawa et al. 2017). Confirmatory factor analysis is used to further validate the scales. The survey design allows for investigation into the relationships between the significant variables. The first research question examines the relationship between locus of control (chance) and the separate loci of moral disengagement (behaviour, agency, effects and victim). The second research question investigates trait cynicism, and the separate loci of moral disengagement (behaviour, agency, effects and victim). Third, moral disengagement (behaviour, agency, effects and victim loci) and neutralisation techniques are tested as sequential mediators of the effects of locus of control (chance) and ethically minded consumer behaviour, addressing their relationship in relation to research question one. Fourth, moral disengagement and neutralisation techniques are tested as sequential mediators on the effects of trait cynicism and ethically minded consumer behaviour addressing research question two. The relationships among the variables are examined using regression analysis and mediation analysis using the PROCESS macros in SPSS (Hayes, 2017).

Additionally, research question three is addressed in study one. The attitude-behaviour gap is measured using a scale adapted from Kennedy et al. (2009). Respondents are grouped into three groups based on the attitude-behaviour gap; group one considers ethical consumption to be a very low priority, group two considers environmental and social impacts of their purchases but find time and resources prevent them from doing what they feel is best (this represents the attitude-behaviour gap), and group three orients their entire lifestyle to incorporating environmental and social concerns in their purchases and consumption. The levels of neutralisation techniques are compared across these three groups to see if the attitude-behaviour gap is related to neutralisation techniques. This is tested using analysis of variance.

Since study one uses a cross-sectional design, study two and three endeavours to experimentally manipulate some of the independent variables to demonstrate causality.

### **1.2.2 Study Two: The effect of locus of control (chance) and trait cynicism on moral disengagement**

Study two explores the relationship between locus of control (chance) and trait cynicism with the separate moral disengagement loci, behaviour, agency, effects and victim. In study two, an online experiment is conducted with 100 adult US consumers (51% females, mean age 45) using an



online consumer panel affiliated with Qualtrics. A single factor between subjects experimental design includes locus of control (chance) (internal versus external) (Leung, 2018) as the factor and moral disengagement as the dependent variable. Trait cynicism (Chowdhury and Fernando, 2014) is also measured. However, it is not manipulated since trait cynicism is a dispositional trait that cannot be situationally altered.

The manipulation of locus of control (chance) creates groups of high and low. Manipulation checks are conducted using t-tests to assess whether the manipulations of internal and external locus of control create significant differences. Locus of control and trait cynicism are tested to examine whether they are related to the various loci of moral disengagement including behaviour, agency, effects and victim. Measures include regressions, and the PROCESS macro in SPSS (Hayes, 2017). Control variables of age and gender are used as per study one.

### **1.2.3 Study Three: The effect of moral disengagement and neutralisation techniques on ethical behaviour and the attitude-behaviour gap in ethical consumption**

In study three moral disengagement is manipulated to investigate the effects on neutralisation techniques and ethically minded consumer behaviour. The study checks whether the different mechanisms of moral disengagement are related to neutralisation techniques and ethically minded consumer behaviour. Neutralisation techniques are tested for their effects on the attitude-behaviour gap.

In study three, an online experiment is conducted with 183 adult US consumers (49.7% females, mean age 45.3%) using an online consumer panel affiliated with Qualtrics. A single factor between subjects experimental design includes moral disengagement (high and low) as the factor (Stanger and Backhouse, 2020) and neutralisation techniques (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012), ethically minded consumer behaviour (Sudbury-Riley and Kohlbacher, 2016), and the attitude-behaviour gap in ethical consumption (Kennedy et al. 2009) and as the dependent variables.

Three priming scenarios are presented in the moral disengagement mechanisms of agency, effects, and victim loci. Participants are primed with low and high moral disengagement conditions (Stanger and Backhouse, 2020) in three loci, agency, effects, and victim. Manipulation checks are conducted using t-tests to determine whether the manipulations of the moral disengagement loci result in significant differences. Additionally, the cross-sectional survey from study one is repeated to confirm the reliability of study one findings. Measures include regressions, and the PROCESS macro in SPSS (Hayes, 2017) test the mediations. Control variables of age and gender are used as per study one. To investigate support for study one, the attitude-behaviour gap is also measured

(Kennedy et al. 2009) to determine whether consumers using neutralisation techniques are more likely to report a gap between their ethical beliefs and their ethical behaviour. This is examined using Kruskal-Wallis and Mann-Whitney U tests.

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## CHAPTER 2: ANTECEDENTS TO MORAL DISENGAGEMENT

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Moral disengagement theory is grounded in the agentic perspective of social cognitive theory, operating at both the individual level and within social systems (Bandura, 2016). It is used to explain how harm is carried out by individuals in extreme and everyday activities by the reconstruction of morality. Transgressions are described as pervasive calibrations, as opposed to instantaneous ethical lapses, not only in individuals but also systematically captured in our social constructs. The moral reconstructions that determine moral disengagement are comprised of four separate loci, behaviour, agency, effects, and victim. These loci prescribe different ways of altering moral codes that allow individuals to engage in behaviours that are in conflict with their moral standards without self-censure and guilt. Moral standards are adjusted to such an extent that the individual does not recognise their actions as immoral, but rather evaluates their actions as justified given the circumstances (Bandura, 2016). More detail on moral disengagement and the specific mechanisms is provided in Chapter 3.

## 2.1 ANTECEDENTS TO MORAL DISENGAGEMENT

Individual differences in personality and situational variables influence moral disengagement (Moore, 2015; Ogunfowora and Bourdage, 2014). This thesis focuses on positive predictors of moral disengagement which are locus of control (chance) and trait cynicism. Detert et al. (2008) find that locus of control (chance) and trait cynicism predict moral disengagement. However, they did not investigate this relationship in an ethical consumer context. No single study has examined locus of control (chance), trait cynicism and moral disengagement together in an ethical consumption context to the best of the author's knowledge.

Further, Detert et al. (2008) find that moral disengagement predicts unethical decision-making and mediates the relationships between locus of control and trait cynicism, and unethical decisions. Only the chance dimension of locus of control is significantly associated with moral disengagement indicating that people with a world view that life's events are largely determined by luck or fate are more likely to morally disengage. Consumers who are more cynical are also more likely to morally disengage due to their innate distrust of decision makers and systems that support ethical outcomes (Detert et al. 2008). This thesis reviews the effect of locus of control (chance) and trait cynicism on ethical behaviour, mediated by moral disengagement and neutralisation techniques. It focuses on the traits of locus of control (chance) and trait cynicism that are activators of moral disengagement.

Bray et al. (2011) examine locus of control as an exogenous variable and cynicism as an impeding factor for ethical consumption. Additional exogenous variables include moral maturity,

gender, affluence, education level, beliefs, confidence, and age. Impeding factors also include price sensitivity, personal experience, ethical obligation, lack of information, quality and inertia. Additionally, effort is an impediment to ethical consumption found by Carrigan and Attalla (2001) and limited availability is found by Nicholls and Lee (2006) but not replicated in the Bray et al. (2011) study. Locus of control (chance) and trait cynicism is chosen for this thesis because in addition to Detert et al. (2008) findings, the variables represent interesting complexities in the debate between personality traits and situational influences. While variables like quality and lack of information can be controlled by market conditions, the personality variables such as locus of control (chance) and trait cynicism are more stable beliefs that are more difficult to change. Since Bray et al. (2011) find that these variables impact ethical consumption, this thesis investigates whether the antecedents to ethical consumption are mediated by moral disengagement and neutralisation techniques.

It is important for marketing practitioners and policymakers to be aware of traits that are difficult to change because it prevents wasted marketing spend on trying to change consumers' minds. However, if we learn that there are ways to situationally manipulate behaviours from these stable beliefs, budget makers can be more assured that their marketing spend is having impact.

## 2.2 LOCUS OF CONTROL (CHANCE)

Locus of control represents an individual's perception of their ability to effect change through their own behaviour (Kollmuss and Agyeman, 2002). It is related to ethical attitudes, decision-making and behaviour (Deng, 2015; Kollmuss and Agyeman, 2002; Uba and Chatzidakis, 2016; Wiederhold and Martinez, 2018). Rotter's (1954) foundational work on locus of control stemmed from social learning theory (Rotter, 1966) that explains how individual behaviour is determined by the observation of events that occur around them. During the learning process, individuals cultivate expectations that particular behaviours generate specific reinforcements. Stable beliefs emerge because of their experiences between behaviour and rewards, whereby one individual might attest the rewards of their behaviour resulting from their personal attributes and others develop a perspective that external forces are the drivers of their life's outcomes (Rotter, 1954, 1966; Galvin et al. 2018). For example, in the pop icon movie, *Mean Girls*, the central character of Cady Heron begins school as a blank slate having been home schooled in Africa. Through social learning theory Cady is influenced by the social systems within her new American school including the alteration of her perceptions of the importance of academic results and the

importance of her body image. Cady then becomes a negative influence for others as a result of these social learnings (Jachimowski et al. 2021).

Locus of control is defined in the following multiple dimensions (Detert et al. 2008; Levenson, 1972, 1981; Rotter, 1966). *Internal* locus of control concerns individuals who have a clear connection between their actions and outcomes relating to those actions. They are sometimes referred to as “internals”. “Externals” are individuals who have an external locus of control. *External* locus of control is divided into two subsets including powerful others and chance locus of control. Locus of control (powerful others) occurs where the individual views the world as predictable, yet in the hands of powerful others rather than within one’s own control. This current study specifically examines locus of control (chance) where the individual views their lives in the hands of fate or some other random influence outside of their control.

Locus of control is a “result of experiences that provide future expectations about behaviours” (Boyd and Wilcox, 2020, p.931). When the motivational source is external, other entities (powerful others) or things (chance) are held responsible for the outcomes in an individual’s life. An individual who has a locus of control (powerful others) expects that their circumstances are decided for them by the government, their boss, or some other powerful entity. An individual who has a locus of control (chance) expects their life to be a series of random events. Both external loci of control represent the belief that the individual is not in control of their own life outcomes. For example, if an individual is going for a promotion at work, the individual with a locus of control (powerful others) expects the decision to be made by their boss whereas an individual with a locus of control (chance) expects the decision to be in the hands of destiny or luck on the day. If an individual is involved in a car accident one believes it is because of the other driver (powerful others) and the other believes it is just bad luck (chance). Beliefs associated with the level of control an individual has over their outcomes are likely to relate to ethical behaviours. The locus of control (chance) reasons that fate or luck are responsible for one’s life outcomes and therefore less ethical behaviours are not the sole responsibility of the violator.

### **2.2.1 Locus of control and its effects on children**

Psychological studies have shown that there is a strong connection between how individuals perceive the predictability of their life’s outcomes and how they approach significant decisions in their life and its consequences. Individuals with an internal locus of control attribute their successes and failures as the result of their own actions (Chiu, 2003; Forte, 2005; O’Connor and Kabadayi, 2020). Research in parent and child relationships reports more positive outcomes for children guided with an internal locus of control (Nowicki et al. 2021). Children who are disciplined with

reinforcing their role in the consequences of their actions are observed to show a greater internal locus of control. Personal, social, physical and academic outcomes are improved for children with an internal locus of control (Nowicki et al. 2021; Wolf et al. 2020).

### **2.2.2 Locus of control and its effects on health and financial outcomes**

Better health and financial outcomes for adults are also associated with internal locus of control including improved health insurance literacy (O'Connor and Kabadayi, 2020) and beneficial health and financial management (Boyd and Wilcox, 2020; Cobb-Clark et al. 2016; Hoffmann and Risse, 2020). In behaviours that are motivated by short-term sacrifices to reach long-term goals, such as health and financial goals, Hoffmann and Risse (2020) find that a sense of agency over one's life is important for engaging in daily decisions associated with physical and mental health, financial success, and life satisfaction outcomes. Individuals with an internal locus of control are more likely to develop healthy habits like exercising regularly and eating well (Cobb-Clark et al. 2014). Further, psychological healthiness manifests itself in better physical health (Abel and Hayslip, 1986; Nelson et al. 1995; Ng et al. 2006). Conversely, external locus of control is associated with lesser quality of life and higher stress levels for sufferers of chronic back pain, lower uptakes of preventative health measures and a greater likelihood for negative health outcomes (Boyd and Wilcox, 2020).

Financial management behaviours are explained by locus of control including savings behaviour (Cobb-Clark et al. 2016; Hoffmann and Plotkina, 2021) and contributions to retirement funds (Hoffmann and Plotkina, 2021; Piotrowska, 2019). In improving retirement goal clarity, internal locus of control is increased when consumers assess their personal resources focusing on their strengths as opposed to weaknesses and this improves their retirement self-efficacy (Hoffmann and Plotkina, 2021). Hope for success is also correlated with lower chances of engaging in damaging behaviours of health and financial management behaviours such as smoking and gambling (Hoffmann and Risse, 2020). This suggests that an internal locus of control is not limited to *believing in guarantees* of success, that just knowing one's behaviours gives them *a better chance* is enough to improve health and financial outcomes.

### **2.2.3 Locus of control and its effects on organisational outcomes**

Positive work outcomes are correlated with internal locus of control including task and social experiences, better job satisfaction and performance (Judge and Bono, 2001) and general satisfaction (Galvin et al. 2018; Judge and Bono, 2001). Workers with an internal locus of control

have reported more favourable job or role characteristics and higher levels of job motivation, performance, satisfaction and leadership (Ng et al. 2006; Spector, 1982). Job characteristics such as task performance and career success including salary and promotions rewards are motivations for internals to work hard, and this hard work is commonly rewarded as a human capital investment (Becker, 2009; Ng et al. 2006). Academic achievement is also explained by internal locus of control (Findley and Cooper, 1983; Kalechstein and Nowicki, 1997; Ng et al. 2006).

Job well-being, and well-being in general is associated with higher levels of internal locus, as control over multiple facets of one's life is an innate desire of human need (Adler, 1930; Langer and Abelson, 1983; Ng et al. 2006). The belief that an individual has control over their own life is a significant indicator of self-worth (Phares, 1976) offering improvements in mental well-being, life satisfaction and physical health (Ng et al. 2006). In ethical decision-making an individual's well-being is improved when they do not justify their unethical actions (James, 2011). When reviewing executives in Australia, communal spiritual well-being predicted idealism which is the presumption that desirable outcomes can always be achieved with the right action (Fernando and Chowdhury, 2010; Forsyth, 1980).

#### **2.2.4 Locus of control and motivation**

Antecedents to internal locus of control including self-control, and intrinsic motivation, have been examined to encourage more positive outcomes for people (Rachlin, 2016; Ramezani and Gholtash, 2015; Ng et al. 2006). Literature in self-control finds that individuals who have high self-control are more likely to take responsibility for their transgressions because they focus on the consequences of their actions and how they can make amends, whereas low self-control individuals experience shame, a moral emotion that more often results in defensiveness and denial (Baumeister, 2018). Lack of self-control is associated with high divorce rates, domestic violence, and crime. Children with low self-control who were tracked into adulthood are financially poorer including little money in the bank, less likely to own a home and less likely to have saved money for retirement. They experience more alcohol and drug problems and end up in jail more than children who have high self-control. Generally, higher self-control is associated with better life success (Baumeister and Tierney, 2011).

Positive outcomes for internals may be attributed to greater intrinsic motivation brought about by the psychological need for self-determination and competence (Deci and Ryan, 1980; Ng et al. 2006). Individuals' desire for control is driven by the likelihood that it increases the predictability of the link between effort and outcomes (Ng et al. 2006; Parker, 1993). This then spurs motivation to exert effort and suggests that the closer the link to effort and outcomes, the



greater the intrinsic motivation to achieve personal goals (Ng et al. 2006). Armed with this self-determination, internals set more difficult goals even allowing gratification to be deferred to satisfy their need for achievement (Ng et al. 2006; Phares, 1976). Moreover, greater perceived control leads to more perceived opportunities at work also aiding the motivation to achieve these additional opportunities (Ganster and Fusilier, 1989; Lefcourt, 1976). Internal locus of control is also seen as a source of psychological empowerment suggesting that individuals put in more effort to achieve their goals (Koberg et al. 1999; Ng et al. 2006; Spreitzer, 1995).

Externals are less likely to master skills required to achieve their goals due to their perception that events are not under their control (O'Connor and Kabadayi, 2020; Zimmerman, 1995). Externals vs internals are more “anxious, aggressive, dogmatic, and less trustful and more suspicious of others, lacking in self-confidence and insight, having low needs for social approval, and having a greater tendency to use sensitising modes of defenses” (Joe, 1971, p.623). Thus, it is expected that this disposition of external locus of control will be more likely to result in self-censure mechanisms like moral disengagement and neutralisation techniques that leads to less ethical behaviours.

### **2.2.5 Locus of control and Ethical Consumption**

Pro-environmental behaviours in the dimensions of green consumer, activism, and recycling attitudes are predicted by internal environmental locus of control (Cleveland et al. 2012). Consumers with external locus of control are less likely to purchase ethical products because they feel that their ethical purchases do not make much difference to the overall environmental outcomes. In the external locus of control dimension of powerful others, consumers feel that any amount of effort they put into improving environmental or social issues is likely to be undone by the action of others, such as corruption contributing to charity funds not reaching intended recipients. Consumers with external locus of control (powerful others) believe that inaction of others reduces the effectiveness of their ethical behaviours such as poor government or corporation management not adequately following through with recycled goods. Change is only brought about by others rather than from their personal actions (Bray et al. 2010; Kollmuss and Agyeman, 2002; Wiederhold and Martinez, 2018). Consumers with an external locus of control in the dimension of chance feel that their ethical behaviours may end up producing ethical outcomes, but there is no confidence in this outcome because they believe that the world is random in nature. For example, if climate change is going to be mitigated then that is what will happen; no amount of effort on their part is likely to make a difference.

### **2.2.6 Locus of control (chance) and its effects on Moral Disengagement, Neutralisation Techniques and Ethically Minded Consumer Behaviour**

This thesis argues that locus of control (chance) drives moral disengagement more than locus of control (powerful others) because Detert et al. (2008) measures internal, power and chance locus of control on moral disengagement and ethical decision-making and finds that only the chance dimension is a significant predictor of moral disengagement. Additionally, this thesis measures the effects of locus of control (chance) on moral disengagement, neutralisation techniques and ethical behaviour so that assessment can be made about whether locus of control (chance) has similar effects on ethical behaviour as Detert et al. (2008) find on ethical decision-making, mediated through moral disengagement. Further, the relationships are examined in more detail by including neutralisation techniques as a sequential mediator to investigate the key constructs of moral disengagement and neutralisation techniques and their joint effects on ethical behaviour from consumers with a locus of control (chance).

This thesis hypothesises that the chance dimension drives moral disengagement more than the power dimension because although outcomes are out of the consumers' hands, there is still the chance that their behaviour does make a difference, and this wondering activates an internal moral dialogue that becomes moral disengagement. However, a consumer who believes that powerful others are responsible for outcomes perceives there to be no opportunity to overpower the influence of others. This complete surrender of their actions making a difference may overcome any musings about whether they should or should not be ethical to the point that moral disengagement is not needed. Moral standards do not need adjustment if no action is to be taken. The fact that the individual feels no power may mean that they are convinced entirely that there is no point in ethical action and therefore the internal dialogue does not occur. However, the chance locus of control has a "maybe it will or maybe it won't" possibility that is expected to more strongly result in moral dichotomy's that represent moral disengagement.

Guo et al. (2021) find that moral disengagement sequentially mediates chance locus of control with prosocial behaviour and positive emotion. When students are less engaged in prosocial behaviours they experience less positive emotion, more negative emotion, poorer spiritual well-being, and poorer general health. This suggests that even when consumers evade their moral responsibility with protective mechanisms like moral disengagement, their well-being is negatively affected (Guo et al. 2021; Tillman et al. 2018).

Locus of control is viewed as an evaluation of the environment rather than an internal assessment of the self (Galvin et al. 2018; Johnson et al. 2015, 2016). Locus of control represents an individual's views of the controllability of the environment. Those with an external locus of control

see the environment as unresponsive and uncontrollable, whereas internal locus of control individuals believe that personal agency manipulates the environment and thereby its outcomes (Johnson et al. 2016). Locus of control does not necessarily have a desired state unlike self-evaluative personality traits such as self-esteem, self-efficacy, and emotional stability. People desire high levels of self-esteem. However, they may not desire a particular level of locus of control (Johnson et al. 2016) because the situation may warrant an alternative perspective. People with an external locus of control may wish to access this for self-preservation. For example, when a negative outcome is experienced, it may be more desirable to think of the environment as uncontrollable and therefore an external locus of control is desirable. Alternatively, high internal locus of control may be more helpful when studying for a university entrance exam.

Moral disengagement mechanisms are primarily driven from an external perspective. Bad behaviour is made meritorious by comparing it to more honourable characteristics, responsibility is displaced or diffused by shifting blame to others, effects are distorted or minimised by adjusting their perspective and victims are devalued their existence or their role in society (Bandura et al. 1996; Bandura, 2016). These moral adjustments are made by comparing oneself to others and their environment. An individual who views their future as already decided upon by the external environment [locus of control (chance)], are more likely to look to the environment to explain away behaviour that creates cognitive dissonance. Hence, they are more likely to access these external perspectives to adjust their moral standards, activating moral disengagement. Since Detert et al. (2008) and Guo et al. (2021) find locus of control (chance) predicts moral disengagement it is expected that this study will find the same results. This leads to the prediction that locus of control (chance) influences ethically minded consumer behaviour through the use of moral disengagement.

Additionally, this thesis extends beyond the findings of Detert et al. (2008) and Guo et al. (2021) because it examines the effects of locus of control (chance) on the specific moral disengagement mechanisms including *behaviour*, *agency*, *effects* and *victim*. In the **behaviour locus** of moral disengagement, culpable behaviour is made righteous by cognitive reconstruction (Bandura, 1996). In the behaviour locus consumers use *moral justification* to readjust behaviour by attaching a rightness to their actions such as protecting honour and reputation (Cohen and Nisbett, 1994; Bandura, 1996). *Euphemistic labelling* uses language to cloak actions in sanitised descriptions giving them new appearances (Bandura, 1996; Bolinger, 1982; Lutz, 1987). Behaviour is also masked by comparing it against other much worse conduct in the use of *advantageous comparison*. The more significant the contrast in behaviour, the more likely the behaviour in question is minimised (Bandura, 1991, 1996). The behaviour locus of moral disengagement can reconstruct harmful conduct so significantly that the act can take on a new form of behaviour

attached to self-approval and positive self-evaluation (Bandura, 1996). Consumers with a higher locus of control (chance), and therefore a philosophy that life's outcomes are randomly generated by fate or luck, are more likely to access moral disengagement in the behaviour locus by linking less ethical behaviour to meritorious purposes governed by fate. Fate or luck provides the consumer with a convenient purpose to attach their misdeeds. The individual cannot be held accountable for their behaviour when an alternative force like fate or luck ultimately decides the outcomes. For example, when a consumer with locus of control (chance) buys non-Fairtrade coffee they may reason that their contribution of purchasing Fairtrade coffee does not make any difference because the fate of the overseas workers is what it will be regardless of their actions. They may use moral justification in the behaviour locus by congratulating themselves on supporting local business which is attaching a different worthy cause to their purchase. They may also use advantageous comparison by suggesting that not supporting Fairtrade is minor compared to something much worse like dumping litter in the street. This leads to the following hypothesis:

*H1a: Locus of control (chance) is positively related to moral disengagement in the behaviour locus.*

Moral norms are activated by responsibility-taking (Detert et al. 2008; Schwartz, 1977). The **agency locus** in moral disengagement is used by consumers who displace or diffuse their responsibility. The *displacement of responsibility* is directed to other people or social pressures so that the individual does not harbour the responsibility themselves (Andrus, 1969; Bandura, 1996). Self-censure is not required when blame is placed elsewhere. Further, personal agency is weakened by the *diffusion of responsibility* either by watering it down by the division of labour (Kelman, 1973) or placing blame within a group so that no one person is held responsible for the detrimental conduct (Bandura, 1996). Consumers with a chance locus of control are likely to place the agency of responsibility not with the individual but with fate or other luck factors not within their control. In the agency locus, blame is not necessarily held solely with fate but considered a shared responsibility with the consumer. Provided that the larger portion of the blame is not held with the individual they may reason that even with the best of intentions, the individual cannot control the outcome because the random nature of the world is the true decider of what transpires. When responsibility is easily placed elsewhere, consumers are more likely to morally disengage (Detert et al. 2008). Hence, it is likely that consumers with a high locus of control (chance) are more likely to activate moral disengagement in the agency locus. This leads to the following hypothesis:

*H1b: Locus of control (chance) is positively related to moral disengagement in the agency locus.*

The **effects locus** of moral disengagement disregards or distorts consequences of action (Bandura, 1996). The self-sanctioning process is weakened using techniques such as recalling the potential benefits of a course of action and struggling to remember the harmful effects (Bandura et al. 1996; Brock and Buss, 1962, Buss, 1964). Additional techniques include discrediting or misrepresenting facts that bring evidence to the harm caused. When an individual has a locus of control (chance) they argue that the consequences that happen to people are very random in nature and perhaps question they are really consequences at all. Potential outcomes are minimised by proposing, “What are the chances of something really happening?” Consequences are deduced to random accidents that occurred because they were in the wrong place at the wrong time. For example, if someone is hurt, “What is the chance of that?” Consumers with a locus of control (chance) distort consequences, activating the *effects* locus, because when outcomes are randomly generated, their magnitude is minimised by suggesting it is a freak accident or bad luck that could have happened to anyone. This leads to the following hypothesis:

*H1c: Locus of control (chance) is positively related to moral disengagement in the effects locus.*

The **victim locus** in moral disengagement focuses on the victims of the harmful actions. The level that an individual self-sanctions depends on how they view the people that receive the consequences of their actions (Bandura et al. 1996). Perceptions of the victim are influenced by the level of similarity the individual identifies with the victim (Bandura, 1999; McHugo et al. 1982). *Dehumanisation* occurs when strangers and members of the outgroup are divested of human qualities and given animal qualities to dehumanise them. Alternative patterns of thought are created by *dehumanisation* and attached to the immoral conduct exacted on the victim. *Attribution of blame* is another form of victim moral disengagement used when an individual places blame with their adversaries or circumstances (Bandura et al. 1996). Victims are made blameworthy by bringing their torment on themselves and circumstances are also blamed to self-exonerate the unethical individual (Bandura et al. 1996). Consumers with a high locus of control (chance) are likely to morally disengage using the victim locus because they blame others rather than consider their own role in the consequences of their actions (Detert et al. 2008). They are likely to blame circumstances as designed by fate or luck and suggest that the victims were just unlucky. Any consequence that causes detriment to the victim is explained away by fate or bad luck, alleviating fault with the individual causing the harm. “It is not our responsibility to go out of our way to protect people when luck will decide their fate.” This belief in the random determination of life outcomes abdicates the individual’s responsibility to victims and reduces their worth in the individual’s mind.

They may argue that the victims are not worth going to fight for when nature will ultimately have its way. This leads to the following hypothesis:

*H1d: Locus of control (chance) is positively related to moral disengagement in the victim locus.*

Table one provides a summary of the locus of control (chance) hypotheses with an example for each dimension of moral disengagement.

**Table 1. Summary of H1a to H1d: Locus of Control (Chance) is positively related to Moral Disengagement Mechanisms with Examples**

<b>Hypothesis</b>	<b>Example</b>
H1a: Locus of control (chance) is positively related to moral disengagement in the behaviour locus.	Consumers with a higher locus of control (chance) are more likely to access moral disengagement in the behaviour locus by linking less ethical behaviour to meritorious purposes governed by fate.
H1b: Locus of control (chance) is positively related to moral disengagement in the agency locus.	Consumers with a chance locus of control are likely to place the agency of responsibility not with the individual but with fate or other luck factors not within their control.
H1c: Locus of control (chance) is positively related to moral disengagement in the effects locus.	When an individual has a locus of control (chance) they argue that the consequences that happen to people are very random in nature and perhaps question they are really consequences at all.
H1d: Locus of control (chance) is positively related to moral disengagement in the victim locus.	Consumers with a high locus of control (chance) are likely to morally disengage using the victim locus because they blame others rather than consider their own role in the consequences of their actions (Detert et al. 2008).

## 2.3 TRAIT CYNICISM

Trait cynicism is an ingrained stable belief that others cannot be trusted, take advantage of others and are selfish (Costa et al. 1986; Hochwarter et al. 2004; Pfrombeck et al. 2020). Cynics believe people or firms are motivated purely by self-interest. Suspicion, mistrust and scepticism are related to cynicism leading to dissatisfaction, alienation and resistance toward the perceived agents (Chylinski and Chu, 2010). Cynicism is a multi-faceted issue for ethical consumption because not only is it associated with ethical purchasing *inaction* (Bray et al. 2011) but it is also associated with consumers *taking action* like boycotting or bad-mouthing companies to demonstrate their ethical standards (Chylinski and Chu, 2010; DeCarlo, 2005; Indibara and Varshney, 2020; Olson and Dover, 1978).

Trait cynicism is examined as distinct from other forms of cynicism within the literature including, change cynicism (Ouedraogo and Ouakouak, 2020), strategic cynicism (Ging-Jehli et al. 2020), legal cynicism (Nivette et al. 2019), police cynicism (Kanvinde, 2021), political cynicism (Perloff and Kinsey, 1992), privacy cynicism (Lutz et al. 2020), organisational cynicism (Pfrombeck et al. 2020), media cynicism (Hameleers et al. 2021; Jakob et al. 2019) and social cynicism (Bond et al. 2004; Indibara and Varshney, 2020). Whilst situational cynicism may be manipulated, this thesis study reviews trait cynicism as a personality trait that cannot be altered. However, trait cynicism and situational cynicism are both cynicism and thus do share some conceptual overlap.

### 2.3.1 Consumer Cynicism

In the consumer context, behavioural consumer cynicism is defined as suspicion of an individual's motives arising from repeated observations of disparity between an individual's desired state and the behaviours of a firm's marketing agent (Chylinski and Chu, 2010). They find that when firm actions are lacking consistency with the consumers' values, consumers may act on behaviours such as making a complaint, spreading negative word of mouth, not returning to the firm as a consumer, switching to a different firm for the same product and getting a refund or exchange. These behaviours become stronger and more frequent when the lack of alignment is observed repeatedly. Further, cynical behaviours are easier to induce than to change (Chylinski and Chu, 2010). However, Kim and Rim (2019) find that with persistent effective corporate social responsibility communications, distrust can be overcome, and this has a stronger effect for consumers with the greatest distrust.

### **2.3.2 Cynicism and (dis)Trust**

The erosion of trust in consumers is researched under a range of similar concepts including consumer distrust (Darke and Ritchie, 2007; Jennings et al. 2021; Kim and Rim, 2019; Mal et al. 2018), consumer scepticism (Chaudhary et al. 2019; Dunn and Harness, 2019; Obermiller and Spangenberg, 1998; Yin et al. 2021); consumer discontent (Lambert and Kniffin, 1975; Lundstrom and Lamont, 1976; Lundstrom and White, 2006; Njuguna et al. 2015), consumer alienation (Allison, 1978; Chéron et al. 2022; Ortiz et al. 2018) and consumer complaints (Arora and Chakraborty, 2021; Bearden and Teel, 1983; Johnen and Schnittka, 2019; Kitapci et al. 2019; Ward and Ostrom, 2006). Cynicism and distrust share similarities (Bochniarz et al. 2022). Cynical individuals are generally distrusting and suspicious. With or without evidence, they believe others have malicious and selfish intentions (Choy et al. 2021). Markov and Min (2022) find that cynicism is a deterministic belief that journalism is purely intent on profit and manipulation whereas distrust is a more nuanced perception with a greater likelihood to be situationally malleable when presented with counter-evidence. Further, scepticism questions the accuracy of information, but cynicism implies there is a motive involved, making it a more aggressive form of distrust (Turner and Valentine, 2001).

Consumer cynicism is exacerbated by the influences of perceived unethical practices such as “greenwashing” (Chen and Chang, 2013; Delmas and Burbano, 2011; Goh and Balaji, 2016; Lyon and Montgomery, 2013) and “causewashing” (Deng, 2015). “Greenwashing” or “Green Sheen” refers to the practice of deceit made by capitalising on the perception of an organisations’ environmentally friendly products, policies or culture. “Causewashing” similarly occurs when corporations support philanthropic efforts just to “make a show of it” (Deng, 2015) to enhance their commercial interests. In the event consumers believe companies’ ethical promises, cynicism can still be influenced by the chain of production and finance. When a consumer is motivated to research suppliers, they are often confronted with excessive and confusing information, making it difficult for consumers to obtain clear information about how products are made, where they are made, what kind of working conditions are provided for and who makes what from the profits (Bartiaux, 2008; Connolly and Prothero, 2008; Longo et al. 2019; Owens, 2000).

### **2.3.3 Cynicism and Ethical Consumption**

Cynicism influences ethical behaviour (Bray et al. 2011; Delmas and Burbano, 2011; Eckert et al. 2014; Johnstone and Tan, 2015b). Bray et al. (2011) find that consumers who are ethical in their beliefs and report a want to consume ethically are inhibited by cynicism because it causes them to doubt their individual impact as an ethical consumer. Cynical statements including, “It’s



purely for company profit, I think it begins and ends there,” (Bray et al. 2011, p.603) and, “These multinationals, you can find a story associated with all of them,” (Bray et al. 2011, p. 603) are used to justify why the participants did not purchase ethically. Believable authenticity in ethical actions or statements by companies is required for consumers to reduce cynicism. Participants report exposure to stories regarding malpractice and feel that the ethical claims in advertising are often generated only for competitive advantage rather than a genuine concern for their ethical values. Some consumers believe that the premium they pay for ethical products is not passed on to the intended recipients and that governments and corporate organisations intercept most of these premiums (Shaw and Shiu, 2002). Importantly, some report this cynicism as the main deciding factor for not purchasing ethically (Bray et al. 2011).

#### **2.3.4 Cynicism toward Organisations**

Consumers with more positive attitudes toward businesses are less likely to engage in questionable consumer behaviour (Vitell and Muncy, 1992). Further, cynicism influences attitudes that impact behaviour. Vitell (2003) finds that whether a behaviour is viewed as unethical or not depends on whether the individual’s views toward business in general are negative. Deng (2015) finds cynicism in Chinese consumers who use cognitive effort regarding the ethical consequences of their buying choice but ultimately do not act on their beliefs due to their lack of trust in companies. In qualitative interviews, consumers demonstrate disappointment with firms’ ethical image and use this to justify their lack of willingness to purchase ethical products. Philanthropic statements are considered showmanship to advance firm commercial interests rather than genuine charity (Bray et al. 2011). Consumers also express a mismatch between firms’ ethical behaviours and their economic ability to perform ethically. This suggests that even when firms make a cause contribution if it is not in line with the consumers perception of what they can afford, it induces cynicism (Deng, 2015).

#### **2.3.5 Cynicism and Social Values**

Cynicism is a trait embedded in social values. In police cynicism, Niederhoffer (1967), suggests that higher cynicism is associated with a lower commitment to social systems and values leading to behaviours that are negatively perceived (Kanvinde, 2021). This indicates that higher cynicism results in less ethical behaviours. Bond et al. (2004) find that social cynicism is associated with less collaboration and willingness to compromise in conflict resolution due to cynics’ view that relationship interdependencies result in a domination of one party over the other. Individuals

high in social cynicism are more likely to pursue their own welfare by surrounding themselves with powerful people due to their perception that human and social events are related to negative outcomes for less powerful people (Bond et al. 2004). Cynicism also influences less prosocial behaviours because a cynical individual who is socially excluded considers reconnection with social groups as unlikely. Attempts to establish relationships are inhibited because they see others as untrustworthy and are concerned that these self-interested individuals may prey on their vulnerability and exploit them. Cynicism causes an individual to lose interest in the perspectives and intentions of others due to a lack of faith in their authenticity, leading to less empathy and therefore less prosocial behaviour (Choy et al. 2021).

### **2.3.6 Trait Cynicism and its effects on Moral Disengagement, Neutralisation Techniques and Ethically Minded Consumer Behaviour**

Detert et al. (2008) find that trait cynicism is an antecedent to moral disengagement. They theorise that the plight of others is suppressed by cynicism due to their lack of trust, allowing them to distance themselves from responsibility (Detert et al. 2008). Chowdhury and Fernando (2014) find that cynical consumers are more likely to have positive beliefs toward the *passive* dimension of consumer ethics such as “getting too much change and not saying anything” (Muncy and Vitell, 1992, p.304), and less positive beliefs toward the “*doing-good*”/*recycling* consumer ethics dimension that comprises positive actions related to helping or protecting the environment and society (Vitell and Muncy, 2005). Cynicism is also indirectly related to the *no harm, no foul* consumer ethics dimension such as “spending over an hour trying on different dresses and not purchasing any,” (Muncy and Vitell, 1992, p.04) mediated by moral disengagement. This suggests that cynical consumers are more likely to engage in actions that do not directly harm others but are considered unethical by social norms, such as installing software on your computer without buying it, when they activate moral disengagement (Chowdhury and Fernando, 2014).

Thus, the importance of trait cynicism as an antecedent to moral disengagement and its impact on ethical behaviours is established. Limited existing research suggests cynicism influences moral disengagement (Bray et al. 2011; Chowdhury and Fernando, 2014; Detert et al. 2008), and moral disengagement is a mediator between cynicism and consumer attitudes toward unethical behaviours (Chowdhury and Fernando, 2014), and unethical decision-making (Detert et al. 2008). Consumers higher in trait cynicism are more likely to morally disengage driven by trait cynics’ lack of trust in others (Detert et al. 2008). There are four locus of moral disengagement, and it is predicted that consumers higher in trait cynicism are more likely to morally disengage in all four loci including, *behaviour, agency, effects* and *victim*.

In the **behaviour locus** of moral disengagement, unethical behaviours are legitimised because they are reconstructed from “bad” to “good” behaviour. *Moral justification* portrays the unethical act as being noble or serving a worthy cause. *Euphemistic labelling* disguises harmful behaviour by giving them benign characteristics or repositioning behaviour as deserving praise. Unethical behaviour is de-emphasised by using *advantageous comparisons* to give the illusion that the harmful conduct is nothing compared to what it might have been (Bandura, 1996; Bélanger et al. 2019). It is proposed that trait cynicism facilitates moral disengagement in the behaviour locus when consumers use cynicism as a tool to explain why they have not ethically consumed. They are likely to use the examples of “bad” multi-nationals and the like as advantageous comparisons. They may use euphemisms to further denigrate distrustful cheats such as *henchmen* instead of *associates* (Bolinger, 1982) or *crooks* instead of *politicians* or *businesses* to relieve guilt they feel by acting unethically. They may argue that whatever they do ethically does not make a difference when others in the production chain do not pass on those ethical efforts to their intended recipients or causes. They also elevate their cynical attitudes as supporting the common man, and not allowing incredulous others to “get away with it”. This leads to the following hypothesis:

*H2a: Trait cynicism is positively related to moral disengagement in the behaviour locus.*

In the **agency locus** of moral disengagement, the actions of the immoral self are transferred to the responsibility of others (Bandura et al. 1996). In the *displacement of responsibility* dimension groups or authority figures shoulder the blame. In *diffusion of responsibility* the agency is minimised to the individual by spreading it amongst others to dilute its power. This is done through group diffusion where one cannot be blamed when everyone is at fault. It is also achieved by creating a line of command so that one individual is not the only one whose behaviour leads to the negative consequences of the actions. Each individual task is made benign when considered in isolation (Bandura et al. 1996). Moral disengagement in the agency locus is also expected to be higher in consumers with trait cynicism as they diffuse their selfish acts as behaviour similar to everybody else so “why bother being ethical when no one else is doing it”. Personal responsibility is displaced to social pressure or the “big bad corporates” because of their cynical view toward the integrity of others (Detert et al. 2008; Kanter and Mirvis, 1989). Driven by cynicism, moral self-regulation is deactivated by diluting the harm of the act by spreading its agency to other people and situations. This leads to the following hypothesis:

*H2b: Trait cynicism is positively related to moral disengagement in the agency locus.*

In the **effects locus** of moral disengagement, the impact of the action is minimised or disregarded (Bandura et al. 1996). Consumers reason that if the consequences of their conduct do not really hurt anyone there is nothing to feel bad about. The effects locus uses the *distortion of consequences* to reduce the ramifications of their actions thereby protecting themselves from self-recrimination. For example, a cynical consumer may suggest that getting caught shoplifting is nothing more than stealing back what corporations owe to society due to their unethical practices. This minimises the harm done by suggesting that there is no violation at all when the effect of shoplifting is nothing given corporations regularly break social contracts like undermining the fabric of society and stealing the future from us (Borg, 2022). Contrastingly, trait cynics may also dispute the level of harm done by their actions by maintaining that since corporations do bad things and nothing that bad happens, then one little indiscretion is not going to have any harmful effect. Trait cynics are distrusting of others' good intentions and therefore may dismiss harmful behaviour as "just what people do in life". This reduces the magnitude of the harm done thereby absolving them of any real wrongdoing. Additionally, trait cynics morally recode by suggesting that any positive contribution on their behalf has no positive effect on the outcome because their individual contribution does not make much difference when systems, organisations and other distrustful people are not behaving ethically (Bray et al. 2011; Shaw and Shiu, 2002). One ethical act from them does not cause any significant change so what is the point in bothering at all. This leads to the following hypothesis:

*H2c: Trait cynicism is positively related to moral disengagement in the effects locus.*

In the **victim locus** of moral disengagement, the casualties of the harmful acts are minimised or dehumanised (Bandura et al. 1996). *Dehumanisation* leaves the victim bereft of human qualities so that the violator does not feel like they are hurting another human being, but some other entity not worthy of consideration. Humans are transformed into objects or animal-like beings. In the *attribution of blame* dimension victims are partly or wholly to blame for the consequences that have befallen them. Stereotypes are victimised into groups worthy of degradation who have contributed to their own desperate circumstances (Bandura et al. 1996; Bandura, 2016). An inherently cynical consumer questions the motives of others including the victims of negative consequences (Detert et al. 2008). This cynicism extends to organisations, systems and individuals. Distrustful, cheating people, when they are victims, are condemned and thus stripped of human qualities like the ability to desire more from life and the capability for experiences "including grief, surprise, anxiety, humour, accomplishment, joy, love, fear, and devotion (Cantril, 1954, p.7)." Consumers lose sympathy for these people and justify that since they are bad humans, or people not worthy of help,

there is no reason to feel bad about not helping them. The cynical consumer is more likely to view these victims as deserving of their situation contributing to the moral disengagement mechanisms in the victim locus. Hence, the following prediction is made:

*H2d: Trait cynicism is positively related to moral disengagement in the victim locus.*

Table two provides a summary of the trait cynicism hypotheses with an example for each dimension of moral disengagement.

**Table 2. Summary of H2a to H2d: Trait Cynicism is positively related to Moral Disengagement Loci with Examples**

<b>Hypothesis</b>	<b>Example</b>
H2a: Trait cynicism is positively related to moral disengagement in the behaviour locus	Trait cynics may argue that whatever they do ethically does not make a difference when others in the production chain do not pass on those ethical efforts to their intended recipients or causes.
H2b: Trait cynicism is positively related to moral disengagement in the agency locus	Moral disengagement in the agency locus is expected to be higher in consumers with trait cynicism as they diffuse their selfish acts as behaviour similar to everybody else so “why bother being ethical when no one else is doing it”.
H2c: Trait cynicism is positively related to moral disengagement in the effects locus	Trait cynics are distrusting of others’ good intentions and therefore may dismiss harmful behaviour as “just what people do in life”. This reduces the magnitude of the harm done thereby absolving them of any real wrongdoing.
H2d: Trait cynicism is positively related to moral disengagement in the victim locus	An inherently cynical consumer questions the motives of others including the victims of negative consequences (Detert et al. 2008).

Locus of control (chance) and trait cynicism are expected to be impediments to ethical behaviour mediated by the psychological constructs of moral disengagement and neutralisation techniques. This thesis research examines firstly, the antecedents to moral disengagement of locus of control (chance) and trait cynicism, followed by how consumers with these inherent traits progress through to (un)ethical behaviours. The following chapter discusses the relationships between the sequential mediators of moral disengagement and neutralisation techniques.

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CHAPTER 3: THE RELATIONSHIP BETWEEN  
MORAL DISENGAGEMENT AND  
NEUTRALISATION TECHNIQUES

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### 3.1 THE PSYCHOLOGICAL PROCESSES OF MORAL DISENGAGEMENT AND NEUTRALISATION TECHNIQUES

Research into the psychological processes that lead to less ethical behaviour has developed an understanding of how an ethically minded consumer purchases less ethically (Çekirdekci and Latif, 2019; Fukukawa et al. 2019; Wang et al. 2019; Yan et al. 2021). Moral disengagement (Chowdhury and Fernando, 2014; Egan et al. 2015; Graça et al. 2016; Wang et al. 2019) and neutralisation techniques (Bian et al. 2016; Çekirdekci and Latif, 2019; Fukukawa et al. 2019; Johnstone and Tan, 2015a; Koay, 2018) have been researched individually as separate constructs. However, this thesis proposes a relationship between moral disengagement and neutralisation techniques whereby an ethical consumer first broadly morally disengages and then uses specific neutralisation techniques to justify their decisions contributing to less ethical behaviour and reinforcing the attitude-behaviour gap. This research examines these psychological constructs as separate but related whereby moral disengagement precedes neutralisation techniques in the ethical decision-making process.

Researchers have drawn upon multiple theories for determining the inhibitors of ethical behaviour, principally the theory of planned behaviour. The theory of reasoned action (Ajzen and Fishbein, 1980) and its extension, the theory of planned behaviour (Arli et al. 2018; Ajzen, 1991; Hassan et al. 2021; Wiederhold and Martinez, 2018), describe a sequence of behaviours that are causally related to attitudes. These theories focus on factors that influence behavioural intention and predict that a consumer's intention is a strong indicator of a consumer's actual consumptive behaviour. However, these models consider the ethical consumer is motivated by self-interest even when social norms are present in the decision-making process (Moraes et al. 2017). Since ethical consumption is more likely to have political, social or environmental influences the individualistic focus of rationalist theories is considered a limitation (Gregory-Smith et al. 2013; Moraes et al. 2017; Shaw et al. 2016). Moral disengagement, being grounded in social cognitive theory (Bandura et al. 1996) rejects the idea of individuals as separate from social influence. This thesis research views the consumer's decision-making process as a complex transactional relationship between their personal beliefs and the external influences of societal norms. The benefit of using moral disengagement and neutralisation techniques as theories to examine ethical decision-making, and consequently behaviour, is that they consider social norms as instrumental to the consumer decision-making process (Bandura, 1999; Sykes and Matza, 1957).

There is research that criticises the relationship of attitudes and behaviour (Hulland and Houston, 2021; Morwitz and Munz, 2020). To address these concerns, scales have been chosen to reflect as closely as possible self-reported behaviours, as opposed to attitudes or intentions.

### 3.2 MORAL DISENGAGEMENT

Moral disengagement is a self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990; Ribeaud and Eisner, 2010). The moral disengagement construct was developed by Albert Bandura (Bandura, 1990; Bandura et al. 1996) as an overarching psychological set of mechanisms used by people not only in extreme situations but also in everyday activities. People are often faced with pressure to engage in activities that provide them with a desired outcome but have negative consequences that violate their moral standards. To live with themselves, people abandon their moral standards or reconstruct them with meritorious purposes. When moral self-sanctions are disengaged, people are able to compromise their moral standards whilst retaining their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008; Wang et al. 2019).

When consumers morally disengage, techniques to counteract their discomfort are used making the less ethical behaviour palatable. Consumers can then engage in less ethical consumptive behaviour without self-censure. The practice of absolving oneself from moral condemnation is not likely to change an otherwise ethically upstanding citizen into an unfeeling offender in one instant. The desensitisation is something that occurs over time when the offender repeatedly adjusts their moral code for recurring violations of their ethical standards (Bandura et al. 1975).

Self-regulatory standards are altered for different situations, meaning that moral disengagement can occur at the consumers will. Devereux et al. (2021) find that moral disengagement is a strong predictor of mask wearing during the Covid-19 pandemic. Moral disengagement is then viewed as an individual difference reflecting one's tendency to morally disengage (Devereux et al. 2021) and the act of morally disengaging as "a state or process that results from an interaction between behaviour, cognitions and environmental factors" (Devereux et al. 2021, p.2).

Important to understanding the context of moral disengagement within Bandura's work, the broader social cognitive theory describes the individual's relationship to right and wrong as a dynamic interaction between the self and society (Bandura, 1986, 2007). Cognitive, behavioural and environmental factors influence this interaction between the self and society and thus personal agency is affected by this interplay (Moore, 2015). Human agency and social structure are not



viewed as separate entities but are rather tied together in a back and forth whereby human activity guides the social systems we live by, and in turn, these social standards influence the development of human function (Bandura, 2007).

Moral disengagement is an overarching psychological construct that has multiple dimensions within it. Table three shows moral disengagement categorised into four loci of moral disengagement with sub-mechanisms for each locus.

**Table 3. Moral Disengagement Mechanisms**

#	Mechanism	Description	Original Study Context	Author and year
<i>The Behavioural Locus</i>				
1	Moral justification	Harmful acts are made personally and socially acceptable by linking it to worthy purposes	Detrimental conduct e.g. reconstruction of the moral value of killing in the military	Bandura, 1990; Bandura et al. 1996
2	Euphemistic labelling	Masking reprehensible activities by calling them something different	Detrimental conduct e.g. Soldiers “waste” people instead of “killing” them	Bandura, 1990; Bandura et al. 1996
3	Advantageous comparison	Behaviour takes on different qualities depending on what it is contrasted with	Detrimental conduct e.g. promoters of the Vietnam war minimised the murders of innumerable people by representing it as a way to check massive communist enslavement	Bandura, 1990; Bandura et al. 1996
<i>The Agency Locus</i>				
4	Displacement of responsibility	Personal responsibility is blamed on social pressures or the dictates of others	Detrimental conduct e.g. Nazi prison commandants and their staff removed personal responsibility for their inhumanities as they were “just carrying out orders”	Bandura, 1990; Bandura et al. 1996
5	Diffusion of responsibility	Personal responsibility is diffused by division of labour where the activity has different members performing subdivided tasks that appear harmless in themselves but are harmful in its totality	Detrimental conduct e.g. division of labour on assembling bombers on a production line shifts the importance of the impact of the activity to the fractional job	Bandura, 1990; Bandura et al. 1996

<i>The Effects Locus</i>				
6	Distortion of consequences	Consequences are minimised through selective inattention, cognitive distortion, and misrepresentation	Detrimental conduct e.g. the depersonalisation of death technologies that can kill many but be activated at a distance	Bandura, 1990; Bandura et al. 1996
<i>The Victim Locus</i>				
7	Attribution of blame	Victims are blamed for bringing suffering on themselves	Detrimental conduct e.g. rapists who claim rape victims invited rape by their sexually provocative appearance and behaviour	Bandura, 1990; Bandura et al. 1996
8	Dehumanisation	Victims are divested of human qualities, seen as persons without feelings, hopes and concerns	Detrimental conduct e.g. Nazi camp commandant degraded the victims to subhuman objects to reduce the distress of the gas chamber operators	Bandura, 1990; Bandura et al. 1996

### 3.2.1 The Behavioural Locus

The first set of moral disengagement mechanisms are focused on the behavioural locus of moral agency where harmful behaviour is transformed into good behaviour (Bandura, 2016).

#### *Moral Justification*

When an individual morally justifies their action, they decide that their own moral beliefs outweigh what is moral based on social norms. Conduct is made personally and socially acceptable by acting in service of one's own moral principles (Bandura, 1990; Bandura et al. 1996). Examples include the justification of violence in the entertainment industry attributed to freedom of speech, and constitutional rights in the United States of America and killing in the name of religious duty (Bandura, 2016). In another example, Islamic extremists glorify their jihad and position terrorist conduct as self-defence against tyrannical, weak non-believers whose goal is to enslave the Muslim world. Bin Laden exalted his global terrorism as serving a holy necessity determined by Allah and carrying out "religious duty" (Bandura, 2002, p.104). Bin Laden's followers believe they are holy warriors who reach divine eternal life through their martyrdom (Bandura, 2002). Further, the gun industry in the United States of America lobbies against even minor, logical restrictions to gun regulations arguing it is the beginning to banning guns altogether thereby infringing on the Second Amendment to the Constitution (Bandura, 2016).

### *Euphemistic Labelling*

The power of language is used to reduce the perceived harm being done. Convolved and cleansed language makes destructive actions innocuous and those that use this verbiage relieve themselves of personal agency principles (Bandura, 1990; Bandura et al. 1996). For example, *clean coal* is used as a way to reduce the public's negative feelings about coal power when the truth is that no coal production is "clean". Other examples include, "processing plant" instead of "slaughterhouse" for animal production, "scalping" instead of "profiteering", "clean, surgical strikes", and "servicing the target" in bombing missions and attacks, "a different version of the facts" instead of "lies" as in the Watergate hearings, or "career alternative enhancement" instead of "fired" likening it to a promotion instead of a retrenchment (Bandura, 2002, 2016). In the United States of America, a senator declared that, "Capital punishment is our society's recognition of the sanctity of human life," (Bandura, 2002, p.104) to neutralise State executions. Euphemistic language can also be used by giving the illusion that nameless forces are responsible for reprehensible acts referred to as the *agentless passive voice* (Bandura, 2002; Bolinger, 1982). Personification is used to give human characteristics to objects to make them blameworthy. This is demonstrated by this example of a driver responsible for demolishing a telephone pole and described the incident to police as, "The telephone pole was approaching. I was attempting to swerve out of its way when it struck my front end." (Bandura, 2002, p.105).

### *Advantageous Comparison*

When compared against something much worse, immoral behaviours are skilfully framed to be "less bad" and more acceptable (Bandura, 2016). The more blatant the comparative activities, the more likely the individual's conduct appears unimportant and may even become benevolent (Bandura, 1990; Bandura et al. 1996). For example, lawlessness by a political figure is exonerated when comparison is made with transgressions of previous historical figures. This justification describes "good" achieved by the "lesser of two evils" (Bandura, 2016, p. 57). In the entertainment industry, televised violence is compared with the violence in literary classics such as the Iliad, the Odyssey and the Bible to vindicate harmful depictions that may otherwise seem like overkill (Bandura, 2016).

Uplifting comparisons are also used by giving an air of high principle to activities with negative consequences (Bandura, 2016). The contrast principle exonerates violent acts into righteousness by creating a utilitarian calculus. This utilitarian calculus is used to compare activities against the alternatives that would cause much worse harm or harm to more people than the injurious acts they are defensively reconstructing. Firstly, non-violent options are dismissed as

ineffective for the desired outcomes and therefore not to be considered. This is followed by the argument of doing utilitarian good by comparing the injurious actions with the suffering that would otherwise be caused. Moral justification is relied upon to compare the current transgression with an alternative that would be worse, such as the Vietnam War that was characterised as saving the populace from Communist enslavement, as opposed to killing and destruction (Bandura, 1990, 2002).

In the tobacco industry in 1989, Philip Morris executives recommended that a strategy document be prepared to minimise the effects of environmental tobacco smoke (ETS) as mounting evidence was indicating the toxicity of second-hand smoke. The Philip Morris executives recommended to, “identify a strategy in risk assessment methodology that allows comparison of ETS to other commonly found environmental agents such as those found in indoor air (volatile organic chemicals), foods (pesticides), and water (lead, fluorine). Design a communications package that illustrates the significant risks associated with everyday life that includes ETS as a ‘negligible risk’” (Philip Morris USA Inc., 1989/E; White et al. 2009, p.51). The effects are minimised by comparing ETS to other environmental agents because next to other toxins that we readily use on an everyday basis, second-hand smoke is not that bad.

### **3.2.2 The Agency Locus**

Moral disengagement occurs when the violator’s agentic role in the wrongdoing is obscured or minimised (Bandura, 2016). Moral control is exercised most strongly when people acknowledge the part they played in the result of harmful actions. When the violator’s contribution to the harmful outcomes is removed or reduced from the scenario, the perpetrator is spared self-condemnation because they do not consider themselves the actual agent of their actions (Bandura, 2002).

#### *Displacement of Responsibility*

The responsibility of an individual’s actions is moved from the individual to another (Bandura, 1990; Bandura et al. 1996). People in positions of power protect themselves from self-censure by distancing themselves from direct involvement in the harmful act, even so far as to ensure they have limited knowledge of how their orders are carried out. Subordinates transfer personal accountability by claiming they were “doing their duty” (Bandura, 2016). For example, Nazi prison commandants and their staff claimed they were “just carrying out orders” and thus their personal responsibility in mass executions during World War II was reduced or removed (Andrus, 1969; Bandura, 2002). In an example of white-collar crime exposed in the Uber files leak, Pierre-

Dimitri Gore-Coty has documented involvement with the use of kill switches and controversial software to evade law enforcement. Pierre-Dimitri Gore-Coty said that he was “young and inexperienced and too often took direction from superiors with questionable ethics” (Davies, 2022) thereby displacing his responsibility to his superiors.

Studies by Milgram (1974) find that when authorities explicitly accept responsibility for injurious acts that they ask their functionaries to perform, these authority figures are able to escalate the intensity of the punitive acts. The closer the authority to the subordinate, and the stronger the legitimisation of the injurious acts, the more obedient the aggression (Bandura, 2002). However, in every day unethical scenarios responsibility is rarely openly declared. It is more likely that authority commands are delivered in insidious ways. Surreptitious systems may be designed for personal and social gain but presented by leaders as organisational interests (Cyert and March, 1963; Moore, 2008; Thompson, 2017b). These system designs ensure personal agency in the wrongdoing can be easily deflected if things go awry. The purpose of the destructive orders is often disguised so that neither the authority figures delivering the command, nor the staff and group members carrying out the violation regard their actions as deserving reproach (Bandura, 1990). Authority figures intentionally avoid knowing about how orders are carried out or avoid discovering evidence of wrongdoing so that when asked they can distance themselves from their role in the violation. Harmful actions may be dismissed as a misunderstanding and subordinates are labelled as overzealous or misguided (Bandura, 2002). Subordinates also morally disengage by displacing responsibility to their authority figures; for example, “I might be likely to do this because it is my BOSS that is asking me to do this,” (Kish-Gephart et al. 2015, p. 270).

In the pursuance of inhumanities, the subordinates do not dissolve themselves completely of responsibility, or else they would be nothing but mindless robots unable to fulfil reliable duties. Rather, they have two levels of responsibility to consider; the first is a strong sense of duty to their authority figures, the second is accountability for the results of their actions. In the perpetration of atrocities, the most effective subordinates are those that uphold a strong obligation to their superiors whilst divesting themselves of any responsibility for the destruction they cause (Bandura, 2002).

### *Diffusion of Responsibility*

The responsibility of an individual’s actions is reduced by placing blame elsewhere (Bandura, 1990; Bandura et al. 1996) thereby diffusing the agency. This occurs within group scenarios where the responsibility is diluted due to the harm being done by more than one person (Bandura, 1990; Bandura et al. 1996; Detert et al. 2008). “When everyone is responsible, no one really feels responsible,” (Bandura, 2016, p.62). Group decision-making and collective action

weaken moral control because blame can be ascribed mostly to the actions of others. This allows individuals to act more cruelly than they would if they held themselves accountable for their own actions (Bandura, 2002).

Responsibility is also diminished through division of labour. When one individual is not the only one completing the wrongdoing from beginning to end, the responsibility is diffused and diminished. Attention is shifted from the meaning of what they are doing to the specific task details of their job. For example, when lethal injections are administered there is an individual staff member responsible for one very specific task. When the responsibility is shared among many, no one individual bears the role of executioner (Bandura, 2016). Subdivided tasks are seen as harmless in isolation such as doing a good job in the production line for bombs (Bandura, 1990; Kelman, 1973).

### **3.2.3 The Effects Locus**

Moral disengagement occurs by minimising, disregarding or disputing the negative or harmful effects of one's actions (Bandura, 2016). Weakening moral control is achieved by avoiding the harm caused or minimising it. When minimising the consequences does not work, then evidence of the injury is discredited. It is easier to exert harm when the effects of that harm are not visible because they have been removed either temporally or physically (Bandura, 2002).

#### *Distortion of Consequences*

The consequences of one's actions are modified by reducing the impact of their actions. When an individual cannot see or hear the negative or harmful effects of their behaviour self-censure is much less likely. For example, climate change arguments are made regarding whether it exists and to what extent it is being caused by human activity. This is a disregard, distortion and denial of the harmful effects of climate change. In 1943, the head of the Lead Industry Association defended claims that children had suffered mental retardation as a result of exposure and ingestion of lead in early infancy. The denial included statements that the assumption had not been proven, that many of the alleged cases of lead poisoning were probably something entirely different and that the x-ray techniques being used to prove these findings were unreliable (White et al. 2009).

Perceived severity of the harm done is reduced by an individual's ability to selectively misconstrue previous events. In the example of bullying in primary school aged children, bullying is dismissed as "showing interest in them" or minimised as "insults do not really hurt them" (Pozzoli et al. 2012).

### 3.2.4 The Victim Locus

The level of moral self-censure is dependent on the way the violator views the victim being mistreated (Bandura, 2016). Self-censure refers to an individual's conscious self-blame, condemnation or guilt that is felt when judging their behaviour to be in conflict with their personal values or standards of moral conduct (Bandura, 2007). Self-regulation for detrimental conduct is reduced or erased when the victim is stripped of human qualities (Bandura, 2002). Victims may also be branded as deserving of their circumstances thereby reconstructing them as a villain rather than a victim.

#### *Dehumanisation*

When an individual takes the human identification out of the equation, the process of distancing themselves from their wrongdoing becomes easier (Bandura, 1990; Bandura et al. 1996). The happiness and suffering of humans with whom we identify are more likely to stimulate sympathy than strangers or people who are deprived of human qualities. Conversely, when another is given human qualities, empathetic responses are evoked because of the perceived similarity one has with the other (Bandura, 1991, 2002). When another is dehumanised, people are not viewed as humans with feelings, hopes and worries, but rather as sub-human objects sometimes portrayed as "savages" or mindless wretches (Bandura, 2002, p. 110; Ivie, 1980; Keen, 2004). For example, when a Nazi commandant was asked why, when they were going to be killed at any rate, did they go to extremes to degrade their victims he replied that it was by design to ensure that the people operating the gas chambers would experience less distress (Bandura, 2016; Levi, 2017).

Dehumanisation strips the victims of human qualities and may be infused with non-human qualities. For example, the degradation and genocide of entire classes of people during wartime. Dehumanisation is distinct from depersonalisation where others are treated with emotional detachment. Dehumanisation is an extreme form of depersonalisation. Depersonalisation can occur in occupations where the staff are digitally removed from the people they service and begin to see them as objects (Bandura, 2016). Conversely, individuals may depersonalise people they encounter when using digital services and treat them in negative ways they would not otherwise if the person were humanised through social contact (Bandura, 2016).

#### *Attribution of Blame*

In attribution of blame in the victim locus, others are blamed for the circumstances they find themselves in. The perpetrator or violator restructures their role as a faultless victim driven to detrimental actions and the genuine victim is given the role of one deserving of their mistreatment

(Bandura, 2002). The consequences that fall to others are considered partly their fault and this lessens the degree to which the violator feels any responsibility for their harmful action. For example, individuals who choose to smoke are blameworthy as opposed to the tobacco companies inducing the behaviour. Marginalised groups are viewed as flawed human beings who contribute to their personal shortcomings and dispiriting conditions by their nature, as opposed to societal issues. These stereotypes may be based on social, ethnic, religious, and socioeconomic status (Bandura, 2016). For example, slavery was "...justified by stereotypes of Blacks as savage, primitive, and intellectually inferior to whites" (Nadler and Voyles, 2020, p.1). Women were excluded from the workplace and higher education due to the stereotype of them being irrational and unfit for intellectual occupations in the nineteenth and early twentieth centuries (Nadler and Voyles, 2020). High-status groups are stereotyped as more intelligent and hardworking than low-status groups, and by implication low-status groups are inept and lazy (Nadler and Voyles, 2020).

This reframing is achieved by individuals, organisations and institutions. Thus, effective safeguards in social systems are required to ensure humane life. In addition to personal ethical norms these safeguards make it more difficult for people to remove humanity from their actions (Bandura, 2007).

### 3.3 NEUTRALISATION TECHNIQUES

Neutralisation techniques are used to reduce the conflict arising from an individual's self-concept as a moral person and their morally debatable behaviour (Maruna and Copes, 2005). They enable an individual to violate important norms but to neutralise their identity as a deviant or criminal (Coleman, 1998; Collins, 1994). Neutralisation techniques lessen the effectiveness of social controls which form the interpretation of responsibility by the individual (Sykes and Matza, 1957). They are the story or stories an individual tells themselves to help them feel better about behaviour that makes them uncomfortable, either because it does not align with their own beliefs or socially accepted standards.

Sykes and Matza (1957) began neutralisation theory in the context of juvenile delinquents. A five-point scale was devised detailing neutralisation techniques including *denial of responsibility*, *denial of injury*, *denial of the victim*, *condemnation of the condemners* and *appeal to higher loyalties* (Sykes and Matza, 1957). Neutralisation theory has since been applied to adult serious crimes (Alvarez, 1997; Bohner et al. 1998; Levi, 1981), deviant behaviours relating to organisational and white-collar crime (Coleman, 1998; Collins, 1994; Leasure, 2017; Maruna and



Copes, 2005), digital piracy and online misbehaviours (Harris and Dumas, 2009; Hinduja, 2007; Hwang et al. 2016; Siponen and Vance, 2010).

More recently, neutralisation theory in the ethical consumption context is helping to shape our understanding of less ethical behaviours and why consumers do not necessarily consume according to their attitudes. Bian et al. (2016) find that the neutralisation techniques of denial of responsibility and appealing to higher loyalties are adopted by consumers associated with counterfeit consumption to help them justify their unethical behaviour particularly when motivated by the “thrill of the hunt” and being part of a “secret society”. Neutralisation techniques are used in the context of sustainable consumer behaviour with researchers citing examples such as the denial of injury, “It’s much better for children to work for a minimum wage than to do nothing and die,” (Gruber and Schlegelmilch, 2014, p.40) and condemning the condemners, “Every company pollutes something, harms the environment or so. You can’t use green electricity either, because building a hydropower station also affects the environment. And if we don’t buy the products, companies will try to produce cheaper products by exploiting more ...and what then?” (Gruber and Schlegelmilch, 2014, p.40). Neutralisations are a barrier to green consumption with justifications such as the denial of injury, “In my flat I flick off the lights and only fill up the kettle about half way and my flatmates they’ll be like, what are you doing that for? They’re throwing out bottles and things like this and you’re just making this sort of effort and you just think, what’s the point?!” (Johnstone and Tan, 2015a, p.812). In the purchase intention of counterfeit luxury goods, Koay (2018) finds that the denial of responsibility and the denial of victim are significant predictors. This suggests that consumers rationalise their unethical behaviour by attributing their purchases to external factors such as the proliferation of counterfeit options on the market (Koay, 2018).

These studies are predominantly qualitative and focus specifically on the neutralisation techniques as core justifications for unethical behaviour or purchase intentions. Moral disengagement is not considered in these studies, nor is locus of control (chance) or trait cynicism. However, discussion regarding a sense of powerlessness from consumers is provided (Koay, 2018). Johnstone and Tan (2015a) also discuss the role of power citing the lack of belief in one’s own power to make change as a deterrent to green behaviours being due to either perceived self-efficacy or external locus of control. Further, cynicism as a result of greenwashing, confusion and mistrust reduces green consumer behaviour (Johnstone and Tan, 2015a).

The key contribution in this thesis proposes that neutralisation techniques are more specific than moral disengagement mechanisms. Thus, neutralisation techniques are subsequent to moral disengagement mechanisms. Moral disengagement is the broader psychological construct, whereas neutralisation techniques are more contextually driven concrete justifications. Neutralisation

techniques are available to the violator before the negative act occurs (Coleman, 1998; Collins, 1994; Cressey, 1953; Minor, 1981). They are the distinct rationalisations that make it possible for the consumer to perform their unethical act without guilt. Further, more than one neutralisation technique may be used to reduce dissonance for a single misbehaviour (Chatzidakis et al. 2004; Cromwell and Thurman, 2003; Harris and Daunt, 2011). Just as moral disengagement is selectively activated (Bandura, 1990), neutralisation techniques are accessed at will. There is suggestion that an embedding can occur, for once neutralisation techniques have been internalised then justifications become proven neutralising devices (Grove et al. 1989). A vocabulary of excuses is developed by the consumer based on their own self-insulating stories as well as those observed from societal behaviours. Just as social norm behaviours are learned, so too are the learned behaviours of the transgressors and the palatable techniques used to excuse away unethical behaviours to restore self-identity as an upstanding citizen (Akers, 1985; Grove et al. 1989). When successfully performed once, it is possible that ongoing neutralisation techniques become easier to use on subsequent occasions.

The first five Sykes & Matza (1957) neutralisation techniques have been used in all publications relating to neutralisation techniques (Fukukawa et al. 2019; Siponen et al. 2020; Sykes and Matza, 1957; Uba and Chatzidakis, 2016). These include *denial of responsibility*, *denial of injury*, *denial of victim*, *condemnation of the condemners* and *appeal to higher loyalties*. In addition, this current study examines *metaphor of the ledger*, and *claim of relative acceptability*. These have been researched in the consumer context (Daunt and Harris, 2011; Gruber and Schlegelmilch, 2014; Hinduja, 2007; Phau et al. 2016) and extend the examination to include techniques focused on internal conflict. *Metaphor of the ledger* is a weighing up of good and bad behaviour, and *claim of relative acceptability* describes a comparison of alternative “worse” behaviours that the individual could be engaging in. The first five neutralisation techniques are more focused on an individual’s outward-looking excuses. Their individual behaviours are compared to the behaviours of others and benchmarked on social and group standards. The additional techniques are inward-looking justifications. They are personal rationalisations that the individual uses to look within themselves and provide comparisons of personal actions that they could otherwise be doing.

Table four provides a description of the neutralisation techniques included in this thesis study. Additionally, these techniques are explained in an ethical consumption context since many techniques derive from other disciplines. Note that these examples provide more specific rationalisations than the moral disengagement mechanisms which are more general in nature.

**Table 4. Neutralisation Techniques**

#	Technique	Description	Original Study Context	Author and year
1	Denial of Responsibility	The individual is not responsible because of forces that are beyond the individual's control	Juvenile delinquency	Sykes and Matza, 1957
2	Denial of Injury	The individual decides that no one has been hurt by their actions	Juvenile delinquency	Sykes and Matza, 1957
3	Denial of Victim	The victim is transferred into someone who deserves the injury or is physically absent	Juvenile delinquency	Sykes and Matza, 1957
4	Condemnation of the Condemners	Attention shifts to the motives of those who disapprove of their actions by attacking them	Juvenile delinquency	Sykes and Matza, 1957
5	Appeal to Higher Loyalties	Larger societal norms are less important than more personal norms	Juvenile delinquency	Sykes and Matza, 1957
6	Metaphor of the Ledger	Good and evil acts counterbalance one another	Professional crime	Klockars, 1974
7	Claim of Relative Acceptability	The violator considers others' behaviour is even worse than theirs	Deviant behaviour of students	Henry and Eaton, 1989

### **Neutralisation Techniques in Ethical Consumption**

#### *Denial of Responsibility*

The consumer feels that they are not responsible for their actions. It is not their fault that they do not make ethical purchasing decisions for one reason or another. The individual feels they are influenced by forces beyond their control (Sykes and Matza, 1957). For example, when a consumer uses a non-recyclable coffee cup, they blame the supplier for not supplying the option rather than admit their responsibility to have brought their own reusable cup. Another example occurs when a cashier applies a sales promotion in the consumers favour, such as a coupon that is out of date, it is the cashier's responsibility to do their job properly, not the consumer to own up to the mistake.

### *Denial of Injury*

There is a difference between acts that are ethically wrong and acts that are illegal but not immoral (Sykes and Matza, 1957). The consumer neutralises their dissonance by questioning whether anyone is genuinely hurt by their behaviour. For example, “Even though downloading non-copyrighted material is illegal, it doesn’t physically cause any injury to anyone,” or “I don’t think animals have any feelings so animal testing is fine.” This is similar to the *no harm, no foul* dimension identified in the consumer ethics scale (Vitell and Muncy, 1992, 2005). No harm, no foul represents actions that do not result in any direct harm although indirect harm is possible. Consumers tend to weigh up the severity of the consequences based upon whether direct harm is attributed to their unethical act. For example, returning merchandise to a store after trying it and not liking it, or using computer software or games that were not purchased (Vitell and Muncy, 1992).

### *Denial of Victim*

When a consumer makes a less ethical purchase, they may accept responsibility for that act, they may also admit that it does harm in some way but they perceive the purchase is not wrong given the specific circumstances (Sykes and Matza, 1957). For example, when a consumer purchases non-Fairtrade coffee, they justify that the money the farmers in developing countries receive is enough given their financial needs. The consumer may also feel that the injury is not injury at all, but rather a right to be claimed. For instance, when a consumer does not own up to a sales error in their favour, they may rationalise that corporations have disproportionate wealth and thus are not real victims.

Furthermore, when exercising denial of victim, the consumer weakens the existence of the injured party or parties. They may even erase the injured party or parties from their mind. Out of sight, out of mind, gives rise to less ethical behaviour for if inner norms or anticipated dissonance is not activated, diminished awareness of the victim makes it easier for the consumer to behave less ethically.

### *Condemnation of the Condemners*

The consumer shifts their focus from their own less ethical actions to those of an accuser. When the consumer attacks someone else they are transferring their own dissonance and lessening the pain of their less ethical behaviour. For example, when a consumer wearing fur is persecuted from a passer-by, they attack something unethical about the accuser to rationalise their purchase, such as “You’re wearing leather shoes so you’re no one to judge.” When condemning the

condemner, the blame is transferred from the less ethical consumer to the accuser. This may be a reaction to actual blame being placed on the individual, such as someone verbally abusing them for wearing fur. Alternatively, it could be a deflection from perceived negative judgment from another such as a passer-by giving the individual a sideways glance and the individual assuming it is a negative judgment on them wearing fur. The result is a specific excuse designed to redirect blame to the perceived accuser. For example, “You can’t tell me to be a vegan when you’re driving a petrol-fuelled car.”

### *Appeal to Higher Loyalties*

The demands of a larger but less important group, for example society in general, may be sacrificed for the demands of a smaller more important social group, for example family members. Further, in-group loyalty supports unethical actions (Chowdhury, 2019). It is not necessarily that the consumer is rejecting the ideal held by the larger group, only that the smaller social group has a more subjectively pressing need to reduce the dissonance of their unethical act. The consumer feels they are caught in a dilemma for which they must sacrifice the higher held ideal (Sykes and Matza, 1957). For example, even though the consumer believes in boycotting an unethical retailer (the larger, less important group), they buy a gift from the unethical company for a friend who asked for it (the smaller, more important group). In another example, when a consumer lies about their child’s age to enter an age-restricted event they appeal to the loyalty toward their child over their loyalty to the company running the event.

### *Metaphor of the Ledger*

The consumer has a metaphorical ledger of good and bad behaviour (Klockars, 1974) of their ethical choices. When a consumer feels they have a healthy supply of good behaviour credit, they can indulge in a less ethical act without feeling guilt. For example, when a consumer purchases a large petrol-fuelled car, they congratulate themselves on all the recycling and household electricity savings they have done in the past to reduce their feelings of dissonance about the less ethical car purchase. Another example includes when a consumer buys unethical fashion, they maintain that they normally buy ethical products, so this indiscretion does not affect their overall positive ethical rating.

Evidence in the moral licensing literature shows that people who demonstrate “good” behaviour in one domain increase their “bad” behaviour to compensate such as one study that finds consumers who lower their water consumption increase their electricity usage in the same period (Burger et al. 2022; Gholamzadehmir et al. 2019; Tiefenbeck et al. 2013). In other consumer

contexts, people who donate to a charity report lower intentions for environmentally positive actions (Meijers et al. 2015). Additionally, reminding people of their charitable deeds reduces their subsequent charitable donations and pro-environmental behaviours (Sachdeva et al. 2009). Conversely, moral cleansing has the opposite effect to moral licensing whereby the individual tries to recover their self-worth after engaging in unethical behaviour by doing a good deed (Gholamzadehmir et al. 2019; Sachdeva et al. 2009). Moral licensing and moral cleansing differ from the neutralisation technique of metaphor of the ledger because they are resultant actions designed to erase or compensate for the previous behaviour. Metaphor of the ledger is an internal balancing scale that is mentally constructed to engage in unethical behaviour without feeling guilt (Hwang et al. 2016; Siponen et al. 2012). There is no subsequent action required because the conflict has been neutralised by providing specific excuses that distinctly justifies the unethical action in their mind.

#### *Claim of Relative Acceptability*

A consumer denies their unethical behaviour because it is not as bad as it otherwise could be (Henry and Eaton, 1989). Some literature distinguishes claim of acceptability and justification by comparison as separate neutralisation techniques where justification by comparison judges behaviours one against the other rather than interpersonal comparisons that are characterised by the claim of relative acceptability (Daunt and Harris, 2011; Dootson et al. 2016; Gruber and Schlegelmilch, 2014). Harris and Dumas (2009) groups the two items together since their core justification is one of “this behaviour could be worse”. This thesis concurs with Harris and Dumas (2009) arguing that the separation of these techniques only provides further detail of the same rationalisation. For example, a consumer purchases from a company they know does not pay fair wages and lessens their discomfort by comparing that behaviour to the prevalence of cheap child labour in foreign countries.

### 3.4 MORAL DISENGAGEMENT AS AN ANTECEDENT TO NEUTRALISATION TECHNIQUES

The pathway proposed in this thesis predicts a relationship between moral disengagement and neutralisation techniques whereby the ethically minded consumer is first broadly morally disengaged and then uses specific neutralisation techniques to engage in less ethical activities without self-sanction. Previous studies have reviewed moral disengagement and neutralisation techniques as separate and unrelated constructs (Çekirdekci and Latif, 2019; Harris and He, 2019;

Siponen et al. 2020; Wang et al. 2019). No study in consumer research has considered a relationship between moral disengagement and neutralisation techniques to the best of the author's knowledge.

Moral disengagement is a general psychological construct and neutralisation techniques are the distinct rationalisations that follow moral disengagement. This process of the ethically minded consumer decoupling from their moral code is delivered through one of the following mechanisms: behaviour, agency, effects or victim. The neutralisation techniques, or excuses, are likely to relate to the adjustment perspective of the moral disengagement situation. For example, if the consumer has morally disengaged in the *behaviour* locus, the justifications are likely to reflect changing "bad" behaviours into "good" such as the neutralisation technique *appeal to higher loyalties* where a behaviour becomes meritorious because the consumer is putting the needs of their child before the needs of society. This thesis examines moral disengagement in the four loci of behaviour, agency, effects and victim separately, and groups the seven individual neutralisation techniques into one construct similar to other research (Fukukawa et al. 2019; Vida et al. 2012).

Some scholars in the criminology literature have determined an overlap in the theories of moral disengagement and neutralisation techniques including a recommendation to consolidate the theories as *moral neutralisation* (Maruna and Copes, 2005; Ribeaud and Eisner, 2010). Ribeaud and Eisner (2010) argue that the concepts of neutralisation techniques and moral disengagement overlap because they both explain why a generally rule-abiding individual with moral standards minimises cognitive dissonance when their moral standards are transgressed. However, this thesis considers this is a simplistic view of a complex psychological process and examines it in the context of ethical consumption. This thesis views moral disengagement and neutralisation techniques as separate but related constructs providing more conceptual clarity. Moral disengagement is a more general shifting of the moral code, and neutralisation techniques are the specific narratives constructed to reinforce the moral disengagement. The psychological pathway that moves from broad moral breakdown to more detailed narrative provides a more intricate understanding of why ethical consumers behave less ethically. It prescribes a complex process of shuffling moral codes to suit different situations and the narratives that complete the process to ultimately form behaviour.

For ethically minded consumers to commit less ethical behaviours there is first a general lapse of their moral code (moral disengagement) followed by specific justifications (neutralisation techniques) for that behaviour to readjust their moral self-concept, leading to the following hypothesis:

*H3: Moral disengagement is an antecedent to neutralisation techniques.*

### 3.4.1 Moral disengagement mechanisms as antecedents to neutralisation techniques

This study examines the individual mechanisms and their effect on neutralisation techniques to develop a deeper understanding of the motivations of the consumer in decoupling their moral code and accessing neutralising narratives prior to less ethical behaviours. Previous literature has not considered moral disengagement mechanisms separately in their examination of moral disengagement (Graça et al. 2016; Harris and He, 2019; Sharma and Paço, 2021; Wang et al. 2019).

#### *The Behaviour Locus*

Consumers activating the **behaviour locus**, where harmful behaviour is modified into good behaviour (Bandura, 2016) are more likely to engage in neutralisation techniques. The process of transforming “bad” behaviour into “good” behaviour requires a restructuring based on distorted narratives. In the *moral justification* process moral principles are enacted by weighing a worthy purpose from a self-interested perspective over the morals deemed socially acceptable. For example, a consumer who buys inexpensive fast fashion morally justifies that they deserve to have the same access to a variety of on trend fashions as someone who can afford the expensive eco-friendlier options. The moral contention of poor vs rich, socialism over capitalism and all-for-one and one-for-all principles are activated to morally recode a purchaser who would otherwise consider the negative ethical consequences of fast fashion in their purchases. Following the moral recoding based on moral justification, the consumer then activates neutralisation techniques to make them feel better about acting in ways contrary to their ethical beliefs. For example, *denial of responsibility*: “It is not my personal responsibility to take down the fast fashion industry. Other wealthier people should be doing the heavy lifting”; *denial of injury*: “Fast fashion does not really hurt the sweatshop workers because it is mainly the government and the living conditions that are the real problem”; *denial of victim*: “Fast fashion does not really hurt the sweatshop workers because it is better for them to have a job than not at all”; *condemnation of the condemners*: “I cannot be expected to wear clothes from last season when other more wealthy people are getting a new outfit every week”; *appeal to higher loyalties*: “My friends and family will be embarrassed to be seen with me if I do not wear clothes that are on trend”; *metaphor of the ledger*: “I have been recycling and picking up rubbish from the beach my whole life. I am allowed this one luxury”; *claim of relative acceptability*: “At least I’m not buying products that use animal cruelty, that would be much worse.”

In addition to moral justification, consumers recode their moral standards in the behaviour locus using *euphemistic labelling*. This moral disengagement mechanism uses the power of language to distort moral standards. For example, a lie may be termed a “falsehood” or a



“misrepresentation”. “Climate change” as opposed to “global warming”, and “clean coal” rather than “coal” are common environmental euphemistic labels that distort the negative consequences of whole industries. Following these higher-level moral adjustments, more detailed neutralisation techniques ensue leading to less ethical behaviour.

Companies update their packaging with euphemistic language built into the benefit offering. Whilst potentially misleading the consumer, they also provide ethically aware consumers an opportunity to collect these as neutralisation techniques. For example, a consumer who believes that cows are a large problem contributing to climate change feel neutralised about eating it when selecting “grass-fed beef”. Euphemistic labelling leads to the neutralisation technique of *claim of relative acceptability* where the unethical behaviour is lessened because the individual could be doing worse: “At least I am not buying grain-fed beef.” Indirect or coded language in the form of euphemisms make harmful conduct acceptable, and socially damaging activities socially approved. Language becomes neutral and therefore lends itself to neutralising unethical activities and disconnecting consumers from personal self-censure.

Euphemisms are more likely to be used socially to save face than they are for the consideration of others’ feelings (Luu, 2020). Thus, neutralisation techniques that reduce the consequences of one’s actions and dehumanise victims such as *denial of injury* and *denial of victim* are likely to be used by consumers accessing the behaviour locus through euphemistic labelling. Examples include companies who cite their compliance to current laws when they are referring to countries whose laws are significantly below our moral western standards in terms of minimum wages and working conditions such as sweatshops. They use language such as “garment workers” and “manufacturing employees” instead of “sweatshop labour”. These euphemisms deny injury and deny victims by using language we associate with reasonable pay and acceptable working conditions. As a neutralisation technique, more specific narratives are given to the ways in which “employees”, as opposed to “modern slaves”, who live in other countries, do not need as much as we do in western society and choose their more “simple ways of living” instead of “poor living conditions”.

***Advantageous comparison***, also in the behaviour locus of moral disengagement, compares the unethical behaviour to behaviour that is much worse (Bandura, 1990; Bandura et al. 1996). Climate change is politicised by comparing the damage of emissions from coal production against the alternative of people losing jobs and rural communities being dismantled (Angel, 2019). Comparison is made so advantageous as to uplift the behaviour to meritorious principles such as fast fashion houses positioning their cheap, environmentally damaging fashions to raising low-income groups to higher standards for emotional well-being.

Companies are increasingly adding sustainability information to their marketing mixes to provide consumers with the ability to access neutralisation techniques to enforce their moral disengagement. Brands like Cotton On and H&M are increasing their ethical ratings, but it is still a long way from offering a genuine sustainable business model (Robertson, 2022). Yet their marketing mixes offer assurances that by shopping with them consumers are doing good for the global community.

Consumers can generally adjust their moral standard by comparing their less ethical activities to “better than what others are doing”, and then use the specific neutralisation techniques to reduce their internal conflict. For example, *condemnation of the condemners* where the less ethical behaviour is deflected to people who are judging them for doing the wrong thing: “You can judge me for shopping at H&M but at least I’m not shopping at places that do not even have a recycling program unlike you who shops wherever you please without considering the consequences”; *appeal to higher loyalties* where the smaller more important group is prioritised over the larger less important group: “I know shopping at H&M is not the best option for the global environment, but they provide local jobs which is important to me and they have a recycling program”; *metaphor of the ledger* where a mental ledger is kept of “good” versus “bad” behaviours to avoid self-censure when the balance is in favour of “good” behaviours: “Shopping at H&M is a better option than other more unethical stores and I have earned green points by buying organic food”; *claim of relative acceptability* where the unethical behaviour is lessened by comparing it to much worse behaviour: “I know that buying fast fashion is not good for people working in sweatshop labour but it is so much better than not supporting them at all because at least they have some money to live on.”

In summary, the behaviour locus of moral disengagement is positively related to all seven of the neutralisation techniques used in this thesis including: denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, appeal to higher loyalties, metaphor of the ledger and claim of relative acceptability. When generally disengaging their moral code by attaching worthy purposes to their less ethical behaviours through broad reconstruction, consumers are then likely to follow up with more concrete specific examples that support this moral adjustment representing neutralisation techniques. This leads to the following hypothesis:

*H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques.*

### *The Agency Locus*

The role of the violator in the less ethical behaviour is reduced by obscuring or minimising the behaviour when the **agency locus** of moral disengagement is activated (Bandura, 2016). Responsibility-taking is a cornerstone of moral judgement. Central to social-cognitive theory, responsibility lies not only with the individual enacting the less ethical behaviour, but also society at large. These agents are interconnected so that responsibility is assumed by all for the benefit of the individual and the greater good. In the agency locus of moral disengagement, ***displacement of responsibility*** creates distance between the violator and the less ethical act. This is achieved with specific neutralisation techniques. They include the *denial of responsibility* and *appeal to higher loyalties*. In the denial of responsibility, blame is removed from the individual because someone else is more responsible such as a more senior work colleague, or a larger corporate entity. In the appeal to higher loyalties the less ethical behaviour of the consumer is obscured or minimised by placing the blame on a larger less important group like an institution as opposed to a smaller more important group like a family or friend (Sykes & Matza, 1957). Specific justifications are used such as *denial of responsibility*: “I cannot be blamed for something that is my boss’s responsibility”; and *appeal to higher loyalties*: “My responsibility is for my children first and society later. It is the government who is responsible for solving climate change.”

***Diffusion of responsibility*** reduces blame by sharing it amongst a group or groups. Systems are designed to ensure no one individual is responsible for the less ethical act so that the responsibility is shared by all and consequently shared by no one. The lines of responsibility become blurred as individuals work as part of a group. A group of people may steal from a store, but perhaps the individual only acted as a look out and thus assumes less responsibility for the ultimate consequence. In ethical consumption, a consumer may see themselves as only a small part of a long and complicated process in the responsibility of less ethical purchases and access neutralisation techniques that encourage that diffusion of responsibility such as, *denial of responsibility*: “It is not my sole responsibility to buy grass-fed organic meat. There is long line of people who should be making sure the meat provided is safe for the environment and free from animal cruelty, from the farmer to the supermarket chains, butchers and government”; *denial of injury*: “I am only taking a few grapes without paying for them and this does not really hurt the farmers”; *denial of victim*: “My small role in purchasing non-Fairtrade chocolate does not really hurt anyone.”

The exercise of readjusting agency for less ethical behaviour is followed by specific neutralising techniques that reduce the feeling of discomfort and leads to less ethical behaviour. When agency is placed elsewhere, there is no need for the violator to feel responsible for their less

ethical behaviours and as such, feels comfortable in themselves about their less ethical acts. The agency locus of moral disengagement is related to at least four neutralisation techniques including denial of responsibility, denial of injury, denial of victim and appeal to higher loyalties. This leads to the following hypothesis:

*H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques.*

#### *The Effects Locus*

The **effects locus** of moral disengagement minimises the harmful consequences from an individual's actions, sometimes disregarding the harm altogether (Bandura, 2016). The effects of the less ethical action are cognitively distorted so that responsibility is taken on as a lesser burden. ***Distortion of consequences*** can also be achieved by selective inattention and misrepresentation. Following the reconstruction of the harmful effects, neutralisation techniques are undertaken to act as reinforcing reasons to commit less ethical behaviour without feelings of guilt or personal responsibility. *Denial of injury* is a neutralisation technique that diminishes the harm done by placing doubt that harm is genuinely felt (Sykes and Matza, 1957). For example, although downloading pirated material is illegal, the transgressor argues to themselves that it does not really hurt anyone physically, so it is okay. When purchasing from a retailer known to underpay their staff, the consumer may excuse the consequences of their purchase by constructing a narrative about how high the minimum wage is and deny there is any injury in paying workers under that minimum wage. This leads to the following hypothesis:

*H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques.*

#### *The Victim Locus*

The **victim locus** of moral disengagement adjusts the moral standards that value human equality by stripping them of their human qualities, taking on non-human traits or placing blame on victims for their circumstances (Bandura, 2016). In ***dehumanisation***, the victim is reduced to sub-human thereby denying a human victim at all (Bandura, 2016). The broad moral restructure in the victim locus leads to detailed neutralisation techniques including *denial of responsibility*, *denial of injury*, *denial of victim* and *appeal to higher loyalties*. These neutralisation techniques are concrete narratives that reduce the acknowledgement of injury to the victim and the value of the human. In the *denial of injury*, if no one is hurt then there is no transgression. "It does not really hurt anyone," can commonly be used to explain away less ethical behaviour such as not purchasing Fairtrade

(Chatzidakis et al. 2007), online consumer misbehaviour (Harris and Dumas, 2009), unethical retail disposition (Rosenbaum et al. 2011), and digital piracy (Siponen et al. 2012). Moral disengagement in the effects locus also leads to the neutralisation technique, *denial of victim* that disputes there is no victim in the situation (Sykes and Matza, 1957). For example, when the purchaser supports a retailer who is known to underpay their staff, they argue to themselves that there is no victim in this situation, “The employee is lucky to have a job, so they are not a victim of underpayment. Payment, albeit under minimum wage, is still more than being on welfare benefits.” In transactions with staff overseas, the perpetrator denies the existence of the victim by weakening their human characteristics and distorting their value in society. In the *attribution to blame* dimension, victims become blameworthy by bringing the suffering on themselves (Bandura, 2016). Excuses for conducting less ethical behaviour devalue the victim by suggesting that their undoing is by their own hand such as, “If they’re foolish enough to believe that, it’s their own fault they were taken advantage of” (De Bock and Van Kenhove, 2011, p.284). Victims may take on inhuman qualities that deserve the harm done to them, “They do not deserve to earn what we do because they live poorly anyway.” For example, when a consumer purchases from a company known to underpay their staff they argue, “After all, if the employee is unhappy with their pay, it is their own fault for not getting a job more in line with what they want to earn.” The *denial of responsibility* is also enacted when the blame is shifted from the violator to the victim since it is their fault that the injury happened to them. For example, if an error is made in the processing of a transaction in the violators favour, they may tell themselves that the sales assistant did not deserve to be told about their error because it is their fault for making the mistake. In Fairtrade purchasing, workers are considered less entitled to better living circumstances because they are used to it, or it is their choice to live under those conditions. “It is not my responsibility to purchase Fairtrade products because I cannot afford them,” (Brunner, 2014). The *appeal to higher loyalties* neutralisation technique prioritises the more important personal norms ahead of the larger societal norm such as, “My family is more important to me than starving families overseas who are not sensible enough to support themselves, so I will put my money towards my family education rather than giving money away to help strangers”. The victim locus of moral disengagement is related to at least four neutralisation techniques including denial of responsibility, denial of injury, denial of victim and appeal to higher loyalties. This leads to the following hypothesis:

*H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques.*

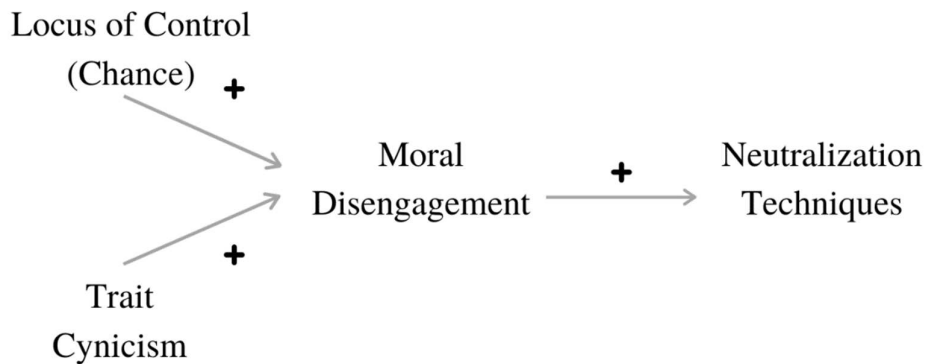
Table five provides a summary of the hypotheses regarding the relationship of moral disengagement with neutralisation techniques with an example for each dimension of moral disengagement and a corresponding neutralisation technique.

**Table 5. Summary of H3a to H3d: Moral Disengagement Loci as antecedents to Neutralisation Techniques with Examples**

<b>Hypothesis</b>	<b>Example Moral Disengagement</b>	<b>Example Neutralisation Technique</b>
H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques.	<i>Moral justification</i> uses the power of language to distort moral standards. For example, “climate change” as opposed to “global warming”.	<i>Claim of relative acceptability</i> where the unethical behaviour is lessened because the individual could be doing worse: “At least I am not buying grain-fed beef.”
H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques.	<i>Displacement of responsibility</i> creates distance between the violator and the less ethical act.	<i>Denial of responsibility</i> “I cannot be blamed for something that is my boss’s responsibility.”
H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques.	<i>Distortion of consequences:</i> Harmful consequences are minimised sometimes disregarding the harm altogether (Bandura, 2016).	<i>Denial of injury:</i> For example, although downloading pirated material is illegal, the transgressor argues to themselves that it does not really hurt anyone physically, so it is okay.
H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques.	<i>Dehumanisation:</i> Moral standards that value human equality are adjusted by stripping victim of their human qualities (Bandura, 2016).	<i>Denial of victim:</i> When the purchaser supports a retailer who is known to underpay their staff, they argue to themselves that there is no victim in this situation, “The employee is lucky to have a job, so they are not a victim of underpayment.”

NB: The moral disengagement mechanism is hypothesised to occur before the neutralisation technique

Figure one shows the hypothesised associations for H4a-d and H5a-d.



**Figure 1. Hypotheses H4a-d and H5a-d**

Locus of control (chance) is positively associated with moral disengagement (Detert et al. 2008). Further, it is hypothesised that moral disengagement is positively associated with neutralisation techniques. Neutralisation techniques are similar to moral disengagement (Maruna and Copes, 2005; Ribeaud and Eisner, 2010). However, this thesis argues that moral disengagement and neutralisation techniques are different constructs that share a relationship whereby broad moral disengagement precedes more detailed neutralisation techniques. It is expected that moral disengagement mediates the effects of locus of control (chance) on neutralisation techniques. This thesis examines the mediation effects through all four loci of moral disengagement including behaviour, agency, effects and victim, leading to the following hypotheses:

*H4a: Moral disengagement in the behaviour locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4b: Moral disengagement in the agency locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4c: Moral disengagement in the effects locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4d: Moral disengagement in the victim locus mediates the effects of locus of control (chance) on neutralisation techniques.*

Trait cynicism is positively associated with moral disengagement (Detert et al. 2008). Moral disengagement and neutralisation techniques are argued to be similar constructs (Maruna and Copes, 2005; Ribeaud and Eisner, 2010). However, this thesis argues that moral disengagement and

neutralisation techniques are distinct separate constructs that share a relationship such that broad moral disengagement lead to more detailed neutralisation techniques. It is expected that moral disengagement mediates the effects of trait cynicism on neutralisation techniques. This thesis examines the mediation effects through all four loci of moral disengagement including behaviour, agency, effects and victim, leading to the following hypotheses:

*H5a: Moral disengagement in the behaviour locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5b: Moral disengagement in the agency locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5c: Moral disengagement in the effects locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5d: Moral disengagement in the victim locus mediates the effects of trait cynicism on neutralisation techniques.*

Table six shows a summary of the hypotheses development in chapter three regarding moral disengagement mechanisms as mediators for locus of control (chance) and trait cynicism and neutralisation techniques with examples.

**Table 6. Summary of H4a to H4d and H5a to H5d: Moral Disengagement Loci mediate the effects of Locus of Control (chance) and Trait Cynicism on Neutralisation Techniques**

<b>Hypothesis</b>	<b>Examples</b>
H4a: Moral disengagement in the behaviour locus mediates the effects of locus of control (chance) on neutralisation techniques.	Consumers who believe that life outcomes are driven by luck are more likely to use detailed excuses such as denial of responsibility, “It is not my personal responsibility to take down the fast fashion industry. Other wealthier people should be doing the heavy lifting”. This is only activated when first moral disengaging by transforming “bad” behaviour into “good”.
H4b: Moral disengagement in the agency locus mediates the effects of locus of control (chance) on neutralisation techniques.	Consumers who believe that life outcomes are driven by luck are more likely to use detailed excuses such as denial of responsibility, “I cannot be blamed for something that is my boss’s responsibility”. This is only activated when first moral disengaging by displacing or diffusing their own responsibility.



<p>H4c: Moral disengagement in the effects locus mediates the effects of locus of control (chance) on neutralisation techniques.</p>	<p>Consumers who believe that life outcomes are driven by luck are more likely to use detailed excuses such as denial of injury, “Downloading pirated material does not hurt anybody physically”. This is only activated when first moral disengaging by distorting the consequences by disregarding the harm caused.</p>
<p>H4d: Moral disengagement in the victim locus mediates the effects of locus of control (chance) on neutralisation techniques.</p>	<p>Consumers who believe that life outcomes are driven by luck are more likely to use detailed excuses such as denial of victim, “When staff are not paid adequate wages it does not matter because they are lucky to have a job”. This is only activated when first moral disengaging by dehumanising the victim.</p>
<p>H5a: Moral disengagement in the behaviour locus mediates the effects of trait cynicism on neutralisation techniques.</p>	<p>Consumers who are intrinsically cynical are more likely to use detailed excuses such as denial of responsibility, “It is not my personal responsibility to take down the fast fashion industry. Other wealthier people should be doing the heavy lifting”. This is only activated when first moral disengaging by transforming “bad” behaviour into “good”.</p>
<p>H5b: Moral disengagement in the agency locus mediates the effects of trait cynicism on neutralisation techniques.</p>	<p>Consumers who are intrinsically cynical are more likely to use detailed excuses such as denial of responsibility, “I cannot be blamed for something that is my boss’s responsibility”. This is only activated when first moral disengaging by displacing or diffusing their own responsibility.</p>
<p>H5c: Moral disengagement in the effects locus mediates the effects of trait cynicism on neutralisation techniques.</p>	<p>Consumers who are intrinsically cynical are more likely to use detailed excuses such as denial of injury “Downloading pirated material does not hurt anybody physically”. This is only activated when first moral disengaging by distorting the consequences by disregarding the harm caused.</p>
<p>H5d: Moral disengagement in the victim locus mediates the effects of trait cynicism on neutralisation techniques.</p>	<p>Consumers who are intrinsically cynical are more likely to use detailed excuses such as denial of victim, “When staff are not paid adequate wages it does not matter because they are lucky to have a job”. This is only activated when first moral disengaging by dehumanising the victim.</p>

Table seven shows the expected relationships between moral disengagement mechanisms and the neutralisation techniques. Each relationship is not individually tested. The moral disengagement mechanisms are individually tested, and the neutralisation techniques are averaged together similar to Fukukawa et al. (2017).

**Table 7. Moral Disengagement Mechanisms and their Related Neutralisation Techniques**

Moral Disengagement (First Stage)		Neutralisation Techniques (Second Stage)	
(Bandura, 1996)	Description	(Sykes and Matza, 1957; Klockars, 1974; Henry and Eaton, 1989)	Description
<i>The Behaviour Locus</i>			
Moral justification	Harmful acts are made personally and socially acceptable by linking it to worthy purposes	Denial of responsibility	The individual is not responsible because of forces that are beyond the individual's control
		Denial of injury	The individual decides that no one has been hurt by their actions
		Denial of victim	The victim is transferred into someone who deserves the injury
		Condemnation of the condemners	Attention shifts to the motives of those who disapprove of their actions by attacking them
		Appeal to higher loyalties	Larger societal norms are less important than more personal norms
		Metaphor of the Ledger	Good and evil acts counterbalance one another
		Claim of relative acceptability	The violator considers others' behaviour is even worse than theirs
Euphemistic labelling	Masking reprehensible activities by calling them something different	Denial of injury	The individual decides that no one has been hurt by their actions
		Denial of victim	The victim is transferred into someone who deserves the injury
		Claim of relative acceptability	The violator considers others' behaviour is even worse than theirs
Advantageous comparison		Condemnation of the condemners	Attention shifts to the motives of those who

	Masking reprehensible activities by calling them something different		disapprove of their actions by attacking them
		Appeal to higher loyalties	Larger societal norms are less important than more personal norms
		Metaphor of the ledger	Good and evil acts counterbalance one another
		Claim of relative acceptability	The violator considers others' behaviour is even worse than theirs
<i>The Agency Locus</i>			
Displacement of responsibility	Personal responsibility is blamed on social pressures or the dictates of others	Denial of responsibility	The individual is not responsible because of forces that are beyond the individual's control
		Appeal to higher loyalties	Larger societal norms are less important than more personal norms
Diffusion of responsibility	Personal responsibility is diffused by division of labor where the activity has different members performing subdivided tasks that appear harmless in themselves but are harmful in its totality	Denial of responsibility	The individual is not responsible because of forces that are beyond the individual's control
		Denial of injury	The individual decides that no one has been hurt by their actions
		Denial of victim	The victim is transferred into someone who deserves the injury
<i>The Effects Locus</i>			
Distortion of consequences	Consequences are minimised through selective inattention, cognitive distortion and misrepresentation	Denial of injury	The individual decides that no one has been hurt by their actions
		Denial of victim	The victim is transferred into someone who deserves the injury
<i>The Victim Locus</i>			
Dehumanisation	Victims are divested of human qualities, seen as persons without feelings, hopes and concerns	Denial of injury	The individual decides that no one has been hurt by their actions
		Denial of victim	The victim is transferred into someone who deserves the injury
Attribution of blame	Victims are blamed for bringing suffering on themselves	Denial of responsibility	The individual is not responsible because of forces that are beyond the individual's control
		Appeal to higher loyalties	Larger societal norms are less important than more personal norms

This chapter has outlined the hypotheses investigating the psychological process of broad moral disengagement to more detailed neutralisation techniques, whereby moral disengagement precedes neutralisation techniques. The relationship between locus of control (chance) and trait cynicism, and neutralisation techniques is hypothesised to be mediated by moral disengagement in all four loci, behaviour, agency, effects and victim. Moral disengagement is a broader restructuring of one's moral code that is then followed by the more detailed excuses that support this moral adjustment in the form of neutralisation techniques.

It is further expected that this process will allow an ethical believer to situationally behave less ethically than their beliefs would predict. After establishing whether consumers with a disposition of locus of control (chance) and trait cynicism are more likely to morally disengage, a clearer understanding will be established of who and under what circumstances marketers and policymakers can target consumers to increase ethical market share and behaviours. The examination of locus of control (chance) and trait cynicism and their effects on neutralisation techniques, mediated by moral disengagement will provide insight into the psychological processes that a consumer follows. The following chapter discusses the literature and hypotheses development on the effects of moral disengagement and neutralisation techniques as mediators between locus of control (chance) and trait cynicism, and ethical consumption. It also addresses the hypothesis development for neutralisation techniques and their association with the attitude-behaviour gap.

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## CHAPTER 4: ETHICAL CONSUMPTION AND THE ATTITUDE-BEHAVIOUR GAP

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## 4.1 ETHICAL CONSUMPTION

Researchers of ethical consumption are focused on the following core questions; “what is ethics in consumption; who is the ethical consumer; and, what do ethical consumers do?” (Carrington et al. 2021, p.216). “All aspects of consumer behaviour (e.g., the acquisition, use and disposition of goods) have an integral ethical component” (Vitell, 2003, p.33). Ethical consumption occurs when purchasing is motivated by “political, religious, spiritual, environmental, social or other” factors (Harrison et al. 2005, p.2). The consumer is concerned with the effects of their purchasing choice not only on themselves but also other people, animals and environments (Auger and Devinney, 2007; Bray et al. 2011; Eckert et al. 2014; Papaoikonomou et al. 2011). Ethical consumers do not disregard price, quality and other traditional purchasing attributes, but rather apply additional decision-making factors in their purchasing.

This thesis takes the view of the ethical consumer as one who derives their internal beliefs from a place of moral values constructed by the ebb and flow of external and internal influences including their personality traits and social norms (Bandura et al. 1996). Moral disengagement and neutralisation techniques explain the journey of the ethical consumer as a complex internal dialogue whereby personal values are reconstrued to reach a desired outcome without self-censure. The ethical consumer is an individual who wants to do good but when time and resources impede, they access self-absolving narratives that allow them to behave in ways that they would not otherwise if their moral self was solely dictating their actions (Fukukawa et al. 2019; Kennedy et al. 2009; Wang et al. 2019).

The ethical consumer acts in multiple ways to demonstrate their ethical beliefs. Some common methods used include boycotts, positive buying in support of a cause such as Fairtrade, anti-consumerism and sustainable consumerism (Harrison et al. 2005; Helm et al. 2015; Lasarov et al. 2019; Shaw and Shiu, 2002). Examples include buying organic, local or Fairtrade products, reducing or abstaining from eating meat, the purchase, use or disposal of ethical products and services of other animal by-products, avoiding products packaged in non-recyclable materials, purchasing items that have a longer-life span, refraining from purchasing something altogether and reusing or repairing what already exists.

Research in consumer ethics also includes instances when consumers engage in unethical or ethically questionable behaviour. Examples include digital piracy where illegal music, movies and software are downloaded. Vida et al. (2012) find that perceived risk reduces piracy intent and perceived benefits increases piracy intent. Phau et al. (2016) find that habitual conduct, affect and facilitating conditions significantly influence piracy attitudes. However, self-efficacy, moral judgement and social factors are not significant. Morris and Higgins (2009) find support for Aker’s

social learning theory (Akers, 1985, 1998) in the prevalence of learned deviant behaviour in the piracy context suggesting that neutralisation techniques increase unethical conduct. Rationalisations and neutralisations also contribute to piracy intent and action (Hinduja, 2018; Morris and Higgins, 2009; Vida et al. 2012). Adherence to password security policies in organisations is also reduced by neutralisation techniques (Siponen et al. 2020).

Counterfeit purchasing is another example of unethical or ethically questionable behaviour. Bian et al. (2016) discover that the “thrill of the hunt” and being part of a “secret society” are psychological motivations for consumers engaging in counterfeit purchasing. Çekirdekci and Latif (2019) find that counterfeit purchasing is not limited to low socio-economic status, but it is also enacted by the affluent. Purchase intention of counterfeit product is increased when consumers use the neutralisation techniques of denial of responsibility and denial of victim, and performance risk and social risk indicating that the potential lack of quality of the product and how they would be perceived by others reduce the purchase intention. When the counterfeit product has low authenticity, higher levels of social anxiety are triggered, and this results in fewer counterfeit purchases (Wang et al. 2019).

Deviant consumer behaviour includes behaviours that violate laws, policies, and social norms (Dootson et al. 2018). Personality traits of consumer alienation, Machiavellianism, sensation seeking, aggressiveness, and self-esteem as well as demographics of age, gender and education are associated with past consumer misbehaviours and past consumer misbehaviours predict future misbehaviours (Harris and Daunt, 2011). Rosenbaum et al. (2011) explore the unethical retail disposition that occurs when consumers purchase an item with the intent of returning it for a refund after use. This is often undertaken by consumers as an expression for disdain and mistrust toward retailers. Findings in shoplifting, as another form of consumer fraud, report that the majority of shoplifters are only sporadic, representing the unethical practices of consumers who dabble in misconduct rather than a pervasive group of criminals (Strutton, Vitell and Pelton, 1994).

When new technologies are embraced this can also provide new ethical challenges such as the use of community-based platforms like Uber. Community-based platforms operate outside of the commercial and economic norms of society and do not follow the traditional regulations imposed by governments and law (Ertz et al. 2018). This serves as an example that new ethical situations are presented to consumers as technology and society evolves.

Muncy and Vitell (1992) determines consumer ethics dimensions as follows: (1) actively benefiting from illegal activities, such as “reporting a lost item as stolen to an insurance company in order to collect the money”, (2) passively benefiting, such as “getting too much change and not saying anything”, (3) actively benefiting from deceptive (or questionable) practices such as

“stretching the truth on an income tax return” and (4) no harm/no foul such as “using computer software or games that you did not buy” (Vitell, 1992, p.304). Consumers consider benefiting from an illegal activity to be more unethical if it occurs actively rather than passively (Vitell, 2003).

When viewing ethical rights and wrongs through the view of the law there is a bright line from which to decide what is wrong and what is right. For example, shoplifters might decide that the company they are stealing from deserves it. However, the legal stance and therefore social norm provide a clear guideline that what they are doing is wrong. Ethical consumption guided by social, political, and environmental considerations has many blurred boundaries, making the ethical decision-making process more complex. In addition to legal or social norm boundaries the consumer is weighing personal and moral beliefs (Bucic et al. 2012). Where the ethical consumer draws the line between legal rights and wrongs, and rights and wrongs associated with political, social, and environmental considerations is personal albeit influenced by societal norms. The personal nature of these actions reflects the importance of researching the psychological assessment of the consumer and their decision-making process (Baron et al. 2015; Bray et al. 2011; Frederiks et al. 2015; Heath et al. 2016).

The existing literature in ethical consumption has gone through a change of focus. Earliest research focuses on consumers’ reactions to ethics in marketing and business practices rather than ethical practices of consumers (Ferrell and Gresham, 1985; Sturdivant and Cocanougher, 1973; Vitell, 1991). In the following decades, research around ethical consumption is viewed primarily through a lens of consumers behaving fraudulently (Bersoff, 1999; Muncy and Vitell, 1992; Wilkes, 1978). Most commonly shoplifting was researched (Kallis et al. 1986; Moschis and Powell, 1986; Vitell, 1991).

More recently research looks at the more complex goals of ethical consumption where consumers are reviewed as agents of change (Carrington et al. 2015; Johnstone and Tan, 2015a,b; Lasarov et al. 2019; Peeters et al. 2015). There is greater onus on the consumer to understand how their purchases contribute to the greater good in political, social, and environmental capacities (Harrison et al. 2005; Lasarov et al. 2019; Peeters et al. 2015). The awareness of ethical consumption in green behaviours, in particular, has gained momentum as more political and media attention review the challenges of climate change (Arli et al. 2018; He et al. 2021; Luo et al. 2020; Nguyen et al. 2019).

The ethically minded consumer behaviour (EMCB) scale by Sudbury-Riley and Kohlbacher, (2016) measures both behaviours and intentions rather than only measuring consumer intentions, and covers environmental, social justice, human rights, and boycotting themes (Sudbury-Riley and Kohlbacher, 2016). There are five latent constructs that represent previous literature in the ethical



consumption context. These include: *Ecobuy*, representing the “deliberate selection of environmentally friendly product over their less friendly alternatives”; *Recycle*, representing “specific recycling issues”; *EcoBoycott*, representing the “refusal to purchase a product based on social issues”; *CSRBoycott*, representing the “refusal to purchase a product based on social issues,” and *Paymore*, representing “a willingness to pay more for an ethical product” (Sudbury-Riley and Kohlbacher, 2016, p.2703).

Ethical concerns are grouped by Casais and Faria (2022) to include: *Animals first*, where consumers tend to select concerns relating to vegetarianism/veganism and products made without animal by-products; *National products and environment*, where consumers tend to select products that are organic, recycled or recyclable product/packaging; *Humans first*, where consumers tend to select products made without forced or child labour; and *All-around ethical* where consumers mostly select products made without forced or child labour, products not tested on animals, vegetarianism/veganism, products made without animal by-products and Fairtrade products.

Ethical awareness is growing (Arli et al. 2018; Frederiks et al. 2015; The Ethical Consumer, 2021; Wiederhold and Martinez, 2018). Thus, consumers must consider more ethical factors in their decision-making process, sometimes making it difficult to reconcile exactly what is ethical consumption. “How are consumers to know what products to purchase in a market society with global commodity chains? Can consumers really trust corporations’ environmental reporting?” (Fuentes, 2014, p.485). Consumers must consider not only ethical purchasing factors but also ethical components of the uses and disposal of purchased products and services. Consider the following internal dialogue representative of everyday consumer decisions: When you use a public toilet, you use hand soap (*is this ethically sourced?*) and use water (*is this tap a water-saving device?*) then dry your hands (*is it better to use the paper towels or the hand dryer?*). The paper towels come from trees and need to be transported from somewhere (*how much wildlife is displaced; how far did they travel; how many carbon emissions are emitted; are the workers paid fairly?*). However, the dryer uses electricity (*how is the power generated; are they buying power from an ethical source?*). The dryer is also manufactured and will eventually breakdown (*what processes are used to make it; how many of the materials are recyclable; even if there are recyclable materials does this company have practices in place to encourage recycling; what is the lifespan of the dryer; do they use modern slavery in the manufacturing processes; should I even dry my hands?*).

The broad nature of ethical consumption is not only potentially overwhelming to the consumer, but also to the marketer and policymakers. Since the ethical consumer is influenced by many factors in their decision-making process, the need for marketers and policymakers to

understand what motivates consumers is an ever-growing concern. Influencing consumer ethical attitudes is not enough (Caruana et al. 2016; Govind et al. 2019; Hassan et al. 2016; Moraes et al. 2012). There is considerable work to be done by marketers and policymakers to convince consumers to consume ethically.

This thesis provides contributions for marketers and policymakers by revealing new ways to influence ethical consumption. It uncovers the power of moral reconstruction (moral disengagement), and the specific narratives people tell themselves (neutralisation techniques) to reduce the dissonance of behaviours that are misaligned with ethical beliefs. This information can be used to reframe messaging by marketers and policymakers. Further, the review of locus of control (chance), trait cynicism, moral disengagement and neutralisation techniques as antecedents to ethically minded consumer behaviour in the context of ethical consumption provides insights that drive new targeting abilities for marketers. For example, if it is determined that consumers with a high locus of control (chance) are more likely to morally disengage, messaging can be structured to counter this belief to people who are more likely to have a world view of life outcomes determined by fate or luck. They may not engage in ethical activities if they feel like they have no control over what happens in life, and the messaging can show them how their behaviours link directly to positive consequences. Education to consumers about how their neutralisation techniques may reduce their ethical action provides new ways for consumers to counter their neutralisation techniques and improve their ethical behaviours.

The causal pathways that lead to ethical behaviour include the disposition of the consumer firstly, and whether this disposition is more or less likely to engage in psychological processes that restructure their ethical beliefs in order to behave less ethically without self-censure. It is predicted that consumers with a locus of control (chance) and high in trait cynicism are more likely to morally disengage (Detert et al. 2008), and subsequently this leads to neutralisation techniques being used to engage in less ethical consumer behaviour (Brunner, 2014; Chatzidakis et al. 2007; Fukukawa et al. 2017; Siponen et al. 2012). It is predicted that moral disengagement and neutralisation techniques mediate the effects of trait cynicism and locus of control (chance) on ethical behaviour.

Further, once the moral disengagement mechanisms are activated this is more likely to result in the use of neutralisation techniques to complete the absolving balm that ensures the consumer feels better about their less ethical behaviour. The relationship between locus of control (chance) and ethically minded consumer behaviour is explained by the psychological process of broad moral disengagement followed by specific neutralisation techniques. Further, the relationship between trait cynicism and ethically minded consumer behaviour is explained by the sequential cognitive process of moral disengagement and neutralisation techniques. Thus, it is expected that moral

disengagement and neutralisation techniques sequentially mediate the effects of locus of control (chance) and trait cynicism on ethically minded consumer behaviour in all moral disengagement loci including behaviour, agency, effects and victim. Figure one is the conceptual model of study one.

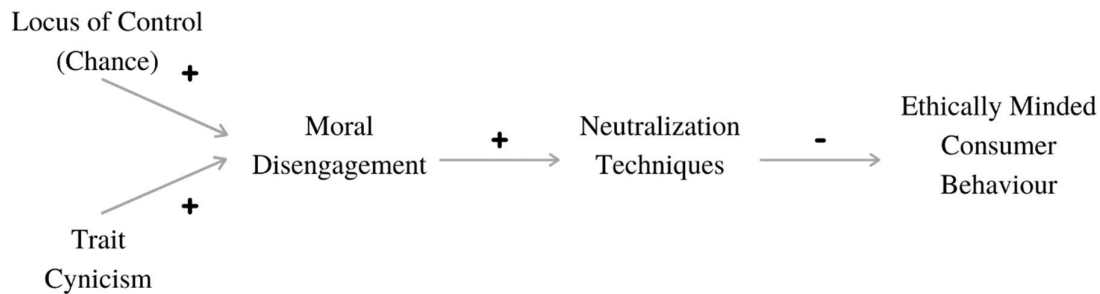


Figure 2. Conceptual model of Study One

Consumers with a *locus of control (chance)*, and therefore a philosophy that life’s outcomes are randomly generated by destiny or luck, are less likely to engage in ethical behaviours mediated by moral disengagement in all moral disengagement mechanisms, behaviour, agency, effects and victim. In the **behaviour locus**, less ethical behaviour is linked to meritorious purposes in the name of fate or luck. The consumer broadly reconstructs their moral code by attaching a worthy cause to their less ethical behaviour such as, “It is ok to steal to take care of your family’s needs,” (Detert et al. 2008, p.389). It is predicted that this is followed by a more detailed neutralisation technique that reinforces this such as the *appeal to higher loyalties*, “I do not purchase ethical products because I care more about people who surround me such as my family and friends,” (Fukukawa et al. 2017, p.38). Table seven details other neutralisation techniques expected to follow moral disengagement in the behaviour locus including, *denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, appeal to higher loyalties, metaphor of the ledger and claim of relative acceptability*. This process mediates the ethical behaviour whereby consumers with a locus of control (chance) are less likely to engage in ethical behaviour when they have activated moral disengagement in the behaviour locus followed by neutralisation techniques. This leads to the following hypothesis:

*H6a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

It is expected that moral disengagement in the **behaviour locus** followed by neutralisation techniques also mediates *trait cynicism* and ethical behaviour. Consumers higher in trait cynicism are more likely to advantageously compare their less ethical acts to other perceived unethical entities like governments or corporate organisations to make it seem more ethical. They may consider that a less ethical behaviour is really a worthy cause because they are not going to be misled by “goodies” who tell them they should behave ethically when it makes little difference when bigger corporations are not being ethical too. This may be cloaked in general euphemisms and advantageous comparisons that reposition their less ethical acts as meritorious such as, “Compared to other illegal things people do, taking some things from a store without paying for them is not very serious,” (Detert et al. 2008, p.389). This may lead to more specific neutralisation techniques such as *claim of relative acceptability*, “Buying products that are not ethical is better or at least more acceptable than going out and tangibly harming people,” (Hinduja, 2007). Other neutralisation techniques expected to follow moral disengagement in the behaviour locus include, *denial of responsibility, denial of injury, denial of victim, condemnation of the condemners, appeal to higher loyalties, metaphor of the ledger and claim of relative acceptability*. See table seven. This leads to the following hypothesis:

*H7a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

In the **agency locus**, ethical behaviours are explained away by consumers with a *locus of control (chance)* as being randomly out of their control, thereby absolving their personal responsibility in the less ethical behaviour. Responsibility is displaced by placing it in the hands of random luck rather than holding the responsibility with the consumer. For example, a general moral recoding occurs when, “You can’t blame a person who plays only a small part in the harm caused by a group,” (Detert et al. 2008, p.389) to a more detailed neutralisation technique such as *denial of responsibility*, “I do not purchase ethical products because it is not my fault,” (Fukukawa et al. 2017, p.38). Other neutralisation techniques used in the agency locus are expected to be *appeal to higher loyalties, denial of injury and denial of victim*. See table seven. This leads to the following hypothesis:

*H6b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

An ethically minded consumer who is more inherently *cynical* is more likely to distrust others and their motivations, and morally disengage in the **agency locus**. Personal responsibility is

shifted to social pressure or the “big bad corporates”, and assumptions are made that everyone is going to engage in the same less ethical behaviours so why bother trying to do better. A consumer may morally disengage broadly by suggesting that “If a group decides together to do something harmful, it is unfair to blame any one member of the group for it,” (Detert et al. 2008, p.389) and following up with a more specific neutralisation technique such as *denial of victim*, “I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones,” (Fukukawa et al. 2017, p.38). This might apply to a circumstance where the cynical consumer considers themselves a “small cog in a big wheel” regarding recycling and thus only a small part of a much larger group (moral disengagement) and then more concretely justifies that the bigger group should be doing the ethical heavy lifting (neutralisation technique) like governments or corporations. Other neutralisation techniques used may include *denial of responsibility*, *appeal to higher loyalties*, and *denial of injury* and *denial of victim*. See table seven. This leads to the following hypothesis:

*H7b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour*

In the **effects locus**, consumers with *locus of control (chance)* are likely to disregard or minimise consequences of their actions because when outcomes are random in nature they are misrepresented as “freak accidents” or “wrong place at the wrong time”. In the *distortion of consequences* dimension consumers may generally recode by suggesting that “People don’t really mind being teased because it shows interest in them” (Detert et al. 2008, p.389). Then this is followed with more specific neutralisation techniques such as *denial of injury*, “I do not purchase ethical products because not buying them will not cause any serious injuries,” (Fukukawa et al. 2017, p.38). *Denial of victim* may also be used as a neutralisation technique in the effects locus. See table seven. This leads to the following hypothesis:

*H6c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour*

In the **effects locus**, consumers higher in *trait cynicism* are likely to minimise the consequences because of perceived untrustworthiness of individuals, organisations, institutions, and society. They argue that their less ethical behaviour has no impact because their individual contribution does not make much difference when other distrustful people are not behaving ethically (Bray et al. 2011; Shaw and Shiu, 2002). They may generally morally disengage by distorting the consequences such as, “Insults don’t really hurt anyone,” (Detert et al. 2008, p.389)

and then follow with a more specific neutralisation technique that justifies their actions using the *denial of victim* technique such as, “I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones,” (Fukukawa et al. 2017, p.38). In the effects locus it is also expected that the *denial of injury* might be used. See table seven. This leads to the following hypothesis:

*H7c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

In the **victim locus**, consumers with **locus of control (chance)** may consider themselves just a victim of circumstance at the hands of fate. Hence, others are more easily vilified or debased since bad luck has befallen them. It could have been anyone, so why not them? Further, consumers high in locus of control (chance) are likely to project blame onto victims who have deserved their outcomes by simply being in the wrong place at the wrong time. They may morally disengage with a general reasoning of, “People who are mistreated have usually done things to deserve it,” (Bandura et al. 1996) and follow this with a more specific neutralisation technique such as *appeal to higher loyalties*, “I do not purchase ethical products because I care more about people who surround me such as my family and friends”. Other neutralisation techniques likely to be used in the victim locus include *denial of responsibility*, *denial of injury*, *denial of victim* and *appeal to higher loyalties*. See table seven. This leads to the following hypothesis:

*H6d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

In the **victim locus**, consumers high in **trait cynicism** query the motives of others including the victims of harmful conduct (Detert et al. 2008). Victims are distorted into distrustful, cheating people, and then stripped of human qualities so that the perpetrator feels no sympathy for the victim’s situation. The cynical consumer is more likely to view these victims as deserving of their situation and morally disengage by internally arguing, “Some people deserve to be treated like animals,” (Bandura et al. 1996) and then follow with a more concrete neutralisation technique such as *denial of injury*, “I do not purchase ethical products because not buying them will not cause any serious injuries” (Fukukawa et al. 2017). Other neutralisation techniques likely to be used by trait cynics in the victim locus are *denial of responsibility*, *appeal to higher loyalties*, and *denial of victim*. See table seven. This leads to the following hypothesis:

*H7d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of trait cynicism and on ethically minded consumer behaviour.*

Table eight shows a summary of the hypotheses development regarding moral disengagement and neutralisation techniques as mediators for locus of control (chance) and trait cynicism on ethically minded consumer behaviour. Examples are provided.

**Table 8. Summary of H6a to H6d and H7a to H7d: Moral Disengagement Loci and Neutralisation Techniques mediate the effects of Locus of Control (chance) and Trait Cynicism on Ethically Minded Consumer Behaviour**

Hypothesis	Example
H6a: Moral disengagement in the behaviour locus and neutralisation techniques mediate the effects of locus of control (chance) on ethically minded consumer behaviour.	Consumers who believe that life outcomes are driven by luck are more likely to behave less ethically. This occurs by first morally disengaging by transforming “bad” behaviour into “good” and following this with a detailed justification (neutralisation technique) such as condemnation of the condemners, “I cannot be expected to wear clothes from last season when other wealthier people are getting a new outfit every week”.
H6b: Moral disengagement in the agency locus and neutralisation techniques mediate the effects of locus of control (chance) on ethically minded consumer behaviour.	Consumers who believe that life outcomes are driven by luck are more likely to behave less ethically. This occurs by first morally disengaging by removing or displacing their own responsibility and following this with a detailed justification (neutralisation technique) such as denial of responsibility, “I cannot be blamed for something that is my boss’s responsibility”.
H6c: Moral disengagement in the effects locus and neutralisation techniques mediate the effects of locus of control (chance) on ethically minded consumer behaviour.	Consumers who believe that life outcomes are driven by luck are more likely to behave less ethically. This occurs by first morally disengaging by distorting the consequences of their actions and following this with a detailed justification (neutralisation technique) such as denial of injury, “Downloading pirated material does not hurt anybody physically”.
H6d: Moral disengagement in the victim locus and neutralisation techniques mediate the effects of locus of control (chance) on ethically minded consumer behaviour.	Consumers who believe that life outcomes are driven by luck are more likely to behave less ethically. This occurs by first morally disengaging by dehumanising the victim and following this with a detailed justification (neutralisation technique) such as denial of victim, “It is not my responsibility to purchase Fairtrade products because I cannot afford them,” (Brunner, 2014).
H7a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.	Consumers who are intrinsically cynical are more likely to behave less ethically. This occurs by first morally disengaging by transforming “bad” behaviour into “good” and following this with a detailed justification (neutralisation technique) such as condemnation of the condemners, “I cannot be

	expected to wear clothes from last season when other wealthier people are getting a new outfit every week”.
H7b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.	Consumers who believe that life outcomes are driven by luck are more likely to behave less ethically. This occurs by first morally disengaging by removing or displacing their own responsibility and following this with a detailed justification (neutralisation technique) such as denial of responsibility, “I cannot be blamed for something that is my boss’s responsibility”.
H7c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.	Consumers who are intrinsically cynical are more likely to behave less ethically. This occurs by first morally disengaging by distorting the consequences of their actions and following this with a detailed justification (neutralisation technique) such as denial of injury, “Downloading pirated material does not hurt anybody physically”.
H7d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.	Consumers who are intrinsically cynical are more likely to behave less ethically. This occurs by first morally disengaging by dehumanising the victim and following this with a detailed justification (neutralisation technique) such as denial of victim, “It is not my responsibility to purchase Fairtrade products because I cannot afford them,” (Brunner, 2014).

## 4.2 THE ATTITUDE-BEHAVIOUR GAP

The attitude-behaviour gap is the difference between consumers’ ethical attitudes or intentions and their actual behaviour in ethical consumption (Carrigan and Attalla, 2001; Casais and Faria, 2022; Wiederhold and Martinez, 2018; Zaikauskaitė et al. 2022). More succinctly, it is the difference between what people state and what they do.

Existing research has determined an inconsistency between consumers’ ethical values and ethical beliefs (Chowdhury, 2020) and their ethical purchasing behaviour (Bernardes et al. 2018; Carrington et al. 2010; Dhir et al. 2021; Govind et al. 2019). In a survey of over 30,000 consumers in 60 countries, 55% of global online consumers say they are willing to pay more for products and services with companies that are committed to positive social and environmental impact. However, products with sustainability claims on the packaging only reported an average annual sales increase of only 2-5% (Global Printer Monitor, 2014). UK consumers report an increase of 65% in environmental attitudes from 2016 to 2018 with consumers stating they had avoided buying a product or using a service in the past year because of its environmental consequences. However, this reported attitude does not translate into equivalent positive increases in sales where the average



ethical spend per household per year experienced 2.5% growth (Ethical Consumer, 2018). In 2019, a similar report revealed that the increase in ethical spend represents £41.1bn up from £11.2bn in 1999 in the UK (Ethical Consumer, 2019). In 2020, the Covid-19 pandemic adjusted some of the ethical shopping trends where shopping locally and reducing energy consumption increased but public transport was reduced (Ethical Consumer, 2020). In 2021, ethical spending and finance represented over £100bn with the biggest growth in the categories of eco-travel and transport, green home and ethical food and drink (Ethical Consumer 2021). These are encouraging signs that the gap is closing. However, much of what we track regarding ethical markets is intentions to purchase or participate rather than actual uptake. Businesses and policymakers relying on statistics that represent intentions should be wary considering the well-known attitude-behaviour gap (Carrington et al. 2010; Dhir et al. 2021, Govind et al. 2019; Hassan et al. 2016). Reducing this gap represents significant opportunities for business growth from ethical strategies. Even small reductions in the attitude-behaviour gap represent meaningful market share.

The attitude-behaviour gap has been explored in a number of ethical contexts including green consumption (Bernardes et al. 2018; Sharma, 2021). In a systematic literature review, ElHaffar et al. (2020) find that the green gap is primarily investigated with a view that the study of behavioural insights is the key to solving the economic challenges presented by the gap between an individual's reported concerns with environmental impacts and their contributions to reducing the negative consequences of environmental issues. Developing knowledge and awareness is suggested as important to altering behaviour and thus research into the green gap investigates both conscious and subconscious factors (ElHaffar et al. 2020). When McDonald et al. (2015) investigate self-identified green consumers about flying in airplanes, they find that all participants are aware of the negative environmental consequences. This makes their decisions around flying challenging and consequently their stated environmental commitments are coupled with problematic doubt to navigate this flying dilemma such as, "I don't think I could do it [fly to Venice or Rome]. Which actually, now I'm saying it, does seem like a bit of a shame!" (McDonald et al. 2015, p.1511). Grimmer and Miles (2017) find that pro-environmental consumer behaviour is more likely when consumers make plans to follow through with green behaviours. Further, the existence of a plan is more effective than the strength of that plan to purchase environmentally friendly products (Grimmer and Miles, 2017). Social norms and willingness to pay are other predictors of self-reported purchasing behaviour. However, this does not translate to actual purchasing behaviour, confirming the existence of an attitude-behaviour gap. Moser's (2016) research indicates that the willingness to pay a premium for environmentally friendly goods is not clear-cut as the perceived premium may differ between price categories. Additionally, willingness to pay is not the only

barrier to green purchasing behaviours as there are many subjective motives and assessment factors (Moser, 2016).

The attitude-behaviour gap has been explored in a number of ethical contexts including green consumption (ElHaffar et al. 2020; Grimmer and Miles, 2017; McDonald et al. 2015; Moser, 2016), sustainable fashion (Jung et al. 2016; Perry and Chung, 2016; Shaw et al. 2006; Shaw, 2007; Wiederhold and Martinez, 2018), food and animal welfare (Schröder and McEachern, 2004; Vigors, 2018), and Fairtrade (Brunner, 2014; Chatzidakis, 2008; Nicholls and Lee, 2006). The gap in sustainable and green purchasing behaviours (Joshi and Rahman, 2015; Miniero et al. 2014; Wiederhold and Martinez, 2018; Witek, 2019) has been a focus in much of the attitude-behaviour gap literature. This thesis measures the attitude-behaviour gap in general and not in any specific context, considering that the attitude-behaviour gap has been researched across many contexts in ethical consumption.

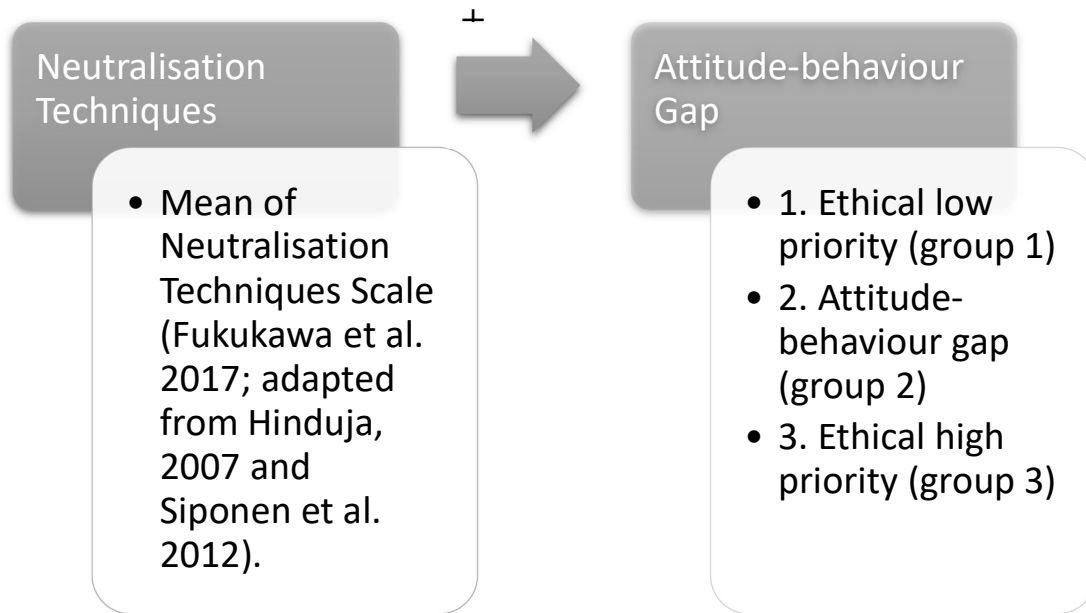
Behavioural difficulties and barriers to consume ethically are reviewed in the organic and sustainable food sectors finding that value, price, past purchase and product availability are inhibitors to ethical behaviour (Kushwah et al. 2019; Yamoah and Acquaye, 2019). This highlights the complexity of ethical consumption, noting that resolving the discrepancy between attitude and behaviour will not solve the gap in its entirety. However, understanding how consumers move from attitude to behaviour using known psychological processes provides invaluable insights into how to maintain ethically minded consumers acting on their beliefs.

Hiller and Woodall (2018) describe rationalisations that strengthen existing values such as habits; where the ethical attitude does not necessarily lead directly to an ethical decision but strengthens it when habits or values are already leaning them toward a desired purchase. Ethical consumption is intertwined with the concept of living a life of moral good. Consumers experience an ebb and flow between weighing up and trading off various ethical stances. These pragmatic ethically minded consumers are doing the best they can within this ever-changing relationship between ethical attitudes and behaviour to where possible live up to their moral code (Hiller and Woodall, 2018). This view provides support toward an overarching view of ethical consumption.

Some studies looking at very specific types of consumption find consumers struggling with elements of confusion, guilt and conflict (Antonetti and Maklan, 2014; Longo et al. 2019; Sharma and Paço, 2021). It is expected that guilt and conflict are integral components of the mental pathway consumers follow from ethical attitude to less ethical action. The attitude-behaviour gap is well established (Carrington et al. 2015; Kim and Hall, 2021; Tandon et al. 2020; Zhang et al. 2021) and guilt and conflict are responses to the disparity in the consumers' attitudes toward ethical

behaviours and their subsequent lack of follow through to action on these attitudes. The attitude-behaviour gap represents conflict itself.

Since there is significant literature devoted to the gap between attitudes and behaviour in ethical consumption (Alsaad, 2021; Casais and Faria, 2022; Dhir et al. 2021; Kim and Hall, 2021; Zhang et al. 2021), this thesis measures the attitude-behaviour gap (a categorial outcome variable) to add a better understanding to the complexity of ethical behaviours in addition to looking at ethically minded consumer behaviour. Figure three indicates that neutralisation techniques are positively related to the attitude-behaviour gap, and show the relevant scales used in the analysis.



**Figure 3. Attitude-behaviour Gap Hypothesis and Measurements**

Neutralisation techniques (Sykes and Matza, 1957) explain the attitude-behaviour gap in ethical consumption. Neutralisation techniques are the specific rationalisations used by a consumer when a moral or ethical conflict exists (Brunner, 2014). Thus, it is expected that when excuses are used to explain away conflict (neutralisation techniques), they will either be totally successful and therefore the consumer feels no guilt about behaving contrary to their beliefs (group one), or they are partially successful, and some lingering dissonance is likely to remain about their less ethical actions (group two). Chatzidakis et al. (2004) find in their qualitative research that although the participants rationalise their unethical behaviours, there is some residual guilt indicating that the neutralising is not completely internalised (Grove et al. 1989). However, if a consumer is totally ethical in their beliefs and actions then neutralisation techniques are not required (group three).

De Bock and Van Kenhove (2011) find that neutralisation techniques explain unethical consumer practices, and that the neutralisation techniques are used to a greater extent in consumer misbehaviour than questionable misbehaviours conducted by business representatives. In the context of Fairtrade when neutralisation techniques are used there is more hesitation in the purchase of Fairtrade products (Brunner, 2014). Neutralisation techniques contributing to the attitude-behaviour gap that are most commonly used in counterfeit consumption are *denial of responsibility* such as “I was guided by a friend,” and *appeal to higher loyalties* such as “I’d like to buy more environmentally friendly furniture that isn’t made of endangered hard woods but I’m really into design,” where the higher loyalty is their quest for optimal aesthetics (Bian et al. 2016, p.4253). In the ethical debate of community-based platform like Uber and Airbnb *condemnation of the condemners* is most common such as “Taxis are bandits. Charging \$75 from St-Jérôme to Laval is completely ridiculous,” (Ertz et al. 2018, p.258).

Fukukawa et al. (2019) find that neutralisation techniques reduce ethical behaviour. Further they suggest that neutralisation techniques are a process of thinking as opposed to a static judgment in ethical decision-making. This process is a struggle of internal dialogue that results in the consumer choosing not to follow through with their unethical act (Fukukawa et al. 2019). This calls into question whether neutralisation techniques only serve to reduce ethical behaviours or whether they are more representative of the attempt to neutralise, and this neutralisation is not always achieved. Hence, the exploration into how neutralisation techniques affect the attitude-behaviour gap is important to determine.

It is expected that individuals who use neutralisation techniques will be associated with the attitude-behaviour gap because the specific excuses that justify less ethical behaviours (neutralisation techniques) allow the individual to transgress without feeling any guilt. In group one, consumers consider environmental and social issues to be a low priority. It is predicted that this group uses more neutralisation techniques that lead to ethical considerations as a low priority. In group two, the consumers experience conflict between their ethical beliefs and ethical purchasing. This represents the attitude-behaviour gap. It is expected that this group two uses less neutralisation techniques than group one because although there is a gap between their ethical beliefs and purchases, there are at least some times that they do follow through on their ethical beliefs. However, this does not happen all the time because time and resources often prevent them from purchasing the way they want to. In the third group, consumers consider environmental and social concerns to be a high priority as their lives are oriented around incorporating environmental and social concerns into their purchasing and consumption. This group is unlikely to need neutralisation

techniques to reduce their guilt by creating justifications because they are not doing anything that requires rationalising.

This leads to the following hypothesis:

*H8: Neutralisation techniques are associated with the attitude-behaviour gap.*

Table nine shows a summary of the hypothesis development regarding neutralisation techniques and their effects on the attitude-behaviour gap.

**Table 9. Summary of H8: Neutralisation techniques and their effects on the Attitude-behaviour Gap**

<b>Hypothesis</b>	<b>Example</b>
H8: Neutralisation techniques are associated with the attitude-behaviour gap	Neutralisation techniques will be used by consumers who have ethical beliefs but do not always follow through with those beliefs in the purchase, use and disuse of products due to time and resources.

This chapter has outlined the hypotheses that investigate the full conceptual model including locus of control (chance) and trait cynicism on ethically minded consumer behaviour mediated by moral disengagement mechanisms and neutralisation techniques. Additionally, rationale is provided for testing the effects of neutralisation techniques on the attitude-behaviour gap that represents the discrepancy between a consumer with ethical beliefs who does not always purchase ethically. The following chapters show the methods, results and discussions for studies one, two and three.

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CHAPTER 5: STUDY ONE  
METHODS, RESULTS AND DISCUSSION

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Three studies are conducted to test the proposed research questions and hypotheses. In study one all three of the following research questions are examined:

RQ 1: Do moral disengagement and neutralisation techniques mediate the effects of locus of control (chance) on ethical consumer behaviour?

RQ 2: Do moral disengagement and neutralisation techniques mediate the effects of trait cynicism on ethical consumer behaviour?

RQ 3: Are neutralisation techniques related to the attitude-behaviour gap in ethical consumption?

Figure three shows the conceptual models of the research questions one and two.

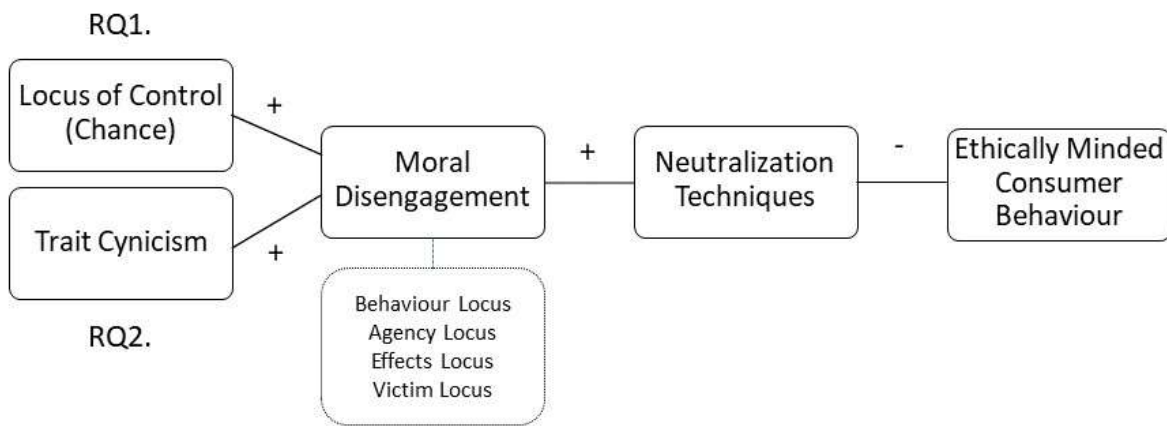
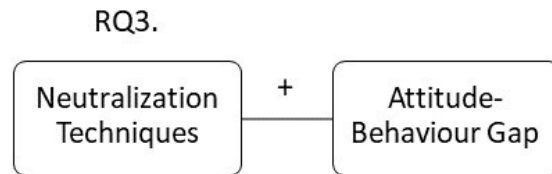


Figure 4. Conceptual model for research questions one and two

Studies two and three are designed in support of study one. Study two manipulates locus of control (chance) to examine whether it is a dispositional or situational variable, and how it affects the separate moral disengagement mechanisms (behaviour, agency, effects and victim). Study three manipulates the moral disengagement mechanisms (agency, effects and victim) to examine whether they are dispositional or situational variables, and how they affect neutralisation techniques and ethically minded consumer behaviour.

Research question three is investigated in study one and study three to examine the effects of neutralisation on the attitude-behaviour gap. Figure five shows the conceptual model of research question three.



**Figure 5. Conceptual model of research question three**

### 5.1 ONTOLOGICAL, EPISTEMOLOGICAL AND AXIOLOGICAL ASPECTS

Ontology, epistemology, and axiology are three key branches of philosophy. Ontology refers to the branch of philosophy that deals with the nature of existence, including the nature of being, reality, and existence itself. It asks questions such as, "What is the nature of reality?" and "What exists?" Ontology seeks to understand the nature of reality and the relationships between things (Varpio and MacLeod, 2020). In this thesis research, it emphasizes the importance of social structures and institutions that lead to research questions focusing on their role in shaping outcomes.

Epistemology is concerned with the nature of knowledge and belief, including how we acquire knowledge and what we can claim to know. It asks questions such as, "What is knowledge?" and "How do we know what we know?" Epistemology seeks to understand how we can distinguish between true and false beliefs. This shapes the approach for data collection and analysis and the evidence that is considered to be valid and reliable (Varpio and MacLeod, 2020).

Axiology is the branch of philosophy concerned with the study of values, including what is valuable, how to evaluate things, and what makes something "good" or "bad". It asks questions such as, "What is good?" and "What is valuable?" Axiology seeks to understand the nature of value and how we can make ethical and moral judgments about the world (Varpio and MacLeod, 2020). Ethical considerations such as the way in which the research is collected and the rights of the research participants are considered, and the researcher's own values and biases need to be reviewed.

Together, ontology, epistemology, and axiology help us to better understand the world and our place within it, by exploring the nature of reality, knowledge, and value. These philosophies of social science shape the researcher's understanding of the social world and guide the approach and methodology.



### **5.1.1 Ontological aspects**

Quantitative analysis is chosen from an ontological perspective involving the use of numerical data and statistical methods to test hypotheses and make inferences about social and psychological situations (Slevitch, 2011). Specific to this thesis, moral disengagement and neutralisation techniques are psychological constructs that assist individuals to morally reason with themselves regarding their ethical beliefs and ethical purchases. Influences of what is right and wrong, as described in social cognitive theory, include the individuals' moral standards and their strong connections with external societal forces (Bandura, 1991). Despite the limitations of not being able to track what happens within an individual's brain, inferences can be obtained by questioning individuals about through the use of surveys. This researcher takes a positivist ontological view, assuming that the world is objective and knowable and therefore is testable through the use of surveys and statistical methods (Varpio and MacLeod, 2020).

### **5.1.2 Epistemological aspects**

Quantitative analysis is chosen from a positivist epistemological perspective because it assumes that knowledge can be acquired through objective observation and measurement (Donaldson, 1997; Isaev et al. 2015). Previous research provides quantified scales that have been used in this thesis research (Bandura et al. 1996; Fukukawa et al. 2017; Levenson, 1981). In addition to statistical methods, theory has been used to support the findings. However, theory has not influenced the findings (Couvalis, 1997), only allowed the researcher to explain the findings. The researcher and the participants are considered separate entities allowing the researcher to investigate without influencing or being influenced (Slevitch, 2011).

Whilst taking the positivist epistemological view, it is recognised that alternative perspectives may also be valuable in the further pursuit of the research questions and provide avenues for future research. Epistemological relativism views a variety of data types and methods as acceptable and acknowledges that social and physical facts derived from theories and knowledge can never complete our understanding with certainty (Isaev et al. 2015). Interpretivism suggests that the social world is too complex to deduce to simple theories and concepts, requiring a greater diversity of context factors to create a fuller understanding (Isaev et al. 2015). Post-structuralism/postmodernism examines political ideologies in the pursuit of truth, knowledge and facts. Questioning established discourse is emphasised by postmodernists (Chia, 2003; Isaev et al. 2015). Finally, pragmatists see the world as a constant stream of action observed by the researcher by a variety of methods with the aim of providing solutions to problems designed to influence future practices (Dewey 1908; Isaev et al. 2015)

### 5.1.3 Axiological aspects

The choice of questions for this research is influenced by the researcher's axiological beliefs. The use of surveys and experiments provides a more impartial view of the findings and supports the value that objectivity is an important characteristic of robust research. The researcher has taken care to maintain objectivity through the analysis of the project. Ethical regulations are followed to completion and subjects are considered in the design of the project.

## STUDY ONE: MORAL DISENGAGEMENT AND NEUTRALISATION TECHNIQUES AS EXPLANATIONS OF LESS ETHICAL CONSUMPTION

### 5.1.4 Method

Study one is conducted to examine whether consumers with a locus of control (chance) or trait cynicism dispositions are more likely to morally disengage. Secondly, moral disengagement is tested as an antecedent to neutralisation techniques. Also examined is the relationship between locus of control (chance) and trait cynicism on ethically minded consumer behaviour sequentially mediated by moral disengagement loci (behaviour, agency, effects and victim) and neutralisation techniques. The effects of neutralisation techniques on the attitude-behaviour gap is also tested to examine whether consumers who use neutralisation techniques are more likely to (1) consider ethical consumption a low priority, (2) report a gap between their ethical beliefs and their ethical actions, or (3) have oriented their entire lifestyle incorporating environmental and social concerns in their purchases and consumption. The following hypotheses are empirically tested using a sample of US adult consumers.

*H1a: Locus of control (chance) is positively related to moral disengagement in the behaviour locus.*

*H1b: Locus of control (chance) is positively related to moral disengagement in the agency locus.*

*H1c: Locus of control (chance) is positively related to moral disengagement in the effects locus.*

*H1d: Locus of control (chance) is positively related to moral disengagement in the victim locus.*

*H2a: Trait cynicism is positively related to moral disengagement in the behaviour locus.*

*H2b: Trait cynicism is positively related to moral disengagement in the agency locus.*

*H2c: Trait cynicism is positively related to moral disengagement in the effects locus.*

*H2d: Trait cynicism is positively related to moral disengagement in the victim locus.*

*H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques.*

*H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques.*

*H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques.*

*H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques.*

*H4a: Moral disengagement in the behaviour locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4b: Moral disengagement in the agency locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4c: Moral disengagement in the effects locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4d: Moral disengagement in the victim locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H5a: Moral disengagement in the behaviour locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5b: Moral disengagement in the agency locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5c: Moral disengagement in the effects locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5d: Moral disengagement in the victim locus mediates the effects of trait cynicism on neutralisation techniques.*

*H6a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

*H6b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

*H6c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

*H6d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour.*

*H7a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

*H7b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

*H7c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

*H7d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour.*

*H8: Neutralisation techniques are associated with the attitude-behaviour gap.*

A confirmatory factor analysis is conducted to examine discriminant validity. Regression analyses using SPSS tests the hypotheses, and mediation analyses using the PROCESS macro (Hayes, 2017) in SPSS examines the proposed sequential mediation relationships.

### **5.1.5 Sample and Procedure**

A sample is a subset of the population examined to gather data. Samples are collected to gain information that represents the entire population (Stockemer, 2019).

The hypotheses are tested with an online cross-sectional survey of 436 US adult consumers affiliated with Qualtrics online panel. US consumers are chosen because the existing scales used in this study have been examined with US participants. Qualtrics is an American-based company that is widely used in marketing research (Chowdhury, 2019; Chugh et al. 2014; Hoffmann and Plotkina, 2021; Zhao et al. 2019). Appendix A details the ethical statement presented at the beginning of the Qualtrics panel questionnaire. This is followed by a confirmation for consent followed by the first validity check questions including location and age. When the participants enter a location in the USA and an age over 18 they are directed to the questionnaire. Appendix A details the scales that are presented in the following order; Locus of control (chance) (eight items), Trait cynicism (five items), Moral disengagement behaviour locus (nine items), Moral disengagement agency locus (six items), Moral disengagement effects locus (three items), Moral disengagement victim locus (six items), Neutralisation techniques (seven items), Ethically minded consumer behaviour (ten items), Attitude-behaviour gap (one item) and Gender (one item).

Survey research is used to capture within country variations of opinions, beliefs, attitudes, and behaviours across a multitude of variables (Stockemer, 2019). The cross-sectional survey measures at a single point in time to draw inferences about relationships between independent and dependent

variables. The hypotheses are based on theory (De Vaus, 2001; Stockemer, 2019). The Qualtrics online platform is used to ensure the distribution of ages and genders are representative of the population and are not a convenience sample (Stockemer, 2019). The online questionnaire includes two attention check questions. The gender distribution of the sample is 49.5% male, 49.5% female and 0.9% other. The mean age is 45. The age distribution is age 18-24 years, 12.8%; 25-34 years, 18.3%; 35-44 years, 18.1%; 45-54 years, 19.3%; 55-64 years, 17.2%; and 65 years and above, 14.2%. This is similar to the US population of 50.8% female and a mean age of 44.9 years (Chowdhury, 2020; United States Census Bureau, 2019).

### **5.1.6 Measures**

In cross-sectional survey research, likert scales are most frequently used to measure attitudes or opinions (Bowling, 1997; Burns and Grove, 1997; Stockemer, 2019). Likert scales ask for levels of agreement such as one = strongly disagree to six = strongly agree. The scales used in study one have been empirically tested in peer-reviewed journals by previous researchers. The following variables are measured to obtain means for the scales.

## Variables

Table ten shows the variable definitions for study one.

**Table 10. Variable Definitions for Study One**

Variable Name	SPSS Abbreviation	Calculation
Locus of control (chance)	LOCCh	6-point Likert Scale (Levenson, 1981)
Trait cynicism	Cyn	7-point Likert Scale (Chowdhury and Fernando, 2014).
Moral disengagement behaviour locus	MDBehv	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement agency locus	MDAgnc	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement effects locus	MDEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim locus	MDVic	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim effects locus	MDVEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Neutralisation techniques	NT	7-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012)
Ethically minded consumer behaviour	EMCB	5-point Likert Scale (Sudbury-Riley and Kohlbacher, 2016).
Attitude-behaviour gap	ABGap	A score of whether consumers purchase ethically, where 1 = “Ethical consumption is a very low priority for me”, 2 = “I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best”, and 3 = “I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption”.
Age	AGE	Continuous variable from 18 years to 65 years
Age <sup>2</sup>	AGE2	Age multiplied by Age
Gender	GENDER	Where 0 = females, 1 = non-females

The variables are tested using established scales with demonstrated validity and reliability as described below:

### Locus of control (chance)

An individual’s perception that their life outcomes are largely driven by destiny or luck (Levenson, 1981).

- Eight item *Locus of Control (Chance)* six-point Likert Scale (Levenson, 1981). See Appendix A, Section A.
- For example, “To a great extent my life is controlled by accidental happenings”.

### **Trait cynicism**

“A general attitude characterised by feelings of frustration and disillusionment as well as distrust of other persons, groups, ideologies, social conventions, and institutions” (Detert et al. 2008, p.377).

- Five item *Cynicism* seven-point Likert Scale (Chowdhury and Fernando, 2014). See Appendix A, Section B.
- For example, “Most people would tell a lie if they could gain by it”.

### **Moral Disengagement**

A self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990). To cope with unethical behaviour, moral standards are abandoned or broadly reconstructed allowing the consumer to retain their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008).

- 24 item *Moral Disengagement* seven-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996). This includes four subdimensions including behaviour locus (nine items), agency locus (six items), effects locus (three items) and victim locus (six items). See Appendix A, Section C. For example:
  - Behaviour locus: “It is ok to steal to take care of your family’s needs”
  - Agency locus: “If people are living under bad conditions, they cannot be blamed for behaving aggressively”
  - Effects locus: “People don’t mind being teased because it shows interest in them”
  - Victim locus: “If someone leaves something lying around, it’s their own fault if it gets stolen”.

### **Neutralisation Techniques**

A self-regulatory process used to disregard or soften the impact of behaviour that contradicts self-concept or social norms. The consumer validates their unethical behaviour with internal defenses in the form of specific justifications that normalise their decisions despite this conflict (Sykes and Matza, 1957).

- Seven item *Neutralisation Techniques* seven-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012). See Appendix A, Section D.

- For example, “I do not purchase ethical products because not buying them will not cause any serious injuries”

### **Ethically Minded Consumer Behaviour**

Consumption choices that consider environmental issues and corporate social responsibility

(Sudbury-Riley and Kohlbacher, 2016)

- Ten item *Ethically Minded Consumer Behaviour* five-point Likert Scale (Sudbury-Riley and Kohlbacher, 2016). See Appendix A, Section E.
- The scale used for ethically minded consumer behaviour (Sudbury-Riley and Kohlbacher, 2016), is based on five latent constructs representing different strands of ethical behaviour. These include:
  - *ecobuy* which represents a considered effort to purchase more environmentally friendly products (Autio et al. 2009). For example, “When there is a choice, I always choose the product that contributes to the least amount of environmental damage”
  - *ecoboycott* representing a refusal to buy products due to environmental concerns (Klein et al. 2004). For example, “If I understand the potential damage to the environment that some products can cause, I do not purchase those products”
  - *recycle* representing specific recycling items (Sudbury-Riley, 2014). For example, “I make every effort to buy paper products (toilet paper, tissues etc.) made from recycled paper”
  - *csrboycott* representing a refusal to buy products based on social concerns (Pepper et al. 2009). For example, “I do not buy products from companies that I know use sweatshop labor, child labor, or other poor working conditions”, and
  - *paymore* representing a willingness to pay more for a product that is ethical. For example, “I have paid more for socially responsible products when there is a cheaper alternative”.

### **Attitude-Behaviour Gap**

The difference between consumers’ ethical attitudes or intentions and their actual behaviour in ethical consumption (Govind et al. 2019; Park and Lin, 2020; Wiederhold and Martinez, 2018).

- One item *Attitude-behaviour Gap in Ethical Consumption* Multiple-Choice Single-Answer Scale (Adapted from Kennedy et al. 2009). See Appendix A, Section F.
- It is a categorical scale with the following three options to answer:



1. Ethical consumption is a very low priority for me.
2. I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best
3. I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption.

### *Control Variables*

Age and gender are used as control variables to measure any significant effects on moral disengagement, neutralisation techniques and ethically minded consumer behaviour. Previous studies find age and gender affect ethical behaviour (Bray et al. 2011; Egan et al. 2015; Dhir et al. 2021; Zaikauskaitė et al. 2022).

Firstly, data screening is conducted to ensure there is no missing data or errors. Secondly, tests are run to assess the validity and reliability of the measurements.

### *Assessing Validity*

*Convergent validity* determines whether the indicators of the construct are measuring the same thing. *Discriminant validity* determines whether the constructs are distinct and different from other potential constructs of interest (Collier, 2020; Farrell, 2010). This is particularly important in this study since moral disengagement and neutralisation techniques have been described as similar or overlapping theories (Maruna and Copes, 2005; Ribeaud and Eisner, 2010).

### *Testing for Convergent Validity*

A confirmatory factor analysis (CFA) is conducted with all items loading on their relevant factors. The model fit is appropriate, SRMR = 0.060; RMSEA = 0.057; CFI = 0.881; Chi Square/DF = 2.427. Factor loadings determine that one item from the moral disengagement behaviour locus, one item from locus of control (chance), and one item from ethically minded consumer behaviour have factor loadings of < .50. Accordingly, these are deleted from their respective scales. The CFA is reconducted after deleting those items.

The model fit is improved, SRMR = 0.057; RMSEA = 0.059; CFI = 0.885; Chi Square/DF = 2.506. All factor loadings for items on their relevant scales is > 0.50. Hair et al. (2010) recommend that minimum factor loadings should be > 0.50. All Average Variance Extracted (AVE)s are higher than 0.45 as recommended by Netemeyer et al. (2003). Appendix B, Table 63 shows the average

variance extracted is a more rigorous test for internal stability capturing the construct's measure in relation to the amount of variance due to the measurement error (Netemeyer et al. 2003; Wang et al. 2021).

#### *Testing for Discriminant Validity*

HTMT analysis based on Henseler et al. (2015) and a cut-off of 0.90 shows that moral disengagement effects locus and moral disengagement victim locus are statistically indistinguishable. Based on this, all constructs are okay except for the victim and effects loci of moral disengagement. Since there is no discriminant validity between the constructs of victim and effects they are combined into a new variable, *moral disengagement victim effects* (Farrell, 2010).

#### *Testing for Reliability*

Cronbach alphas are run to test the reliability of the scales examining the degree to which responses to the survey questions are consistent across the items within the constructs (Collier, 2020). The Cronbach alphas for all variables are acceptable  $> 0.70$  (Collier, 2020; Nunnally and Bernstein, 1994). Correlations between the moral disengagement subdimensions (moral disengagement behaviour locus, moral disengagement agency locus and moral disengagement victim effects locus) are high  $> 0.75$ .

VIF and tolerance is checked for multicollinearity. All VIF values are less than 5 and all tolerance values are greater than 2. Hence multicollinearity is not an issue (Thompson et al. 2017a). See Appendix B, Table 68. Correlations among key variables.

#### *Testing for Common Method Bias*

Harman's single factor test is utilised to assess common method bias (CMB). CMB is assessed both with exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). The EFA is conducted using varimax rotation to examine whether the indicators are measuring more than one construct. Cross loading can be detected where an indicator is loading strongly on more than one construct. In a CFA an indicator is not allowed to load on more than one construct (Collier, 2020). In the EFA the factor analysis with all items shows that the first factor accounts for less than 50% of the total variance. See Appendix B, Table 65. A CFA is also conducted to confirm that common method bias is not an issue (Podsakoff et al. 2003). Factor loadings estimate the direct effects of unobservable constructs on their indicators. Appendix B, Table 63 shows that when the

standardised factor loading is greater than 0.70 this indicates that the indicator is demonstrating value in explaining the unobserved construct (Collier, 2020).

### **5.1.7 Results**

#### *Descriptive Statistics*

The mean is collected for 436 participants for the antecedents to moral disengagement, locus of control (chance) (M = 3.389) and trait cynicism (M = 4.832). Moral disengagement is measured in three separate loci including the behaviour locus (M = 2.856), the agency locus (M = 3.236), and the victim effects locus (M = 2.815). Neutralisation techniques (M = 3.633) and ethically minded consumer behaviour (M = 3.482) are also measured as continuous variables. The attitude-behaviour gap is measured with three categories, where 22.3% self-report not considering ethical consumption a priority, 64.2% self-report an attitude-behaviour gap and 13.5% self-report an orientation of their entire lifestyle toward environmental and social concerns in purchases and consumption.

Demographic variables measured include age and gender. Age is measured with a range of 18 to 85 years and a mean of 44.9. Gender represents 49.5% male, 49.5 % female and 0.01% other. Table eleven shows the descriptive statistics for study one.

**Table 11. Descriptive Statistics for Study One**

	<b>N</b>	<b>Range</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Variance</b>
Locus of control (chance)	436	5	1	6	3.389	1.156	1.335
Trait cynicism	436	6	1	7	4.832	1.423	2.025
Moral disengagement behaviour locus	436	6	1	7	2.856	1.646	2.710
Moral disengagement agency locus	436	6	1	7	3.236	1.681	2.827
Moral disengagement victim effects locus	436	6	1	7	2.815	1.681	2.827
Neutralisation techniques	436	6	1	7	3.633	1.414	1.999
Ethically minded consumer behaviour	436	4	1	5	3.482	0.853	0.728
Attitude-behaviour low priority	436	1	0	1	0.223	0.416	0.173
Attitude-behaviour gap	436	1	0	1	0.642	0.480	0.230
Attitude-behaviour high priority	436	1	0	1	0.135	0.342	0.117
Age	436	67	18	85	44.90	16.224	263.213
Gender Male	436	1	0	1	0.495	0.501	0.251
Gender Female	436	1	0	1	0.495	0.501	0.251
Gender Other	436	1	0	1	0.009	0.095	0.009
Valid N (listwise)	436						

Convergent validity, discriminant validity, reliability and common method bias are established. Now the hypotheses are tested as follows.

Given the small size of the Gender Other, Gender is included in the regression as a single variable where female = 0 and non-female = 1. Previous literature finds that females engage in moral disengagement less than males (Chugh et al. 2014; Detert et al. 2008). Linear regressions are conducted to test the direct relationships between variables for the following hypotheses: H1a, H1b, H1c, H1d, H2a, H2b, H2c, H2d, H3a, H3b, H3c, and H3d.

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 12 shows the statistical results of the effects of locus of control (chance) and trait cynicism on moral disengagement in the behaviour locus.

**Table 12. Dependent Variable: Moral Disengagement Behaviour Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	0.120		0.257	0.797
Locus of control (chance)	+	0.926	0.650	17.412	<0.001***
Trait cynicism	+	-0.036	-0.031	-0.872	0.384
Age	-	0.001	-0.006	0.042	0.975
Age <sup>2</sup>	-	0.000	-0.178	-0.924	0.356
Gender	+	0.477	0.145	4.321	<0.001***
F statistics	104.252				
R <sup>2</sup>	0.548				
Adjusted R <sup>2</sup>	0.543				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\* p ≤ 0.001

Table 12 reports the results for the moral disengagement behaviour locus model showing that moral disengagement in the behaviour locus is significantly higher for consumers with a higher locus of control (chance) (coefficient = 0.926, p < 0.001). However, trait cynicism is not significantly associated with moral disengagement in the behaviour locus (coefficient = -0.031, p > 0.05). Further analysis is conducted because previous literature finds that cynicism is positively

associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is possible that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 13 shows a summary of the separate regressions results conducted for the effects of moral disengagement and trait cynicism on moral disengagement in the behaviour locus, with (one) representing the model with only locus of control (chance) as the independent variable, (two) the model with only trait cynicism as the independent variable and (three) the model tested with locus of control (chance) and trait cynicism as the independent variables.

**Table 13. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Behaviour Locus**

		(One)	(Two)	(Three)
Variables	Predicted Sign	Moral Disengagement Behaviour Locus		
Locus of control (chance)	+	<0.001*** (0.907)		<0.001*** (0.926)
Trait cynicism	+		<0.001*** (0.258)	0.384 (-0.036)
Age	-	0.988 (0.000)	0.596 (0.013)	0.975 (-0.001)
Age <sup>2</sup>	-	0.353 (0.000)	0.102 (0.000)	0.356 (0.000)
Gender	+	<0.001*** (0.483)	<0.001*** (0.935)	<0.001*** (0.477)

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\* p ≤ 0.001

Findings support hypothesis 1a as shown in table thirteen, regression (one). Consumers who have a locus of control (chance) (coefficient = 0.907, p < 0.001) are more likely to morally

disengage in the behaviour locus. Further, findings support hypothesis 2a as shown in table 13, regression (two). Consumers who have higher trait cynicism (coefficient = 0.258,  $p < 0.001$ ) are more likely to use moral disengagement in the behaviour locus. Gender is significant for consumers with higher locus of control (chance) (coefficient = 0.483,  $p < 0.001$ ) and higher trait cynicism (coefficient = 0.935,  $p < 0.001$ ) indicating that non-females are more likely to use moral disengagement in the behaviour locus. It is assumed that age may have a non-linear effect. Thus,  $Age^2$  represents age squared to test for the slope of the age variable. However, there is no effect of age in any of the models.

Therefore, consumers who believe that life outcomes are driven by fate or luck, and consumers who are inherently more cynical are more likely to morally disengage in the behaviour locus. They are more likely to morally recode their less ethical actions by attaching worthy purposes to their behaviour, or internally transforming it using euphemisms or advantageous comparisons. Findings show that locus of control (chance) and trait cynicism are significant only when measured in separate regressions. This indicates that locus of control (chance) and trait cynicism are similar constructs. Table 12 shows the use of moral disengagement in the behaviour locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.650) than in trait cynicism (coefficient = -0.031).

Table 14 reports the results for moral disengagement agency locus model showing that moral disengagement is significantly higher for consumers who are higher in locus of control (chance) (coefficient = 0.794,  $p < 0.001$ ). However, trait cynicism is not significantly associated with moral disengagement in the agency locus (coefficient = -0.002,  $p > 0.05$ ).

$$\begin{aligned} \text{Moral disengagement agency locus} = & \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} \\ & + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e \end{aligned}$$

**Table 14. Dependent Variable: Moral Disengagement Agency Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	0.531		2.490	0.013
Locus of control (chance)	+	0.794	0.545	13.116	<0.001 ***
Trait cynicism	+	-0.002	-0.002	-0.047	0.963
Age	-	-0.017	-0.160	-0.749	0.455
Age <sup>2</sup>	-	-8.830E-5	-0.080	-0.373	0.709
Gender	+	0.356	0.106	2.832	0.005 **
F statistics	67.361				
R2	0.439				
Adjusted R2	0.433				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Further analysis is conducted because previous literature finds that cynicism is positively associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is expected that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 15 shows findings that support hypotheses 1b, regression (one). Consumers who have a locus of control (chance) (coefficient = 0.792,  $p < 0.001$ ) are more likely to morally disengage in the agency locus. Further, findings support hypothesis 2b as shown in table 15, regression (two). Consumers who have higher trait cynicism (coefficient = 0.250,  $p < 0.001$ ) are more likely to use moral disengagement in the agency locus. Gender is significant for consumers high in locus of



control (chance) (coefficient = 0.356,  $p < 0.05$ ) and consumers high in trait cynicism (coefficient = 0.748,  $p < 0.001$ ). This indicates that non-females are more likely to morally disengage in the agency locus. Age and Age<sup>2</sup> are included simultaneously to test for a non-linear relationship. However, there is no effect of age in any of the models.

**Table 15. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Agency Locus**

		(One)	(Two)	(Three)
Variables	Predicted Sign	Moral Disengagement Agency Locus		
Constant		0.010	<0.001	<0.001
Locus of control (chance)	+	<0.001*** (0.792)		<0.001*** (0.794)
Trait cynicism	+		<0.001*** (0.250)	0.963 (-0.002)
Age	-	0.454 (-0.017)	0.862 (-0.005)	0.455 (-0.017)
Age <sup>2</sup>	-	0.709 (-8.835E-5)	0.276 (0.000)	0.709 (-8.80E-5)
Gender	+	0.005** (0.356)	<0.001*** (0.748)	0.005** (0.356)

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Thus, consumers who believe life outcomes are generated randomly, and consumers who are more cynical are more likely to morally disengage in the agency locus. They are more likely to morally recode their less ethical actions by displacing or diffusing the responsibility to other parties, organisations or groups. Findings show that locus of control (chance) and trait cynicism are significant only when measured in separate regressions. This indicates that locus of control (chance) and trait cynicism are similar constructs. The use of moral disengagement in the agency locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.545) than in trait cynicism (coefficient = -0.002).

Table 16 reports the results for the moral disengagement victim effects model showing that moral disengagement in the behaviour locus is significantly higher for consumers who are higher in locus of control (chance) (coefficient = 0.798,  $p < 0.001$ ). However, trait cynicism (coefficient = 0.051,  $p > 0.1$ ) is not significantly associated with moral disengagement in the victim effects locus.

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

**Table 16. Dependent Variable: Moral Disengagement Victim Effects Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	-0.246		-0.470	0.638
Locus of control (chance)	+	0.798	0.549	13.407	<0.001***
Trait cynicism	+	0.051	0.043	1.103	0.271
Age	-	0.008	0.075	0.043	0.723
Age <sup>2</sup>	-	0.000	-0.218	-1.035	0.301
Gender	+	0.615	0.183	4.975	<0.001***
F statistics	70.426				
R2	0.457				
Adjusted R2	0.451				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Further analysis is conducted because previous literature finds that cynicism is positively associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is expected that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 17 shows that findings support hypotheses 1c and 1d, regression (one). Consumers who have a high locus of control (chance) (coefficient = 0.825,  $p < 0.001$ ) are more likely to morally disengage in the victim effects locus. Table 17, regression (two) shows support for hypotheses 2c and 2d. Consumers who are higher in trait cynicism (coefficient = 0.305,  $p < 0.001$ ) are more likely to morally disengage in the victim effects locus. Gender is significant for consumers with higher locus of control (chance) (coefficient = 0.607,  $p < 0.001$ ) and consumers higher in trait cynicism (coefficient = 1.009,  $p < 0.001$ ). This suggests that non-females are more likely to morally disengage in the victim effects locus. Age and Age<sup>2</sup> are included simultaneously to test for a non-linear relationship. However, there is no effect of age in any of the models.

**Table 17. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Victim Effects Locus**

		(One)	(Two)	(Three)
Variables	Predicted Sign	Moral Disengagement Victim Effects Locus		
Constant		-0.068	0.108	<0.001
Locus of control (chance)	+	<0.001*** (0.825)		<0.001*** (0.794)
Trait cynicism	+		<0.001*** (0.305)	0.963 (-0.002)
Age	-	0.738 (0.007)	0.444 (0.020)	0.455 (-0.017)
Age <sup>2</sup>	-	0.304 (0.000)	0.098 (0.000)	0.709 (-8.80E-5)
Gender	+	<0.001*** (0.607)	<0.001*** (1.009)	0.005** (0.356)

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Therefore, consumers who believe life outcomes are generated randomly, and consumers who are more cynical are more likely to morally disengage in the victim effects locus. They are more likely to morally recode their less ethical actions by denigrating victims and minimising the consequences of their behaviour. Findings show that locus of control (chance) and trait cynicism are

significant in the victim effects locus only when measured in separate regressions. This indicates that locus of control (chance) and trait cynicism are similar constructs. Table 16 shows the use of moral disengagement in the victim effects locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.549) than in trait cynicism (coefficient = 0.043).

*Testing for the Effects of Moral Disengagement Mechanisms on Neutralisation Techniques*

Linear regressions are conducted to test the direct relationships between moral disengagement mechanisms (behaviour, agency and victim effects loci) and neutralisations techniques.

Table 18 reports the results for the relationship between moral disengagement behaviour locus and neutralisation techniques and supports hypothesis 3a. Moral disengagement in the behaviour locus is significantly positively associated with neutralisation techniques (coefficient = 0.550,  $p < 0.001$ ). This indicates that consumers who are broadly morally disengaged in the behaviour locus follow up with more detailed neutralisation techniques. Gender is not significant (coefficient = 0.103,  $p > 0.05$ ). It is assumed that age may have a non-linear effect. Thus,  $Age^2$  represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.026,  $p > 0.05$ ).

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement behaviour locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

**Table 18. The Effects of Moral Disengagement Behaviour Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	1.420	3.418	<0.001
Moral disengagement behaviour locus	+	0.550	15.953	<0.001***
Age	-	0.026	1.402	0.162
Age <sup>2</sup>	-	0.000	-1.284	0.200
Gender	+	0.103	0.947	0.344
F statistics	79.193			
R2	0.424			
Adjusted R2	0.418			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

Table 19 reports the results for the relationship between moral disengagement agency locus and neutralisation techniques and supports hypothesis 3b. Moral disengagement in the agency locus is significantly positively associated with neutralisation techniques (coefficient = 0.478,  $p < 0.001$ ). This indicates that consumers who are broadly morally disengaged in the agency locus follow up with more detailed neutralisation techniques. Gender is positively significant (coefficient = 0.259,  $p < 0.05$ ) indicating that non-females are more likely to use neutralisation techniques following moral disengagement in the agency locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.035,  $p > 0.05$ ).

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement agency locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

**Table 19. The Effects of Moral Disengagement Agency Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	1.185	2.642	0.009
Moral disengagement agency locus	+	0.478	13.443	<0.001***
Age	-	0.035	1.778	0.076
Age <sup>2</sup>	-	0.000	-1.673	0.095
Gender	+	0.259	2.290	0.022**
F statistics	59.075			
R2	0.354			
Adjusted R2	0.358			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\* p ≤ 0.05 \*\*\* p ≤ 0.001

Table 20 reports the results for the relationship between moral disengagement victim effects locus and neutralisation techniques and supports hypothesis 3c and 3d. Moral disengagement in the victim effects locus is significantly associated with neutralisation techniques (coefficient = 0.570, p < 0.001). This indicates that consumers who are broadly morally disengaged in the victim effects locus follow up with more detailed neutralisation techniques. Gender is not significant (coefficient = 0.022, p > 0.05). It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.023, p > 0.05).

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement victim effects locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

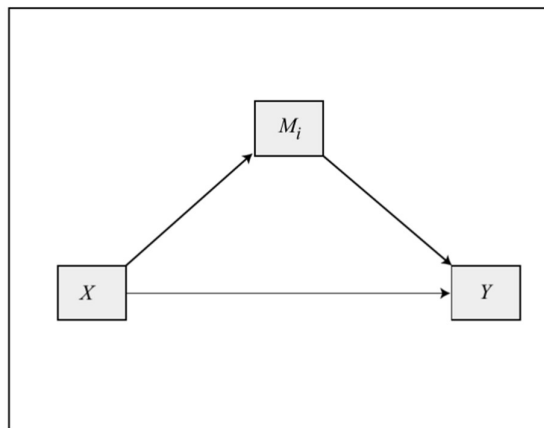
**Table 20. The Effects of Moral Disengagement Victim Effects Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	1.540	3.895	<0.001
Moral disengagement victim effects locus	+	0.570	17.749	<0.001***
Age	-	0.023	1.277	0.202
Age <sup>2</sup>	-	0.000	-1.254	0.210
Gender	+	0.022	0.208	0.835
F statistics	95.702			
R2	0.470			
Adjusted R2	0.465			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

*Testing for Indirect Effects of Locus of Control (Chance) on Neutralisation Techniques*

To test whether various moral disengagement mechanisms (behaviour, agency and victim effects) mediate the effects of locus of control (chance) on neutralisation techniques, a series of specific indirect effects are estimated using bootstrapping ( $n = 5000$ ) with SPSS. The PROCESS macro, model four (Hayes, 2017) is used to test the indirect effects, examining the following hypotheses: H4a, H4b, H4c and H4d. Figure five shows the model four of Hayes’s (2017) PROCESS macros.



**Figure 5. Model Four (Hayes, 2017, p.586)**

*Set One*

IV: Locus of control (chance) (LOCCh)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators: Moral disengagement behaviour locus (MDBehv), moral disengagement agency locus (MDAgnc) and moral disengagement victim effects locus (MDVEff)

Covariates: Age, Gender (female and non-female)

Table 21 shows the direct and indirect effects of locus of control (chance) on neutralisation techniques, mediated by moral disengagement mechanisms (behaviour, agency and victim effects).

**Table 21. Testing for the Mediation Effects of Moral Disengagement Between Locus of Control (Chance) and Neutralisation Techniques**

Direct effect of X on Y	Effect	p	LLCI	ULCI
LOCCh → NT	0.1044	0.0851	-0.0145	0.2233

Mediation Analysis 1. Indirect Effect Path	Effect	Boot SE	Boot LLCI	Boot ULCI
LOCCh → MDBehv → NT	0.1462*	0.0743	0.0003	0.2903
LOCCh → MDAgnc → NT	0.0413	0.0504	-0.0564	0.1425
LOCCh → MDVEff → NT	0.3013*	0.0606	0.1870	0.4207

\*The indirect path is significant as the confidence interval does not include zero.

LOCCh = Locus of control (chance); MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral Disengagement Agency Locus; MDVEff = Moral Disengagement Victim Effects Locus; NT = Neutralisation Techniques

SE = Standard Error

LLCI = Lower level of 95% bootstrap confidence interval.

ULCI = Upper level of 95% bootstrap confidence interval.

Table 21 shows that moral disengagement in the behaviour locus mediates the effects of locus of control (chance) and neutralisation techniques. This supports hypothesis 4a suggesting that when a consumer believes random events predict life's outcomes, they broadly adjust their moral code by attaching meritorious purposes to their actions or comparing less ethical behaviour advantageously. For example, "It is ok to attack someone who threatens your family's honour," (Bandura et al. 1996; Detert et al. 2008, p.389). They then follow this with more concrete



justifications to neutralise negative feelings. For example, “I do not purchase ethical products because it is not my fault,” (Fukukawa et al. 2017, p.38).

Further, findings indicate that moral disengagement in the victim effects locus mediates the effects of locus of control (chance) and neutralisation techniques. This supports H4c and H4d. Hence, when a consumer has a belief that life’s outcomes are controlled by external forces like fate or luck, they broadly adjust their moral code by minimising the consequences of their actions and dehumanising the victims making them blameworthy. For example, “People who are mistreated have usually done things to deserve it,” (Bandura et al. 1996; Detert et al. 2008, p.389). This is then followed by more specific neutralisation techniques such as, “I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones,” (Fukukawa et al. 2017, p.38).

However, moral disengagement in the agency locus has no significant effects on neutralisation techniques; H4b is not supported.

#### *Testing for Indirect Effects of Trait Cynicism on Neutralisation Techniques*

To test whether various moral disengagement mechanisms (behaviour, agency and victim effects) mediate the effects of trait cynicism on neutralisation techniques, a series of specific indirect effects are estimated using bootstrapping (n = 5000) with SPSS. The PROCESS macro, model 4 (Hayes, 2017) is used to test the indirect effects, examining the following hypotheses: H5a, H5b, H5c and H5d.

#### *Set Two*

IV: Trait cynicism (Cyn)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators: Moral disengagement behaviour locus (MDBehv), moral disengagement agency locus (MDAgnc) and moral disengagement victim effects locus (MDVEff)

Covariates: Age, Gender (female and non-female)

Table 22 shows the direct and indirect effects of trait cynicism on neutralisation techniques, mediated by moral disengagement mechanisms (behaviour, agency and victim effects).

**Table 22. Testing for the Mediation Effects of Moral Disengagement Between Trait Cynicism and Neutralisation Techniques**

<b>Direct effect of X on Y</b>		<b>Effect</b>	<b>p</b>	<b>LLCI</b>	<b>ULCI</b>
Cyn → NT		0.0360	0.1408	-0.0177	0.1240

<b>Mediation Analysis 2. Indirect Effect Path</b>		<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
Cyn → MDBehv → NT		0.0514*	0.0239	0.0094	0.1034
Cyn → MDAgnc → NT		0.0159	0.0167	-0.0150	0.0525
Cyn → MDVEff → NT		0.1095*	0.0303	0.0560	0.1755

\*The indirect path is significant as the confidence interval does not include zero.

Cyn = Trait cynicism; MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral Disengagement Agency Locus; MDVEff = Moral Disengagement Victim Effects Locus; NT = Neutralisation Techniques

SE = Standard Error

LLCI = Lower level of 95% bootstrap confidence interval.

ULCI = Upper level of 95% bootstrap confidence interval.

Table 22 shows that moral disengagement in the behaviour locus mediates the effects of trait cynicism and neutralisation techniques. This supports hypothesis 5a suggesting that when a consumer is inherently distrusting and suspicious, they broadly recode their moral standards by connecting their less ethical behaviour to admirable characteristics or causes using favourable euphemisms and comparisons. For example, “Stealing some money is not too serious compared to those who steal a lot of money,” (Bandura et al. 1996; Detert et al. 2008, p.389). They then follow this with more concrete justifications to neutralise negative feelings. For example, “I feel my other good actions compensates for my occasional purchase of unethical products,” (Siponen et al. 2012).

Further, findings indicate that moral disengagement in the victim effects locus mediates the effects of trait cynicism and neutralisation techniques. This supports H5c and H5d. Hence, when a consumer’s disposition is cynical, they broadly adjust their moral code by minimising the consequences of their actions and dehumanising the victims making them culpable. For example, “People are not at fault for misbehaving at work if their managers mistreat them,” (Bandura et al. 1996; Detert et al. 2008, p.389). This is then followed by more specific neutralisation techniques such as, “I do not purchase ethical products because I care more about people who surround me such as my family and friends,” (Fukukawa et al. 2017, p.38).

However, moral disengagement in the agency locus has no significant effects on neutralisation techniques; H5b is not supported.

*Testing for Indirect Effects of Locus of Control (Chance) on Ethically Minded Consumer Behaviour*

To test whether various moral disengagement mechanisms and neutralisation techniques mediate the effects of locus of control (chance) on ethically minded consumer behaviour, a series of specific indirect effects are estimated using bootstrapping ( $n = 5000$ ) with SPSS. The PROCESS macro, model 80 (Hayes, 2017) is used to test the indirect effects, examining the following hypotheses: H6a, H6b, H6c, H6d. Figure six shows the model 80 (Hayes, 2017 p.606) describing the mediation relationships.

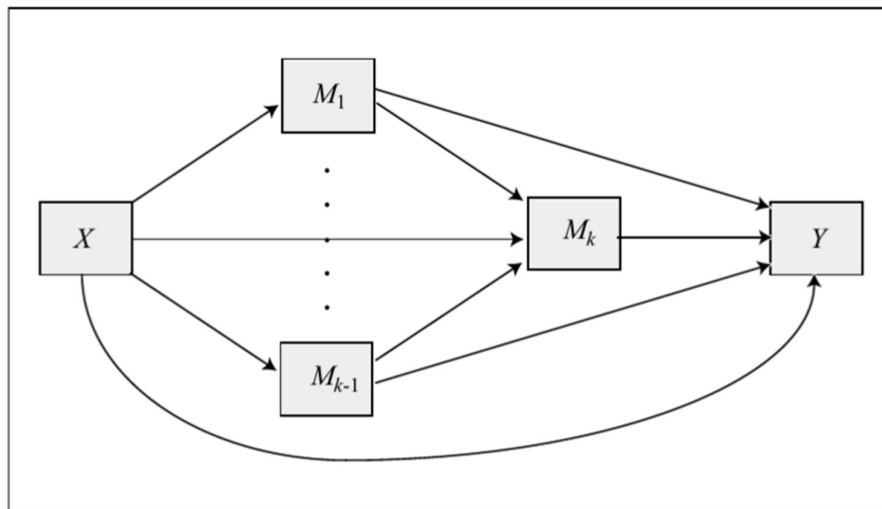


Figure 6. Model 80 (Hayes, 2017 p.606)

Set three tests hypotheses 6a, 6b, 6c and 6d.

*Set Three*

IV: Locus of control (chance) (LOCCh)

DV: Ethically minded consumer behaviour (nine item scale) (EMCB)

Mediators:

1st group: Moral disengagement behaviour locus (MDBehv), moral disengagement agency locus (MDAgn) and moral disengagement victim effects locus (MDVEff)

2nd mediator: Neutralisation techniques (seven item scale) (NT)

Covariates: Age, Gender (female and non-female)

Table 23 shows the direct and indirect effects of locus of control (chance) on ethically minded consumer behaviour, mediated by moral disengagement mechanism (behaviour, agency and victim effects) and neutralisation techniques.

**Table 23. Testing for the Mediation Effects of Moral Disengagement and Neutralisation Techniques Between Locus of Control (Chance) and Ethically Minded Consumer Behaviour**

Direct effect of X on Y	Effect	p	LLCI	ULCI
LOCCh → EMCB	0.1170	0.0134	0.0244	0.2096

Mediation Analysis 3. Indirect Effect Path	Effect	Boot SE	Boot LLCI	Boot ULCI
LOCCh → MDBehv → EMCB	0.0014	0.0498	-0.0956	0.0972
LOCCh → MDAgnc → EMCB	0.1109*	0.0367	0.0389	0.1825
LOCCh → MDVEff → EMCB	0.0771	0.0406	-0.0013	0.1579
LOCCh → NT → EMCB	-0.0148	0.0118	-0.0419	0.0039
LOCCh → MDBehv → NT → EMCB	-0.0208	0.0137	-0.0514	0.0008
LOCCh → MDAgnc → NT → EMCB	-0.0059	0.0077	-0.0229	0.0086
LOCCh → MDVEff → NT → EMCB	-0.0428*	0.0157	-0.0766	-0.0149

\*The indirect path is significant as the confidence interval does not include zero.

LOCCh = Locus of control (chance); MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral disengagement agency locus; MDVEff = Moral disengagement victim effects Locus; NT = Neutralisation techniques; EMCB = Ethically minded consumer behaviour

SE = Standard error

LLCI = Lower level of 95% bootstrap confidence interval.

ULCI = Upper level of 95% bootstrap confidence interval.

Table 23 shows that moral disengagement is an antecedent to neutralisation techniques in the victim effects locus (H6c and H6d are supported) when acting as mediators for locus of control (chance) and ethically minded consumer behaviour. However, moral disengagement in the behaviour and agency locus has no significant effects (H6a and H6b are not supported). Hence, a consumer who has a belief that life's outcomes are controlled by external forces like fate or luck, broadly adjusts their moral code by denigrating victims, and reinforces this moral recoding with specific excuses that justify the victims devaluing and behave less ethically.

Moral disengagement in the agency locus presents interesting findings supporting the null hypothesis for H6b. Moral disengagement in the agency locus positively mediates the effects of locus of control (chance) and ethically minded consumer behaviour. However, consumers in the agency locus do not use neutralisation techniques but report ethical intentions and behaviour. This suggests that consumers who have a world view that life's outcomes are driven by fate or luck are more likely to use moral disengagement in the agency locus and this leads to more ethically minded consumer behaviour. There is no need to use neutralisation techniques because there are no unethical actions to justify.

#### *Testing for Indirect Effects of Trait Cynicism on Ethically Mined Consumer Behaviour*

To test whether various moral disengagement mechanisms and neutralisation techniques mediate the effects of trait cynicism on ethically minded consumer behaviour, a series of specific indirect effects are estimated using bootstrapping (n = 5000) with SPSS. The PROCESS macro, model 80 (Hayes, 2017) is used to test the indirect effects, examining the following hypotheses: 7a, 7b, 7c and 7d.

#### *Set Four*

IV: Trait cynicism (Cyn)

DV: Ethically minded consumer behaviour (nine item scale) (EMCB)

Mediators:

1st group: Moral disengagement behaviour locus (MDBehv), moral disengagement agency locus (MDAgn) and moral disengagement victim effects locus (MDVEff)

2nd mediator: Neutralisation techniques (seven item scale) (NT)

Covariates: Age, Gender (female and non-female)

Table 24 shows the direct and indirect effects of trait cynicism on ethically minded consumer behaviour, mediated by moral disengagement mechanisms (behaviour, agency and victim effects).

**Table 24. Testing for the Mediation Effects of Moral Disengagement Between Trait Cynicism and Ethically Minded Consumer Behaviour**

Direct effect of X on Y	Effect	p	LLCI	ULCI
Cyn → EMCB	0.0543	0.0539	-0.0009	0.1095

Mediation Analysis 2. Indirect Effect Path	Effect	Boot SE	Boot LLCI	Boot ULCI
Cyn → MDBehv → EMCB	0.0111	0.0131	-0.0118	0.0399
Cyn → MDAgnc → EMCB	0.0383*	0.0146	0.0122	0.0695
Cyn → MDVEff → EMCB	0.0261	0.0167	-0.0046	0.0616
Cyn → NT → EMCB	-0.0074	0.0069	-0.0232	0.0036
Cyn → MDBehv → NT → EMCB	-0.0072*	0.0047	-0.0186	-0.0008
Cyn → MDAgnc → NT → EMCB	-0.0022	0.0025	-0.0079	0.0024
Cyn → MDVEff → NT → EMCB	-0.0153*	0.0066	-0.0302	-0.0045

\*The indirect path is significant as the confidence interval does not include zero.

Cyn = Trait cynicism, MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral disengagement agency locus; MDVEff = Moral disengagement victim effects locus; NT = Neutralisation techniques; EMCB = Ethically minded consumer behaviour

SE = Standard error

LLCI = Lower level of 95% bootstrap confidence interval.

ULCI = Upper level of 95% bootstrap confidence interval.

Table 24 findings show that moral disengagement is an antecedent to neutralisation techniques in the behaviour locus (H7a is supported) and the victim effects locus (H7c and H7d are supported) when acting as mediators for trait cynicism and ethically minded consumer behaviour. Hence, a consumer who is intrinsically cynical, broadly adjusts their moral code by affixing worthy causes to their less ethical actions (behaviour locus) or reducing the magnitude of their consequences including harm done to victims (victim effects locus). Following the readjustment of

their moral codes, these consumers then apply specific excuses that justify these moral adjustments and behave less ethically.

However, trait cynicism is positively related to ethically minded consumer behaviour, mediated by moral disengagement in the agency locus but not neutralisation techniques. H7b supports the null hypothesis. This suggests that cynical consumers who activate moral disengagement in the agency locus are likely to be more ethical in their behaviour. Since there is no resultant unethical behaviour, neutralisation techniques are not required. This suggests that moral disengagement does not always lead to less ethical behaviours but becomes moral engagement when consumers are confronted with the barriers to ethical behaviours of other parties.

### *The Attitude-behaviour Gap*

The attitude-behaviour gap is tested to determine whether consumers who use neutralisation techniques are more likely to report a gap between their beliefs and their actual behaviour. The following groups are examined:

1. Ethical consumption is a very low priority for me (Low Priority n = 97).
2. I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best (Gap n = 280).
3. I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption (High Priority n = 59).

Firstly, a one-way ANOVA is conducted to check if there are differences between the three groups of the attitude-behaviour gap (as above) and neutralisation techniques (seven items scale). However, a one-way ANOVA is inappropriate as there are unequal sample sizes. The Kruskal-Wallis test is conducted to examine the differences of neutralisation techniques according to the attitude-behaviour gap priority where one represents environmental and social causes as a low priority, two represents a gap between the consumers attitudes and behaviour toward environmental and social causes, and three represents consumers who consider environmental and social causes as a high priority.

The following assumptions are met to conduct the Kruskal-Wallis test 1) the dependent variables are continuous, 2) the independent variable consists of two or more variables 3) there is independence of observations 4) the distribution shapes of the categories are the same shape.

Table 25 shows that there is a significant difference between neutralisation techniques  $H(2) = 8.543, p = 0.014$  in the attitude-behaviour gap groupings.

**Table 25. Kruskal-Wallis Test for Attitude-behaviour Gap Groups One, Two and Three**

	<b>Kruskal-Wallis H</b>	<b>df</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>Gap Mean rank (2)</b>	<b>High priority Mean rank (3)</b>
N				97	280	59
Neutralisation techniques	8.543	2	0.014*	247.60	214.48	189.75

\*Significant at 0.05

To further examine the significant relationships in the neutralisation techniques in the Kruskal-Wallis test, a post hoc Mann-Whitney test is conducted to investigate which attitude-behaviour groupings are significant. The Mann-Whitney U test does not have an assumption of normality for the dependent variable across the levels of the independent variable.

Table 26 shows the results of the Mann-Whitney U test. This shows that there is a significant difference between the low priority (M = 210.85) and the gap group (M = 181.43) suggesting that consumers who do not consider environmental and social issues in their purchasing are more likely to use neutralisation techniques than consumers who have ethical beliefs but do not always purchase ethically.

**Table 26. Mann-Whitney U Test for Attitude-behaviour Gap Groups One and Two**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>Gap Mean rank (2)</b>
Neutralisation techniques	11460.500	-2.294	0.022*	210.85	181.43

\*Significant at 0.05

Table 27 shows there is a significant difference between the low priority (M = 85.75) and high priority (M = 66.58) groups for neutralisation techniques, suggesting that consumers are more likely to use neutralisation techniques when environmental and social issues are not considered a priority as opposed to consumers who have oriented their entire lifestyles around purchasing with environmental and social issues in mind.



**Table 27. Mann-Whitney U Test for Attitude-behaviour Gap Groups One and Three**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>High priority Mean rank (3)</b>
Neutralisation techniques	2158.500	-2.572	0.010*	85.75	66.58

\*Significant at 0.05

Table 28 shows that there is no significant difference between the gap group (M = 173.55) and the high priority group (M = 153.15) for neutralisation techniques. Therefore, H8 is not supported. Neutralisation techniques are not associated with the attitude-behavior gap.

**Table 28. Mann-Whitney U Test for Attitude-behaviour Gap Groups 2 and 3**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Gap Mean rank (2)</b>	<b>High priority Mean rank (3)</b>
Neutralisation techniques	7266.500	-1.453	0.146	173.55	153.16

### 5.1.8 Discussion and Contributions

Consumers who have a high locus of control (chance) believe that life outcomes occur randomly. These consumers are more likely to morally disengage in all three loci including behaviour, agency and victim effects. This supports previous findings (Chowdhury and Fernando, 2014; Detert et al. 2008). Responsibility for their outcomes is held with fate or luck driven by external forces outside of their control and thus their personal agency is transformed (behaviour locus), transferred (agency locus) or distorted (victim effects locus). Consumers who view their environment as random in nature consider control of their life's outcomes as out of their hands. These consumers more easily find ways to alter their moral codes to suit the situation.

Consumers who are higher in trait cynicism are also more likely to morally engage in all moral disengagement loci including behaviour, agency and victim effects similar to findings by Chowdhury and Fernando (2014) and Detert et al. (2008). Scepticism and distrust lead the consumers to wonder whether their ethical contributions have any notable impact when organisations and others cannot be trusted to follow these good actions through to the intended recipients or outcomes. They may also distrust the notion that helping people is deserved since others behave badly either because they are not worthy or have created their unfortunate situation

themselves. This hypothesis is only supported when the regression is not controlling for locus of control (chance). When locus of control (chance) and trait cynicism are both tested in the regression, trait cynicism is not significant, suggesting that locus of control (chance) is driving the outcomes. Theoretically, locus of control (chance) and trait cynicism should separately lead to moral disengagement based on previous findings (Chowdhury and Fernando, 2014; Detert et al. 2008). Thus, even though locus of control (chance) is capturing more of the variation in the independent variables conceptually they are separate variables.

Importantly, findings suggest that there is a relationship between moral disengagement and neutralisation techniques, whereby a broader moral recoding occurs (moral disengagement), followed by detailed justifications (neutralisation techniques). However, when examining moral disengagement loci and neutralisation techniques as mediators their relationship presents more complexity. Consumers high in locus of control (chance) and trait cynicism engage in neutralisation techniques mediated by moral disengagement in the loci of behaviour and victim effects but not agency. The agency locus views the responsibility of an individual as out of their hands when placed in challenging or pressurised situations such as, “A member of a group or team should not be blamed for the trouble the team caused,” (Bandura et al. 1996; Detert et al. 2008, p.389). In this case neutralisation techniques are not engaged. These findings are further examined in relation to ethically minded consumer behaviour.

Consumers high in locus of control (chance) activate moral disengagement in the victim effects locus, followed by neutralisation techniques and resulting in less ethical behaviour. This is not supported in the behaviour and agency loci. Findings are similar for trait cynicism. However, consumers higher in trait cynicism also activate moral disengagement in the behaviour locus whereby recoding occurs by connecting or reconstruing less ethical behaviour to worthy purposes, leading to the use of neutralisation techniques and less ethical behaviour.

The belief that random events control life’s outcomes results in a moral recoding where humans are devalued or the consequences of less ethical behaviours is distorted, followed by more specific justifications that lead to less ethical behaviour. Personalities that are intrinsically cynical also engage in this moral recoding. Examples of moral disengagement in the victim effects locus include “If someone leaves something lying around, it’s their own fault if it gets stolen,” or “Someone who is obnoxious does not deserve to be treated like a human being” or “Insults don’t really hurt anyone” (Detert et al. 2008, p.389) These are followed by neutralisation techniques such as, “I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones,” (Fukukawa et al. 2017, p.38). This psychological process leads to less ethical behaviour.

The results suggest that moral disengagement and neutralisation techniques are sequential precursors to ethically minded consumer behaviour when in the victim effects locus. Hence, when a person who believes that life's outcomes are driven by luck, or are inherently distrusting, they broadly morally disengage by reconstructing victims and effects and then use specific excuses to absolve their actions, and this leads to less ethical behaviour. Consumers accessing the *victim effects* moral disengagement locus are more likely to use neutralisation techniques that then lead to less ethical behaviours supporting the hypotheses. The victim effects locus distorts the harm of their actions based on either the strength of the perceived harm, or the value (or lack thereof) of the victims exposed to the injury. This then allows the consumer to follow through with their less ethical act without feeling guilty about the consequences or victims of that less ethical behaviour.

Moral disengagement in the *behaviour* locus and neutralisation techniques do not sequentially mediate the effects of locus of control (chance) and ethically minded consumer behaviour. However, trait cynicism does predict the use of broad moral disengagement in the behaviour locus leading to the use of more concrete neutralisation techniques that lead to less ethical behaviour. Examples of moral disengagement in the moral disengagement behaviour locus include: "It is alright to protect your friends," or "Talking about people behind their backs is just part of the game," (Bandura et al. 1996; Detert et al. 2008, p.389). These are followed by more specific neutralisation techniques such as "I do not purchase ethical products because not buying them will not cause any serious injuries," (Fukukawa et al. 2017, p.38).

Contrary to the hypothesis, consumers accessing the moral disengagement *agency* locus do not use neutralisation techniques and are *more* likely to engage in ethically minded consumer behaviour. The agency locus adjusts the consumer's perception of who is responsible for a behaviour. Findings suggest that stimulating the agency locus alleviates the concerns of agency to the consumer, eliciting compassion and leading to more ethically minded consumer behaviour. For example, "If people are living under bad conditions, they cannot be blamed for behaving aggressively," or "You can't blame a person who plays only a small part in the harm caused by a group" (Detert et al. 2008, p.389). The consumer views the circumstances of others as outside of their control and empathises with their inability to engage in ethical behaviours because of external forces against them. Consumers with ethical beliefs accessing the agency locus are more likely to engage in ethical behaviours because they feel others cannot do it for them, and so they must be the ones to take up the task of performing ethically in lieu of those who cannot. This process is found in consumers with high locus of control (chance) and trait cynicism.

The attitude-behaviour gap is measured to investigate the complexity of consumers' conflict with what they believe and how they act and their propensity to engage in the use of neutralisation

techniques. Findings support existing literature that there is indeed a gap between consumer's attitudes and behaviour (Kennedy et al. 2009; Kim and Hall, 2021; Yamoah and Acquaye, 2019; Zhang et al. 2021), with the majority reporting a belief in ethical consumption with an admission that time and resources often get in the way of them achieving behaviours in concert with these beliefs. There are significant differences between the groups of (one) ethical consumption is considered a low priority, (two) environmental and social impacts of purchases are considered but often time and resources prevent them from doing what they feel is best and (three) the consumer's entire lifestyle incorporates environmental and social concerns in their purchases and consumption. The relationships between each group indicates that only groups one and two, and one and three are significantly different. This suggests that neutralisation techniques explain less ethical behaviour but not necessarily the attitude-behaviour gap itself. Since the groups of the gap two and the no gap three are not different, there is no difference between a consumer who only engages in ethical behaviours sometimes due to circumstances, and a consumer who always engages in ethical behaviours. However, neutralisation techniques are used by consumers who do not consider ethical elements in the purchasing at all. This may be because the neutralisation techniques are so successful that they have no negative feelings about their less ethical actions.

### *Theoretical Contributions*

Contributions to existing literature is shown in three significant ways: Firstly, a relationship between moral disengagement and neutralisation techniques is established. Other researchers have examined these constructs separately within the consumer and moral psychology literatures. In the criminology literature an overlap between these constructs has been proposed. To the best of the author's knowledge, this study is the first to investigate moral disengagement and neutralisation techniques as separate but related constructs.

Secondly, most studies review moral disengagement as a single construct. This thesis identifies three constructs within moral disengagement and demonstrates that different loci of moral disengagement influence the consumers ethically minded behaviour in different ways. The agency locus considers whether people should be blamed for less ethical behaviours where circumstances are difficult or influenced by group dynamics, promoting compassion that ultimately increases the likelihood of ethical behaviour. However, consumers accessing the victim effects locus, where consumers distort the victim into someone who deserves blame or does not merit consideration as a human being, are more likely to morally disengage and use neutralisation techniques that are associated with less ethically minded consumer behaviour. These circumstances apply to consumers with a locus of control (chance) and consumers with trait cynicism. Consumers with trait cynicism

also activate moral disengagement in the behaviour locus by advantageously reconceptualising their moral standards through euphemisms and attaching meritorious intent or outcomes. Thus, the psychological processes that reconstruct moral code and provide justifications that lead to less ethical behaviours are used by consumers who believe that outcomes are largely driven by luck or destiny and consumers who are inherently cynical, but the individual mechanisms of moral disengagement are used differently for disparate circumstances.

Thirdly, neutralisation techniques are extended to include metaphor of the ledger and the claim of relative acceptability with the Sykes and Matza (1957) scale most reported in the literature. These additional scale items represent justifications focused on internal comparison and contemplation differing from the “top five” techniques that are centred around outward comparisons. Additionally, the attitude-behaviour gap is reviewed to further investigate the discord between consumers’ attitudes and actions and the effect of neutralisation techniques. Primarily the literature has focused on this gap or intentions rather than actual behaviour. In particular, consumers who are reportedly not ethical in their purchasing and consumption, or those that have a conflict between their ethical attitudes and actions do use neutralisation techniques to behave less ethically without self-censure. This contributes to the literature on the use of neutralisation techniques in relation to ethical behaviour and the attitude-behaviour gap.

### *Practical Contributions*

Marketers and policymakers are provided new tools to combat less ethical behaviours and encourage ethical behaviours. Targeted campaigns designed for those that view life as controlled by fate or luck, or are cynical, can feature content that either (a) considers agents as not blameworthy if they are living under bad conditions, or doing harmful things as part of a group, which elicits more ethical behaviour or (b) counter the dismissal of consequences of harm or reduce blame of the victim for causing harm. Additionally, trait cynics respond to campaigns that counter recoding that uses advantageous comparisons and euphemisms to attach worthy causes to their arguments.

Campaigns such as the Respect campaign by the Australian Government (2022) show an example of the neutralising language that excuses unethical behaviour being crossed out and replaced with language that counters these euphemisms in the form of stereotypes. They also have some images that highlight the consequences of the actions whilst confronting the self-censuring arguments. This type of campaign would work well for ethical behaviours where the excuses or neutralisation techniques are crossed out and replaced with statements that introduce the effects and victims as important or in the case of cynics only, counterarguments to myths about stereotypes. See Appendix C, Figure 10. However, this study shows that when trying to target people in the

agency locus where the moral disengagement is letting people “off the hook” due to difficult situations, the campaigns should be more focused on highlighting these quandaries. For example, a campaign that showed something like a homeless person wanting to do good but being unable to due to their difficult circumstances and messaging like, “When others can’t, will you be the one?” would encourage the consumer to be more ethical because others cannot be expected to, given their situation.

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CHAPTER 6: STUDY TWO  
METHODS, RESULTS AND DISCUSSION

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## 6.1 STUDY TWO: THE EFFECT OF LOCUS OF CONTROL (CHANCE) ON MORAL DISENGAGEMENT

### 6.1.1 Method

The objective of study two is to understand the effect of locus of control (chance) and trait cynicism on moral disengagement. An experiment is conducted to manipulate locus of control. The manipulation on locus of control (chance) is modelled from manipulations found in the previous literature (Kong and Shen, 2011; Leung, 2020). A single factor between subjects experimental design includes locus of control (internal and external) as the factor and moral disengagement as the dependent variable. Trait cynicism is also measured. However, it is not manipulated since trait cynicism is a personality variable that cannot be altered (Hochwarter et al. 2004). The following hypotheses are tested using a sample of US adult consumers.

*H1a: Locus of control (chance) is positively related to moral disengagement in the behaviour locus.*

*H1b: Locus of control (chance) is positively related to moral disengagement in the agency locus.*

*H1c: Locus of control (chance) is positively related to moral disengagement in the effects locus.*

*H1d: Locus of control (chance) is positively related to moral disengagement in the victim locus.*

*H2a: Trait cynicism is positively related to moral disengagement in the behaviour locus.*

*H2b: Trait cynicism is positively related to moral disengagement in the agency locus.*

*H2c: Trait cynicism is positively related to moral disengagement in the effects locus.*

*H2d: Trait cynicism is positively related to moral disengagement in the victim locus.*

*H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques.*

*H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques.*

*H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques.*

*H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques.*

*H4a: Moral disengagement in the behaviour locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4b: Moral disengagement in the agency locus mediates the effects of locus of control (chance) on neutralisation techniques.*



*H4c: Moral disengagement in the effects locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H4d: Moral disengagement in the victim locus mediates the effects of locus of control (chance) on neutralisation techniques.*

*H5a: Moral disengagement in the behaviour locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5b: Moral disengagement in the agency locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5c: Moral disengagement in the effects locus mediates the effects of trait cynicism on neutralisation techniques.*

*H5d: Moral disengagement in the victim locus mediates the effects of trait cynicism on neutralisation techniques.*

Manipulation checks are conducted using t-tests in SPSS to examine inferential relationships between the means of locus of control (chance) and moral disengagement. Ordinary least squared regression analyses using SPSS is used to explain the effect of locus of control (chance) and trait cynicism on moral disengagement. The model is:

$$\text{Moral Disengagement (Behaviour, Agency and Victim Effects Locus)} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Mediation analyses using the PROCESS macro (Hayes, 2017) in SPSS examines the sequential mediation relationships of locus of control (chance), moral disengagement (behaviour, agency and victim effects loci) and neutralisation techniques; and trait cynicism, moral disengagement (behaviour, agency and victim effects loci) and neutralisation techniques.

### **6.1.2 Sample and Procedure**

The hypotheses are tested with 100 US adult consumers who participate in an experiment affiliated with Qualtrics, an online survey platform. A questionnaire is distributed using Qualtrics beginning with an ethical statement. See Appendix A. Consent is also confirmed. This is followed by an experimental condition where half the participants are divided into one group and the other half are divided into another group. The sample consists of 52 (internal) and 48 (external) subjects

in each condition. Locus of control is primed in a manner similar to Leung (2018). Participants are advised that they are taking part in a social issue survey. In the *internal locus of control* condition, individuals have their locus of control manipulated by asking participants to list the most important *individual* causes of poverty, drug abuse and violence. In the *external locus of control* condition, individuals have their locus of control manipulated by asking participants to list the most important *social* causes of poverty, drug abuse and violence. Priming for these social issues is expected to activate external locus of control and subsequently influence moral disengagement. Following the primed condition, participants are given questions relating to the scales described below.

The Qualtrics online platform is used to ensure the distribution of age and gender is representative of the population and does not represent a convenience sample (Stockemer, 2019). The online questionnaire includes two attention check questions. The gender distribution of the sample is 47% male, 53% female and 0% other. The mean age is 45. The age distribution is age 18-24 years, 10%; 25-34 years, 18%; 35-44 years, 19%; 45-54 years, 20%; 55-64 years, 18%; and 65 years and above, 15%. This is similar to the US population of 50.8% female and a mean age of 44.9 years (Chowdhury, 2020; United States Census Bureau, 2019).

### **6.1.3 Measures**

Manipulation checks are conducted using the locus of control (chance) scale (Levenson, 1981). Locus of control is measured using a six-point likert scale (Levenson, 1981) where 1 = strongly disagree and 6 = strongly agree (See Appendix A, Section A). The following variables are measured to obtain means for the scales.

## Variables

Table 29 shows the variable definitions for study two.

**Table 29. Variable Definitions for Study Two**

Variable Name	SPSS Abbreviation	Description
Locus of control (chance)	LOCCh	6-point Likert Scale (Levenson, 1981)
Trait cynicism	Cyn	7-point Likert Scale (Chowdhury and Fernando, 2014).
Moral disengagement behaviour locus	MDBehv	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement agency locus	MDAgnc	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement effects locus	MDEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim locus	MDVic	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim effects locus	MDVEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Neutralisation techniques	NT	7-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012)
Age	AGE	Continuous variable from 18 years to 76 years
Age <sup>2</sup>	AGE2	Age multiplied by Age
Gender	GENDER	Where 0 = females, 1 = male

The variables are tested using established scales as described below.

### Locus of control

Locus of control is defined as a “generalised expectancy to perceive reinforcement either as contingent upon one’s own behaviours (internal control) or as the result of forces beyond one’s control and due to chance, fate, or powerful others (external control)” (Levenson, 1981, p.15).

#### INTERNAL LOCUS OF CONTROL

##### Locus of control (Internal)

“...the extent to which people believe that they have control over their own lives” (Levenson, 1981, p.15).

- Eight item *Locus of Control (Internal)* six-point Likert Scale (Levenson, 1981). See Appendix A, Section A.

- A 24-item Locus of Control scale is answered by the participants.
- The internal scale items within the locus of control construct are (1, 4, 5, 9, 18, 19, 21, 23). A high score indicates that the subject expects to have control over his or her own life. A low score indicates that the subject does not expect to have control over his or her own life.
- For example, “Whether or not I get to be a leader depends mostly on my ability”

### **Locus of control (Chance)**

An individual’s “belief in the basic unordered and random nature of the world” (Levenson, 1981, p.15)

- Eight item *Locus of Control (Chance)* six-point Likert Scale (Levenson, 1981). See Appendix A, Section A.
- A 24-item Locus of Control scale is answered by the participants.
- The chance scale items within the locus of control construct are 2, 6, 7, 10, 12, 14, 16, 24. A high score indicates that the subject expects chance forces (luck) to have control over his or her life. A low score indicates that the subject expects chance forces do not control his or her life.
- For example, “Often there is no chance of protecting my personal interests from bad luck happenings”

### **Trait cynicism**

“A general attitude characterised by feelings of frustration and disillusionment as well as distrust of other persons, groups, ideologies, social conventions, and institutions” (Detert et al. 2008, p.377).

- Five item *Cynicism* seven-point Likert Scale (Chowdhury and Fernando, 2014). See Appendix A, Section B.
- For example, “People pretend to care more about one another than they really do”.

### **Moral disengagement**

A self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990). To cope with unethical behaviour, moral standards are abandoned or broadly reconstructed allowing the consumer to retain their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008).

- 24 item *Moral Disengagement* seven-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996). This includes four subdimensions including behaviour

locus (nine items), agency locus (six items), effects locus (three items) and victim locus (six items). See Appendix A, Section C. For example:

- Behaviour locus: “Sharing test questions is just a way of helping your friends”.
- Agency locus: “People cannot be blamed for misbehaving if their friends pressured them to do it”.
- Effects locus: “Insults don’t really hurt anyone”.
- Victim locus: “People who are mistreated have usually done things to deserve it”.
- Victim effects locus: Following the CFA conducted in study one the effects and victim loci are not statistically distinguishable. Hence, they are combined into one variable “Victim effects”.

### **Neutralisation techniques**

A self-regulatory process used to disregard or soften the impact of behaviour that contradicts self-concept or social norms. The consumer validates their unethical behaviour with internal defenses in the form of specific justifications that normalise their decisions despite this conflict (Sykes and Matza, 1957).

- Seven item *Neutralisation Techniques* seven-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012). See Appendix A, Section D.
- For example, “I do not purchase ethical products because it is the firms that are at fault. They engineer methods of exploitation that have nothing to do with me”.

### *Control Variables*

Age and gender are used as control variables to determine whether there is any significant difference in their propensity to morally disengage. Age and gender are used as control variables to see whether there are any significant effects on moral disengagement, neutralisation techniques and ethically minded consumer behaviour. Previous studies find age and gender affect ethical behaviour (Bray et al. 2011; Egan et al. 2015; Dhir et al. 2021; Zaikuskaitė et al. 2022).

## 6.1.4 Results

### *Descriptive Statistics*

The mean is collected for 100 participants for the antecedents to moral disengagement, locus of control (chance) ( $M = 3.916$ ) and trait cynicism ( $M = 4.894$ ). Moral disengagement is measured in three separate loci including the behaviour locus ( $M = 3.016$ ), the agency locus ( $M = 3.537$ ), and the victim effects locus ( $3.136$ ). Demographic variables measured include age and gender. Age is measured as a continuous variable with a range of 18 to 76 years and a mean of 45.19. The mean age is 45. The age distribution is age 18-24 years, 13%; 25-34 years, 19%; 35-44 years, 18%; 45-54 years, 19%; 55-64 years, 17%; and 65 years and above, 14%. The gender distribution of the sample is 47% male and 53% female. Although the questionnaire also asks for “other” as a gender selection there are no selections made for “other”. In the regression analysis gender is represented as a binary variable where female = 0 and male = 1.

Table 30 shows the descriptive statistics for study two.

**Table 30. Descriptive Statistics for Study Two**

	<b>N</b>	<b>Range</b>	<b>Min.</b>	<b>Max.</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Variance</b>
Experimental condition where 0 = internal LOC, 1 = external LOC	100	1.000	0.000	1.000	0.520	0.502	0.252
Locus of control (chance)	100	6.000	1.000	7.000	3.916	1.449	2.100
Locus of control (internal)	100	4.875	2.125	7.000	5.171	1.003	1.007
Trait cynicism	100	5.400	1.600	7.000	4.894	1.435	2.059
Moral disengagement behaviour locus	100	6.000	1.000	7.000	3.016	1.803	3.250
Moral disengagement agency locus	100	6.000	1.000	7.000	3.537	1.699	2.888
Moral disengagement victim effects locus	100	6.000	1.000	7.000	3.136	1.826	3.334
Neutralisation techniques	100	6.000	1.000	7.000	3.890	1.538	2.366
Age	100	58	18	76	45.19	16.089	258.842
Gender male	100	1	0.000	1.000	0.470	0.502	0.252
Gender female	100	1	0.000	1.000	0.530	0.502	0.252

*Manipulation Checks for Locus of control (internal vs chance)*

Manipulation checks are conducted using t-tests in SPSS to examine inferential relationships between the means of locus of control (chance) and moral disengagement. To examine the differences in locus of control (chance) and locus of control (internal) between the primed internal and external locus of control conditions, an independent samples t-test is conducted.

Table 31 shows the results for the group statistics for locus of control (chance).

**Table 31. Group Statistics for Locus of Control (Chance)**

		N	Mean	Standard Deviation	t	df	Sig. (2-tailed)
Locus of Control (Chance)	Internal Condition	48	4.021	1.495	0.695	98.000	0.489
	External Condition	52	3.819	1.413	0.694	96.203	0.490

Table 32 shows the results for the independent samples t-test for locus of control (chance).

**Table 32. Independent Samples T-Test for Locus of Control (Chance) Mean**

Levene's Test for Equality of Variances				t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Locus of Control (Chance)	Equal variances assumed	0.155	0.695	0.695	98.000	0.489	0.202	0.291
	Equal variances no assumed			0.694	96.203	0.490	0.202	0.215

Comparison of the difference in the MD scores in internal and external LOC group (t-test)

The 48 participants from the internal locus of control condition ( $M = 4.021$ ,  $SD = 1.495$ ) compared to the 52 participants in the external locus of control condition ( $M = 3.819$ ,  $SD = 1.413$ )

are not significantly higher in locus of control (chance),  $t(98) = 0.695$ ,  $p = 0.489$ , indicating the manipulation is not successful.

Table 33 shows the results for the group statistics for locus of control (internal).

**Table 33. Group Statistics for Locus of Control (Internal)**

		N	Mean	Standard Deviation	t	df	Sig. (2-tailed)
Locus of Control (Internal)	Internal Condition	48	5.086	1.081	-0.816	98	0.417
	External Condition	52	5.250	0.929	-0.811	93.066	0.420

Table 34 shows the results for the independent samples t-test for internal locus of control.

**Table 34. Independent Samples T-Test for Internal Locus of Control Mean**

Levene's Test for Equality of Variances				t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Locus of Control (Internal)	Equal variances assumed	2.205	0.141	-0.816	98	0.417	-0.164	0.201
	Equal variances no assumed			-0.811	93.066	0.420	-0.164	0.202

Comparison of the difference in the MD scores in internal and external LOC group (t-test)

The 48 participants from the internal locus of control condition ( $M = 5.086$ ,  $SD = 1.081$ ) compared to the 52 participants in the external locus of control condition ( $M = 5.250$ ,  $SD = 0.929$ ) are not significantly higher in locus of control (internal),  $t(98) = 0.-0.816$ ,  $p = 0.417$ , indicating the manipulation is not successful.



*Testing for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement*

Although the manipulation is not successful, data were collected to test for the hypotheses H1a through to H5d. Using the study two dataset these hypotheses are tested to determine consistency in the results with study one. Data screening is conducted to ensure there are no missing data or errors. Additional testing is done to see whether the hypotheses in study one is supported in study two. Ordinary least squares regressions are conducted to investigate the relationship between locus of control (chance), trait cynicism and the three moral disengagement loci, behaviour, agency and victim effects. Variance inflation factors and tolerance are checked and do not indicate that multicollinearity threatens the computational accuracy of the results. VIF values are less than five and all tolerance values are greater than . Hence, multicollinearity is not an issue (Thompson et al. 2017a).

$$\text{Moral Disengagement Behaviour Locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait Cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 35 shows the results for the effects of locus of control(chance) and trait cynicism on moral disengagement in the behaviour locus.

**Table 35. The Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement Behaviour Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	-1.064		-1.110	0.270
Locus of control (chance)	+	0.737	0.593	7.748	<0.001***
Trait cynicism	+	0.024	0.019	0.267	0.790
Age	-	0.062	0.556	1.443	0.152
Age <sup>2</sup>	-	-0.001	-0.745	-1.911	0.059
Gender	+	0.677	0.189	2.847	0.005**
F statistics	37.242				
R2	0.665				
Adjusted R2	0.647				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\* p ≤ 0.05 \*\*\* p ≤ 0.001

Table 35 reports the results for the moral disengagement behaviour locus model and supports hypothesis 1a. Moral disengagement in the behaviour locus is significantly higher for consumers with a higher locus of control (chance) (coefficient = 0.737,  $p < 0.001$ ), and male consumers (coefficient = 0.677,  $p < 0.05$ ).

Further analysis is conducted because previous literature finds that cynicism is positively associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is possible that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement behaviour locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 36 shows a summary of the separate regressions results conducted for the effects of locus of control (chance) and trait cynicism on moral disengagement in the behaviour locus, with (one) representing the model with only locus of control (chance) as the independent variable, (two) the model with only trait cynicism as the independent variable and (three) the model tested with locus of control (chance) and trait cynicism as the independent variables.

**Table 36. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Behaviour Locus**

		(One)	(Two)	(Three)
Variables	Predicted Sign	Moral Disengagement Behaviour Locus		
Constant	?	0.281 (-1.019)	0.913 (-0.132)	
Locus of control (chance)	+	<0.001*** (0.748)		<0.001*** (0.926)
Trait cynicism	+		0.002** (0.327)	0.384 (-0.036)
Age	-	0.137 (0.064)	0.104 (0.090)	0.975 (-0.001)
Age <sup>2</sup>	-	0.015** (-0.001)	0.027 (-0.001)	0.356 (0.000)
Gender	+	0.005** (0.676)	<0.001*** (1.174)	<0.001*** (0.477)

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Findings support hypothesis 1a as shown in table 36, regression (one). Consumers who have a higher locus of control (chance) (coefficient = 0.748,  $p < 0.001$ ) are more likely to morally disengage in the behaviour locus. Findings also support hypothesis 2a as shown in table 36, regression (two). Consumers who have higher trait cynicism (coefficient = 0.327,  $p < 0.05$ ) are more likely to use moral disengagement in the behaviour locus. Gender is significant for consumers with higher locus of control (chance) (coefficient = 0.676,  $p < 0.05$ ) and higher trait cynicism (coefficient = 1.174,  $p < 0.001$ ) indicating that males are more likely to use moral disengagement in the behaviour locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. Consumers with a higher locus of control (chance) (coefficient = -0.001,  $p < 0.05$ ) are less likely to morally disengage as they age but it is not linear.

Therefore, consumers who believe that life outcomes are driven by fate or luck, and consumers who are inherently more cynical are more likely to morally disengage in the behaviour locus. They are more likely to morally recode their less ethical actions by attaching worthy purposes to their behaviour, or internally transforming it using euphemisms or advantageous comparisons. Findings show that locus of control (chance) and trait cynicism are significant only when measured in separate regressions. This indicates that locus of control (chance) and trait

cynicism are similar constructs. The use of moral disengagement in the behaviour locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.593) than in trait cynicism (coefficient = 0.019) as shown in table 35.

$$\text{Moral Disengagement Agency Locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait Cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 37 shows the statistical results of the effects of locus of control (chance) and trait cynicism on moral disengagement in the agency locus.

**Table 37. The Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement Agency Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	0.888		0.907	0.367
Locus of control (chance)	+	0.742	0.633	7.632	<0.001***
Trait cynicism	+	-0.031	-0.026	-0.337	0.737
Age	-	0.010	0.099	0.238	0.812
Age <sup>2</sup>	-	0.000	-0.296	-0.700	0.486
Gender	+	0.395	0.116	1.622	0.108
F statistics	28.856				
R2	0.606				
Adjusted R2	0.585				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\* p ≤ 0.05 \*\*\* p ≤ 0.001

Table 37 supports hypothesis 1b and indicates that moral disengagement in the agency locus is significantly predicted by locus of control (chance) (coefficient = 0.742, p < 0.001). However, trait cynicism (coefficient = -0.031, p > 0.05) is not significantly associated with moral disengagement in the agency locus.

Further analysis is conducted because previous literature finds that cynicism is positively associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is

expected that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement agency locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 38 shows a summary of the separate regressions results conducted for the effects of locus of control (chance) and trait cynicism on moral disengagement in the agency locus, with (one) representing the model with only locus of control (chance) as the independent variable, (two) the model with only trait cynicism as the independent variable and (three) the model tested with locus of control (chance) and trait cynicism as the independent variables.

**Table 38. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Agency Locus**

		(one)	(two)	(three)
Variables	Predicted Sign	Moral Disengagement Agency Locus		
Constant	?	0.389 (0.830)	0.141 (1.827)	
Locus of control (chance)	+	<0.001*** (0.728)		<0.001*** (0.926)
Trait cynicism	+		0.009** (0.274)	0.384 (-0.036)
Age	-	0.845 (0.000)	0.493 (0.038)	0.975 (-0.001)
Age <sup>2</sup>	-	0.510 (0.000)	0.200 (-0.001)	0.356 (0.000)
Gender	+	0.105 (0.396)	0.003** (0.895)	<0.001*** (0.477)

1-tailed test when direction predicted, otherwise 2-tailed. \*\* p ≤ 0.05 \*\*\* p ≤ 0.001

Findings support hypothesis 1b as shown in table 38, regression (one). Consumers who have a locus of control (chance) (coefficient = 0.728,  $p < 0.001$ ) are more likely to morally disengage in the agency locus. Findings support hypothesis 2b as shown in table 38, regression (two). Consumers who have higher trait cynicism (coefficient = 0.274,  $p < 0.005$ ) are more likely to morally disengage in the agency locus. Gender is significant for consumers with higher trait cynicism (coefficient = 0.895,  $p < 0.05$ ) indicating that males with higher trait cynicism are more likely to use moral disengagement in the agency locus. It is assumed that age may have a non-linear effect. Thus,  $Age^2$  represents age squared to test for the slope of the age variable. However, there is no effect of age in any of the models.

Therefore, consumers who believe that life outcomes are randomly generated, and consumers who are inherently more cynical are more likely to morally disengage in the agency locus. They are more likely to morally recode their less ethical actions by transferring or diffusing responsibility of their less ethical behaviour to others. Findings show that locus of control (chance) and trait cynicism are significant only when measured in separate regressions. This indicates that locus of control (chance) and trait cynicism are similar constructs. Table 37 shows the use of moral disengagement in the agency locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.633) than in trait cynicism (coefficient = -0.026).

$$\text{Moral Disengagement Victim Effects Locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait Cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 39 shows the results for the effects of locus of control (chance) and trait cynicism on moral disengagement in the victim effects locus.

**Table 39. The Effects of Locus of Control (Chance), Trait Cynicism on Moral Disengagement Victim Effects Locus**

Variable	Predicted sign	Coeff.	Standardised Coeff. Beta	t-stat	p value
Constant	?	-0.393		-0.383	0.703
Locus of control (chance)	+	0.641	0.509	6.293	<0.001***
Trait cynicism	+	0.026	0.020	0.271	0.787
Age	-	0.050	0.437	1.074	0.285
Age <sup>2</sup>	-	-0.001	-0.644	-1.562	0.122
Gender	+	0.950	0.261	3.726	<0.001***
F statistics	31.332				
R2	0.625				
Adjusted R2	0.605				
Model p	<0.001				

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

Table 39 reports the results for the moral disengagement victim effects locus model showing that moral disengagement in the victim effects locus is significantly higher for consumers with a higher locus of control (chance) (coefficient = 0.641,  $p < 0.001$ ). However, trait cynicism is not significantly associated with moral disengagement in the victim effects locus (coefficient = 0.026,  $p > 0.05$ ).

Further analysis is conducted because previous literature finds that cynicism is positively associated with moral disengagement (Chowdhury and Fernando, 2014; Detert et al. 2008). It is possible that the lack of significance in the results is because of the close relation between locus of control (chance) and trait cynicism and the variables are included in separate regressions as follows:

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Trait cynicism} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

$$\text{Moral disengagement victim effects locus} = \beta_0 + \beta_1 \text{Locus of control (chance)} + \beta_2 \text{Trait cynicism} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Table 40 shows a summary of the separate regressions results conducted for the effects of locus of control (chance) and trait cynicism on moral disengagement in the victim locus, with (one) representing the model with only locus of control (chance) as the independent variable, (two) the model with only trait cynicism as the independent variable and (three) the model tested with locus of control (chance) and trait cynicism as the independent variables.

**Table 40. Comparative Results for the Effects of Locus of Control (Chance) and Trait Cynicism on Moral Disengagement in the Victim Effects Locus**

		(one)	(two)	(three)
Variables	Predicted Sign	Moral Disengagement Victim Effects Locus		
Constant	?	-0.344	0.730 (0.418)	0.703 (-0.393)
Locus of control (chance)	+	<0.001*** (0.653)		<0.001*** (0.641)
Trait cynicism	+		0.005** (0.289)	0.787 (0.026)
Age	-	0.263 (0.051)	0.181 (0.074)	0.285 (0.050)
Age <sup>2</sup>	-	0.107 (-0.001)	0.051 (-0.001)	0.122 (-0.001)
Gender	+	<0.001*** (0.949)	<0.001*** (1.382)	<0.001*** (0.950)

1-tailed test when direction predicted, otherwise 2-tailed. \*\*  $p \leq 0.05$  \*\*\*  $p \leq 0.001$

Findings support hypothesis 1c and d as shown in table 40, regression (one). Consumers who have a locus of control (chance) (coefficient = 0.653,  $p < 0.001$ ) are more likely to morally disengage in the victim effects locus. Findings support hypothesis 2c and d as shown in table 40, regression (two). Consumers who have higher trait cynicism (coefficient = 0.289,  $p < 0.05$ ) are more likely to use moral disengagement in the victim effects locus. Gender is significant for consumers with higher locus of control (chance) (coefficient = 0.949,  $p < 0.001$ ) and higher trait cynicism (coefficient = 1.382,  $p < 0.001$ ) indicating that males are more likely to use moral disengagement in the victim effects locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age in any of the models.



Therefore, consumers who believe that life outcomes are driven by fate or luck, and consumers who are inherently more cynical are more likely to morally disengage in the victim effects locus. They are more likely to morally recode their less ethical actions by dehumanising victims, making victims blameworthy or minimising the harm done from their less ethical actions. Findings show that locus of control (chance) and trait cynicism are significant only when measured in separate regressions. This indicates that locus of control (chance) and trait cynicism are similar constructs. The use of moral disengagement in the victim effects locus is explained more by locus of control (chance) than trait cynicism indicated by the standard coefficients beta being higher in locus of control (chance) (coefficient = 0.509) than in trait cynicism (coefficient = 0.020) as shown in table 39.

#### *Testing for the Effects of Moral Disengagement Mechanisms on Neutralisation Techniques*

Linear regressions are conducted to examine whether moral disengagement mechanisms (behaviour, agency and victim effects loci) are antecedents to neutralisation techniques.

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement behaviour locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 41 shows the results of the linear regression test for the effects of moral disengagement behaviour locus on neutralisation techniques.

**Table 41. The Effects of Moral Disengagement Behaviour Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	1.906	2.353	0.021
Moral disengagement behaviour locus	+	0.621	9.228	<0.001***
Age	-	0.005	0.143	0.886
Age <sup>2</sup>	-	0.000	-0.266	0.791
Gender	+	0.252	1.157	0.250
F statistics	42.179			
R2	0.640			
Adjusted R2	0.625			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

Table 41 reports the results for the relationship between moral disengagement behaviour locus and neutralisation techniques and supports hypothesis 3a. Moral disengagement in the behaviour locus is significantly positively associated with neutralisation techniques (coefficient = 0.621,  $p < 0.001$ ). This indicates that consumers who are broadly morally disengaged in the behaviour locus follow up with more detailed neutralisation techniques. Gender is not significant (coefficient = 0.252,  $p > 0.05$ ) indicating that males are not more likely to use neutralisation techniques following moral disengagement in the behaviour locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.005,  $p > 0.05$ ).

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement agency locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 42 shows the results of the linear regression test for the effects of moral disengagement agency locus on neutralisation techniques.

**Table 42. The Effects of Moral Disengagement Agency Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	0.612	0.828	0.410
Moral disengagement agency locus	+	0.688	11.452	<0.001***
Age	-	0.036	1.090	0.279
Age <sup>2</sup>	-	0.000	-1.169	0.245
Gender	+	0.371	1.971	0.052
F statistics	45.452			
R2	0.657			
Adjusted R2	0.642			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

Table 42 reports the results for the relationship between moral disengagement agency locus and neutralisation techniques and supports hypothesis 3b. Moral disengagement in the agency locus is significantly associated with neutralisation techniques (coefficient = 0.688,  $p < 0.001$ ). This indicates that consumers who are broadly morally disengaged in the agency locus follow up with more detailed neutralisation techniques. Gender is not significant (coefficient = 0.371,  $p > 0.05$ ) indicating that males are not more likely to use neutralisation techniques following moral disengagement in the agency locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.036,  $p > 0.05$ ).

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement victim effects locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 43 shows the results of the linear regression test for the effects of moral disengagement victim effects locus on neutralisation techniques.

**Table 43. The Effects of Moral Disengagement Victim Effects Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	1.604	2.022	0.046
Moral disengagement victim effects locus	+	0.646	9.701	<0.001***
Age	-	0.015	0.416	0.678
Age <sup>2</sup>	-	0.000	-0.516	0.607
Gender	+	0.095	0.434	0.665
F statistics	45.452			
R2	0.657			
Adjusted R2	0.642			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

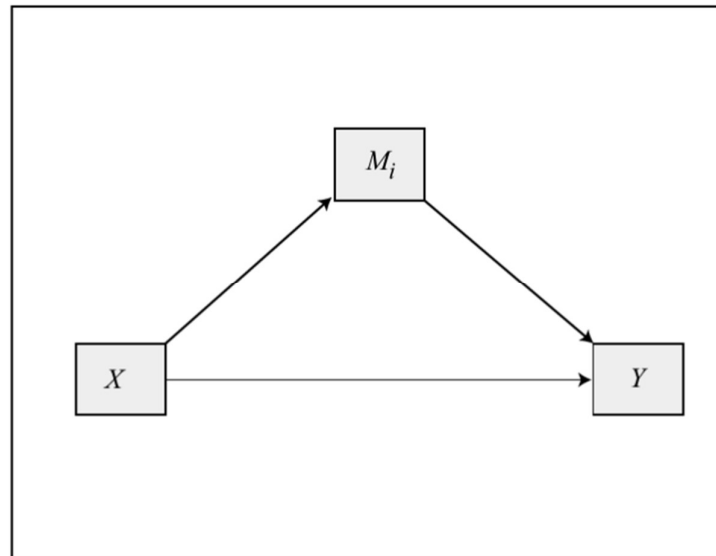
Table 43 reports the results for the relationship between moral disengagement victim effects locus and neutralisation techniques and supports hypotheses 3c and 3d. Moral disengagement in the victim effects locus is significantly associated with neutralisation techniques (coefficient = 0.646,  $p < 0.001$ ). This indicates that consumers who are broadly morally disengaged in the victim effects locus follow up with more concrete neutralisation techniques. Gender is not significant (coefficient = 0.095,  $p > 0.05$ ) indicating that males are not more likely to use neutralisation techniques following moral disengagement in the victim effects locus. It is assumed that age may have a non-linear effect. Thus, Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, there is no effect of age (coefficient = 0.015,  $p > 0.05$ ).

### *Correlations*

The correlation matrix is reported in Appendix B, Table 67. The highest correlation is between the moral disengagement victim effects locus and the moral disengagement behaviour locus with a significant  $r = 0.900$ , indicating the possibility of multicollinearity creating spurious regressions. Results are further analysed with the variables added separately.

*Testing for Indirect Effects of Locus of Control (Chance) on Neutralisation Techniques*

To test whether various moral disengagement mechanisms (behaviour, agency and victim effects) mediate the effects of locus of control (chance) on neutralisation techniques, a series of specific indirect effects are estimated using bootstrapping ( $n = 5000$ ) with SPSS. The PROCESS macro, model 4 (Hayes, 2017) is used to test the indirect effects, examining the following hypotheses: H4a, H4b, H4c and H4d. Figure seven shows the model four (Hayes, 2017 p.586) describing the mediation relationship.



**Figure 7. Model Four (Hayes, 2017, p.586)**

Table 44 shows the results for mediation set one, the independent variable is locus of control (chance), and the dependent variable is neutralisation techniques with covariates of age and gender, and mediators of moral disengagement behaviour and agency loci. See table 38 below.

*Set One:*

IV: Locus of control (chance) (LOCCh)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators:

1st group: Moral disengagement behaviour locus (MDBehv) and Moral disengagement agency locus (MDAgnc)

Covariates: Age, Gender

**Table 44. Testing for the Mediation Effects of Moral Disengagement Between Locus of Control (Chance) and Neutralisation Techniques (Set One)**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
LOCCh → NT	0.1176	0.1998	-0.0632	0.2985

<b>Mediation Analysis 1. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
LOCCh → MDBehv → NT	0.1618*	0.0852	0.0076	0.3438
LOCCh → MDAgnc → NT	0.3475*	0.0807	0.1883	0.5016

\*The indirect effect is significant as the confidence interval does not include zero.

LOCCh = Locus of control (chance); MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral disengagement agency locus; SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 44 reports that moral disengagement is an antecedent to neutralisation techniques in the behaviour and agency loci when acting as a mediator for locus of control (chance). Therefore, H4a, and H4b are supported. This suggests that consumers who have a world view that life events are the result of random luck morally disengage using broad mechanisms such as applying worthy principles to their less ethical actions (behaviour locus) or adjusting their responsibility in the less ethical action to blame another specific individual or group dynamic (agency locus), and this mediates the more specific neutralisation techniques that rationalise less ethical actions (neutralisation techniques).

Table 45 shows in mediation set two, the independent variable is locus of control (chance), and the dependent variable is neutralisation techniques with covariates of age and gender, and mediators of moral disengagement agency and victim effects loci.

*Set Two:*

IV: Locus of control (chance) (LOCCh)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators:

1st group: Moral disengagement agency locus (MDAgnc) and moral disengagement victim effects locus (MDVEff)

Covariates: Age, Gender

**Table 45. Testing for the Mediation Effects of Moral Disengagement Between Locus of Control (Chance) and Neutralisation Techniques (Set Two)**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
LOCCh → NT	0.1309	0.1262	-0.0376	0.2994
<b>Mediation Analysis 2. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
LOCCh → MDAgnc → NT	0.3123*	0.0804	0.1552	0.4734
LOCCh → MDVEff → NT	0.1838*	0.0682	0.0764	0.3394

\*The indirect effect is significant as the confidence interval does not include zero.

LOCCh = Locus of control (chance); MDAgnc = Moral disengagement agency locus; MDVEff = Moral disengagement effects locus; SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 45 reports that moral disengagement in the agency and victim effects loci mediate the relationship between locus of control (chance) and neutralisation techniques. This supports H4b, H4c and H4d. This suggests that consumers who believe their life outcomes to be the result of luck morally disengage using broad mechanisms such as shifting their agency in the harmful act to blame others such as another person or group (agency locus), or minimising the consequences or victims of the violation (victim effects locus) and these moral disengagement mechanisms mediate the more specific justifications for the less ethical actions (neutralisation techniques) such as “I do not purchase ethical products because I care more about people who surround me such as my family and friends,” (Fukukawa et al. 2017, p.38).

#### *Testing for Indirect Effects of Trait Cynicism on Neutralisation Techniques*

Table 46 shows that in mediation set three, the independent variable is trait cynicism, and the dependent variable is neutralisation techniques with covariates of age and gender, and mediators of moral disengagement behaviour and agency loci.

#### *Set Three:*

IV: Trait Cynicism (Cyn)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators:

1st group: Moral disengagement behaviour locus (MDBehv) and Moral disengagement agency locus (MDAgnc)

Covariates: Age, Gender

**Table 46. Testing for the Mediation Effects of Moral Disengagement in Relation to the Effects of Trait Cynicism on Neutralisation Techniques (Set Three)**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
Cyn → NT	0.0632	0.3929	-0.0712	0.1796

<b>Mediation Analysis 3. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
Cyn → MDBehv → NT	0.0888*	0.0451	0.0205	0.1926
Cyn → MDAgnc → NT	0.1529*	0.0654	0.0380	0.2916

\*The indirect effect is significant as the confidence interval does not include zero.

Cyn = Trait cynicism; MDBehv = Moral disengagement behaviour locus; MDAgnc = Moral disengagement agency locus; SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 46 reports that moral disengagement in the behaviour and agency loci mediate the relationship between trait cynicism and neutralisation techniques. Therefore, H5a and H5b are supported. This indicates that consumers who are more cynical broadly adjust their morals by attaching worthy purposes to their less ethical behaviour (behaviour locus) or transferring or diffusing the responsibility of the “bad” behaviour to others (agency locus) and these mechanisms mediate the more concrete rationalisations provided by neutralisation techniques such as “I do not purchase ethical products because it is not my fault,” (Fukukawa et al. 2017, p.38).

Table 47 shows the results for mediation set four, the independent variable is trait cynicism, and the dependent variable is neutralisation techniques with covariates of age and gender, and mediators of moral disengagement agency and victim effects locus.

*Set Four:*

IV: Trait Cynicism (Cyn)

DV: Neutralisation techniques (seven item scale) (NT)

Mediators:

1st group: Moral disengagement agency locus (MDAgnc) and moral disengagement victim effects locus (MDVEff)

Covariates: Age, Gender



**Table 47. Testing for the Mediation Effects of Moral Disengagement in Relation to the Effects of Trait Cynicism on Neutralisation Techniques (Set Four)**

Direct Effect	Effect	P	Boot LLCI	Boot ULCI
Cyn → NT	0.0569	0.3552	-0.0647	0.1784

Mediation Analysis 4. Indirect Effect Path	Effect	Boot SE	Boot LLCI	Boot ULCI
Cyn → MDAgnc → NT	0.1431	0.0604	0.0364	0.2731
Cyn → MDVEff → NT	0.0959	0.0456	0.0300	0.2079

\*The indirect effect is significant as the confidence interval does not include zero.

Cyn = Trait cynicism; MDAgnc = Moral disengagement agency locus; MDVEff = Moral disengagement effects locus; SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 47 reports that moral disengagement in the agency and victim effects loci mediate the relationship between trait cynicism and neutralisation techniques. Therefore, H5b, H5c and H5d are supported. This suggests that consumers who are more cynical broadly morally disengage by displacing or diffusing their responsibility in less ethical behaviour (agency locus), distorting consequences including making victims blameworthy (victim effects locus) and these mechanisms mediate the more specific justifications provided by neutralisation techniques such as “I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones,” (Fukukawa et al. 2017, p.38).

### 6.1.5 Discussion and Contributions

The manipulation for the locus of control (chance) is not successful indicating that locus of control is a personality trait that cannot be primed similar to trait cynicism. Hypotheses 1a, 1b, 1c and 1d are supported with locus of control (chance) found to significantly predict moral disengagement in all three loci: behaviour, agency and victim effects, suggesting that consumers who believe that their lives are primarily random in nature are more likely to morally disengage accessing all mechanisms of moral disengagement to suit the situation.

There are no direct effects in the mediations of moral disengagement between locus of control (chance) and neutralisation techniques. Thus, locus of control (chance) predicts moral disengagement, but it does not predict neutralisation techniques. Further, findings show moral disengagement is an antecedent to neutralisation techniques supporting the relationship between moral disengagement and neutralisation techniques as separate but related constructs. This supports

hypotheses 3a, 3b, 3c and 3d. This relationship is positive, suggesting that a consumer who morally disengages is more likely to use neutralisation techniques. Further, a consumer who expects their life outcomes to be governed by luck is more likely to generally reconstruct their moral code and follow this with more concrete neutralising techniques to justify their less ethical actions. Locus of control (chance) on its own does not predict the use of neutralisation techniques. It is only the sequential mediation that is supported, suggesting a sequential relationship between locus of control (chance), moral disengagement and neutralisation techniques.

Trait cynicism is also a significant predictor of moral disengagement. These findings support Chowdhury and Fernando (2014) and Detert et al. (2008). Further trait cynicism is mediated by moral disengagement in all three loci including behaviour, agency and victim effects with neutralisation techniques. This suggests that a consumer who is inherently cynical is more likely to broadly adjust their moral standards and follow this up with more specific neutralisation techniques to reduce their self-censure from less ethical behaviour.

#### *Theoretical Contributions*

The finding that locus of control could not be manipulated suggests it is a personality variable that cannot be situationally influenced. Importantly, the key finding that moral disengagement precedes neutralisation techniques contributes to the moral psychology literature by extending the understanding of the psychological processes that reconstruct moral standards. Further the positive mediations of moral disengagement mechanisms between locus of control (chance) and trait cynicism with neutralisation techniques better informs the theoretical understanding of how consumers with predispositions for a world view of random events and cynicism, psychologically process their ethical standards with less ethical behaviour.

#### *Practical Contributions*

The replication of study one findings provides valuable support to the research. Study two supports findings in study one whereby consumers with a world view that outcomes are largely out of their control are more likely to morally disengage in all three loci, behaviour, agency and victim effects locus. Marketers can target followers of social media pages more likely to be followed by individuals showing an interest in luck and fate. This may include individuals interested in gambling. Messages targeted at these individuals should counter less ethical behaviours by persuading personal responsibility of less ethical actions to individuals rather than random consequences. Consumers who have a cynical disposition can also be targeted. For example, advertising could be targeted at like-minded audiences of cynical comedians with messaging

designed to counter their distrust toward organisations or others and showing actual ethical action taking place.

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CHAPTER 7: STUDY THREE  
METHODS, RESULTS AND DISCUSSION

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## 7.1 STUDY THREE: THE EFFECT OF MORAL DISENGAGEMENT AND NEUTRALISATION TECHNIQUES ON ETHICAL BEHAVIOUR AND THE ATTITUDE-BEHAVIOUR GAP IN ETHICAL CONSUMPTION

### 7.1.1 Method

The objective of study three is to understand the effects of moral disengagement and neutralisation techniques on ethical consumption (ethically minded consumer behaviour). A single factor between subjects experimental design includes moral disengagement (high and low) as the factor (Stanger and Backhouse, 2020) and neutralisation techniques, with ethically minded consumer behaviour as the dependent variable.

Moral disengagement is primed similar to Stanger and Backhouse (2020). In the low condition, individuals have moral disengagement levels manipulated by asking participants to read the scenarios with low moral disengagement priming. In the high condition, individuals have their moral disengagement levels manipulated by asking participants to read the scenarios with high moral disengagement priming. See Appendix F, Section A. Priming in the high condition of moral disengagement is expected to activate moral disengagement (Stanger and Backhouse, 2020) and subsequently influence neutralisation techniques. The following hypotheses are empirically tested using a sample of US adult consumers:

*H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques.*

*H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques.*

*H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques.*

*H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques.*

*H8: Neutralisation techniques are associated with the attitude-behaviour gap.*

*H9a: Neutralisation techniques mediate the effects of moral disengagement in the behaviour locus on ethically minded consumer behaviour.*

*H9b: Neutralisation techniques mediate the effects of moral disengagement in the agency locus on ethically minded consumer behaviour.*

*H9c: Neutralisation techniques mediate the effects of moral disengagement in the effects locus on ethically minded consumer behaviour.*

*H9d: Neutralisation techniques mediate the effects of moral disengagement in the victim locus on ethically minded consumer behaviour.*

Moral disengagement in the behaviour locus is not manipulated since there are no mediation effects found in study one between locus of control (chance) and ethically minded consumer behaviour. However, it is captured in the questionnaire to determine whether similar results to study one are found. Manipulation checks are conducted using t-tests in SPSS to examine inferential relationships between the means of the primed moral disengagement conditions and the moral disengagement loci of agency, effects and victim. Ordinary least squared regression analyses using SPSS is used to explain the effect of moral disengagement loci (behaviour, agency and victim effects) and neutralisation techniques on ethically minded consumer behaviour. The model is:

$$\text{Ethically Minded Consumer Behaviour} = \beta_0 + \beta_1 \text{Moral Disengagement (Behaviour, Agency and Victim Effects Locus)} + \beta_2 \text{Neutralisation Techniques} + \beta_3 \text{Age} + \beta_4 \text{Age}^2 + \beta_5 \text{Gender} + e$$

Mediation analyses using the PROCESS macro (Hayes, 2017) in SPSS examines the sequential mediation relationships of moral disengagement (behaviour, agency and victim effects loci), neutralisation techniques and ethically minded consumer behaviour.

Kruskal-Wallis and post-hoc Mann U-Whitney tests are conducted to test the relationships between neutralisation techniques and the attitude-behaviour gap.

### **7.1.2 Sample and Procedure**

The hypotheses are tested using a sample of 183 adult US consumers including 89 participants in the low moral disengagement condition, and 94 participants in the high moral disengagement condition. They are obtained from an online panel, Qualtrics. Firstly, they are presented with an ethical statement. See Appendix F. This is followed by consent. Participants are presented with ethical scenarios with 89 presented with the low moral disengagement condition and 94 presented with the high moral disengagement condition. Priming for these moral disengagement conditions is expected to activate moral disengagement and subsequently affect neutralisation techniques, followed by ethical consumer behaviour. See Appendix F for the relevant scales. They are then asked to complete the online questionnaire with scales presented as per below. The online questionnaire includes two attention check questions. The gender distribution of the sample is 46.4% male, 50.3% female and 3.3% other. The mean age is 45. The age distribution is age 18-24

years, 13.1%; 25-34 years, 19.7%; 35-44 years, 16.9%; 45-54 years, 19.1%; 55-64 years, 17.0%; and 65 years and above, 14.2%. This is similar to the US population of 50.8% female and a mean age of 44.9 years (Chowdhury, 2020; United States Census Bureau, 2019).

### **7.1.3 Measures**

#### *Manipulations*

Moral disengagement is primed with scenario-based experiments adapted from (Stanger and Backhouse, 2020). The agency, effects and victim locus are primed using contexts within ethical consumption that are expected to elicit moral disengagement to further examine their relationship with neutralisation techniques. The behaviour locus is not included because there is no significant mediation results for the behaviour locus in study one for locus of control (chance). See Appendix F, Section A for detailed scenarios.

#### *Manipulation checks*

Similar to Stanger and Backhouse (2020) a manipulation check is done to assess the level of agreement for moral disengagement with questions relating directly to the scenarios in an ethical consumption context.

Following the manipulation check the following variables are used to assess relationships between moral disengagement (behaviour, agency, victim effects), neutralisation techniques and ethically minded consumer behaviour. Further, the effect of neutralisation techniques on the attitude-behaviour gap is assessed.

## Variables

Table 48 shows the variable definitions for study three.

**Table 48. Variable Definitions for Study Three**

Variable Name	SPSS Abbreviation	Description
Moral disengagement behaviour locus	MDBehv	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement agency locus	MDAgnc	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement effects locus	MDEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim locus	MDVic	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Moral disengagement victim effects locus	MDVEff	7-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996)
Neutralisation techniques	NT	7-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012)
Ethically minded consumer behaviour	EMCB	5-point Likert Scale (Sudbury-Riley and Kohlbacher, 2016).
Attitude-behaviour gap	ABGap	A score of whether consumers purchase ethically, where 1 = “Ethical consumption is a very low priority for me”, 2 = “I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best”, and 3 = “I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption”.
Age	AGE	Continuous variable from 18 to 85 years
Age <sup>2</sup>	AGE2	Age multiplied by Age
Gender	GENDER	Where 0 = females, 1 = non-females

The variables are tested using established scales with demonstrated validity and reliability as described below:

### **Moral Disengagement**

A self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990). To cope with unethical behaviour, moral standards are abandoned or broadly reconstructed allowing the consumer to retain their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008).



- 24 item *Moral Disengagement* seven-point Likert Scale (Detert et al. 2008 adapted from Bandura et al. 1996). This includes four subdimensions including behaviour locus (nine items), agency locus (six items), effects locus (three items) and victim locus (six items). See Appendix A, Section C. For example:
  - Behaviour locus: “Damaging some property is no big deal when you consider that others are beating up people”.
  - Agency locus: “If a group decides together to do something harmful, it is unfair to blame any one member of the group for it”.
  - Effects locus: “Teasing someone does not really hurt them”.
  - Victim locus: “Some people deserve to be treated like animals”.
  - Victim effects locus: Following the CFA conducted in study one the effects and victim loci are not statistically distinguishable. Hence, they are combined into one variable “Victim effects”.

### **Neutralisation Techniques**

A self-regulatory process used to disregard or soften the impact of behaviour that contradicts self-concept or social norms. The consumer validates their unethical behaviour with internal defenses in the form of specific justifications that normalise their decisions despite this conflict (Sykes and Matza, 1957).

- Seven item *Neutralisation Techniques* seven-point Likert Scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012). See Appendix A, Section D.
- For example, “I do not purchase ethical products because I care more about people who surround me such as my family and friends”.

### **Ethically Minded Consumer Behaviour**

Consumption choices that consider environmental issues and corporate social responsibility (Sudbury-Riley and Kohlbacher, 2016).

- Ten item *Ethically Minded Consumer Behaviour* five-point Likert Scale (Sudbury-Riley and Kohlbacher, 2016). See Appendix A, Section E.

The scale used for ethically minded consumer behaviour (Sudbury-Riley and Kohlbacher, 2016), is based on five latent constructs representing different strands of ethical behaviour. These include:

- *ecobuy* which represents a considered effort to purchase more environmentally friendly products (Autio et al. 2009). For example, “I have switched products for environmental reasons”,
- *ecoboycott* representing a refusal to buy products due to environmental concerns (Klein et al. 2004). For example, “I do not buy household products that harm the environment”,
- *recycle* representing specific recycling items (Sudbury-Riley, 2014). For example, “Whenever possible, I buy products packaged in reusable or recyclable containers”,
- *csrboycott* representing a refusal to buy products based on social concerns (Pepper et al. 2009). For example, “I will not buy a product if I know the company that sells it is socially irresponsible”, and
- *paymore* representing a willingness to pay more for a product that is ethical. For example, “I have paid more for environmentally friendly products when there is a cheaper alternative”.

### **Attitude-Behaviour Gap**

The difference between consumers’ ethical attitudes or intentions and their actual behaviour in ethical consumption (Govind et al. 2019; Park and Lin, 2020; Wiederhold and Martinez, 2018).

- One item *Attitude-behaviour Gap in Ethical Consumption* Multiple-Choice Single-Answer Scale (Adapted from Kennedy et al. 2009). See Appendix A, Section F.
- It is a categorical scale with the following three possible answers:
  1. Ethical consumption is a very low priority for me.
  2. I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best.
  3. I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption.

### *Control Variables*

Age and gender are used as control variables to see whether there are any significant effects on moral disengagement, neutralisation techniques and ethically minded consumer behaviour.

Previous studies find age and gender affect ethical behaviour (Bray et al. 2011; Dhir et al. 2021; Egan et al. 2015; Zaikauskaitė et al. 2022).

## 7.1.4 Results

### *Descriptive Statistics*

Table 49 shows the results for study three descriptive statistics. The mean is collected for 183 participants with 89 participants in the low moral disengagement group and 94 in the high moral disengagement group. The manipulation check is measured (M = 3.703) to test the effectiveness of the experimental manipulations. Moral disengagement is measured including the behaviour locus (M = 2.540), moral disengagement agency locus (M = 2.827), and moral disengagement victim effects locus (M = 2.433). Neutralisation techniques (M = 3.432) and ethically minded consumer behaviour (M = 3.426) are also measured as continuous variables. Demographic variables measured include age and gender. Age is measured as a continuous variable with a range of 18 to 85 years and a mean of 44.97. Gender represents 50.3% female, 49.7% non-female.

**Table 49. Descriptive Statistics for Study Three**

<b>Variable</b>	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Variance</b>
Manipulation Check Average	183	1.00	7.00	3.703	1.515	2.294
Moral disengagement behaviour locus	183	1.00	7.00	2.540	1.3756	1.892
Moral disengagement agency locus	183	1.00	7.00	2.827	1.468	2.154
Moral disengagement victim effects locus	183	1.00	6.78	2.433	1.371	1.880
Neutralisation techniques	183	1.00	6.86	3.432	1.299	1.688
Ethically minded consumer behaviour	183	1.00	5.00	3.426	0.890	0.793
Attitude-behaviour Low Priority	183	0.00	1.00	0.310	0.462	0.214
Attitude-behaviour Gap	183	0.00	1.00	0.574	0.500	0.246
Attitude-behaviour High Priority	183	0.00	1.00	0.120	0.326	0.106
Age	183	18	85	44.97	17.262	297.961
Gender Male	183	0.00	1.00	0.464	0.500	0.250
Gender Female	183	0.00	1.00	0.503	0.501	0.251
Gender Other	183	0.00	1.00	0.033	0.179	0.032

*Manipulation checks for moral disengagement (low and high)*

To examine the differences in moral disengagement between the primed low and high moral disengagement conditions, an independent samples t-test is conducted firstly measuring all primed moral disengagement mechanisms together. The 89 participants from the low moral disengagement condition ( $M = 2.664$ ,  $SD = 1.253$ ) compared to the 94 participants in the high moral disengagement condition ( $M = 2.522$ ,  $SD = 1.320$ ) are not significantly higher in moral disengagement,  $t(181) = 0.744$ ,  $p = 0.724$ , indicating the manipulation is not successful. Similarly, in the moral disengagement agency locus, the 89 participants from the low moral disengagement condition ( $M = 2.824$ ,  $SD = 1.515$ ) compared to the 94 participants in the high moral disengagement condition ( $M = 2.830$ ,  $SD = 1.429$ ) are not significantly higher in moral disengagement,  $t(181) = -0.027$ ,  $p = 0.384$ , indicating the manipulation is not successful. In the moral disengagement effects locus, the 89 participants from the low moral disengagement condition ( $M = 2.427$ ,  $SD = 1.602$ ) compared to the 94 participants in the high moral disengagement condition ( $M = 2.124$ ,  $SD = 1.510$ ) are not significantly higher in moral disengagement,  $t(181) = 1.318$ ,  $p = 0.314$ , indicating the manipulation is not successful. In the moral disengagement victim locus, the 89 participants from the low moral disengagement condition ( $M = 2.622$ ,  $SD = 1.330$ ) compared to the 94 participants in the high moral disengagement condition ( $M = 2.413$ ,  $SD = 1.488$ ) are not significantly higher in moral disengagement,  $t(181) = 0.998$ ,  $p = 0.816$ , indicating the manipulation is not successful. Table 50 shows the results of the group statistics of the t-test for moral disengagement mechanisms with all four loci (behaviour, agency, victim and effects) averaged together.

**Table 50. Group Statistics of T-test for Moral Disengagement Mechanisms**

	<b>Experimental Condition</b>	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Std. Error Mean</b>
Moral disengagement (All primed)	Low moral disengagement	89	2.664	1.253	0.133
	High moral disengagement	94	2.522	1.320	0.136
Moral disengagement agency locus	Low moral disengagement	89	2.824	1.515	0.161
	High moral disengagement	94	2.830	1.429	0.147
Moral disengagement effects locus	Low moral disengagement	89	2.427	1.602	0.170
	High moral disengagement	94	2.124	1.510	0.155
Moral disengagement victim locus	Low moral disengagement	89	2.622	1.330	0.141
	High moral disengagement	94	2.413	1.488	0.154

Table 51 shows the results for the independent t-test for moral disengagement mechanisms with all loci (behaviour, agency, and victim effects) averaged together.

**Table 51. Independent Samples T-test for Moral Disengagement Mechanisms**

		<b>Levene's Test for Equality of Variances</b>		<b>T-test for Equality of Means</b>	
		<b>F</b>	<b>Sig.</b>	<b>t</b>	<b>df</b>
Moral disengagement (All primed)	Equal variances assumed	0.125	0.724	0.744	181
	Equal variances not assumed			0.745	180.998
Moral disengagement agency locus	Equal variances assumed	0.761	0.384	-0.027	181
	Equal variances not assumed			-0.027	178.703
Moral disengagement effects locus	Equal variances assumed	1.018	0.314	1.318	181
	Equal variances not assumed			1.315	178.619
Moral disengagement victim locus	Equal variances assumed	0.054	0.816	0.998	181
	Equal variances not assumed			1.001	180.415

*Testing for the Effects of Moral Disengagement on Neutralisation Techniques*

Linear regressions are conducted to investigate the effects of moral disengagement loci on neutralisation techniques and examine collinearity diagnostics. VIF and tolerance is checked for multicollinearity. All VIF values are less than five and all tolerance values are greater than two. Hence multicollinearity is not an issue (Thompson et al. 2017a). See Appendix G, Table 71.

$$\text{Neutralisation techniques} = \beta_0 + \beta_1 \text{Moral disengagement behaviour locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 52 shows the results of the linear regressions testing for the effects of moral disengagement in the behaviour locus on neutralisation techniques.

**Table 52. The Effects of Moral Disengagement Behaviour Locus on Neutralisation Techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	3.191	5.028	<0.001
Moral disengagement behaviour locus	+	0.430	6.213	<0.001***
Age	-	-0.033	-1.235	0.218
Age <sup>2</sup>	+	0.000	1.023	0.307
Gender	+	-0.043	-0.240	0.811
F statistics	13.719			
R2	0.236			
Adjusted R2	0.218			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\* p ≤ 0.001

Table 52 reports the results for the effects of moral disengagement on neutralisation techniques and supports hypothesis 3a, moral disengagement in the behaviour locus is an antecedent to neutralisation techniques. Moral disengagement in the behaviour locus is significantly associated with neutralisation techniques (coefficient = 0.430, p < 0.001). Gender is not significant (coefficient = -0.043, p > 0.05). Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, age is not significant (coefficient = -0.033, p > 0.05).

$$\text{Neutralisation Techniques} = \beta_0 + \beta_1 \text{Moral disengagement agency locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 53 shows the results of the linear regressions testing for the effects of moral disengagement in the agency locus on neutralisation techniques.

**Table 53. The effects of moral disengagement agency locus on neutralisation techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	2.042	3.052	0.003
Moral disengagement agency locus	+	0.452	7.199	<0.001***
Age	+	0.000	0.303	0.762
Age <sup>2</sup>	+	0.000	-0.432	0.666
Gender	+	0.045	0.267	0.790
F statistics	17.271			
R2	0.280			
Adjusted R2	0.263			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\* p ≤ 0.001

Table 53 reports the results for the effects of moral disengagement on neutralisation techniques and supports hypothesis 3b, moral disengagement in the agency locus is an antecedent to neutralisation techniques (coefficient = 0.452, p < 0.001). Gender is not significant (coefficient = 0.045, p > 0.05). Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, age is not significant (coefficient = 0.000, p > 0.05).

$$\text{Neutralisation Techniques} = \beta_0 + \beta_1 \text{Moral disengagement victim effects locus} + \beta_2 \text{Age} + \beta_3 \text{Age}^2 + \beta_4 \text{Gender} + e$$

Table 54 shows the results of the linear regressions testing for the effects of moral disengagement in the victim effects locus on neutralisation techniques.

**Table 54. The effects of moral disengagement victim effects locus on neutralisation techniques**

Variable	Predicted sign	Coeff.	t-stat	p value
Constant	?	2.483	3.966	<0.001
Moral disengagement victim effects locus	+	0.509	7.766	<0.001***
Age	-	-0.026	-0.263	0.793
Age <sup>2</sup>	+	2.398E-5	0.092	0.927
Gender	+	-0.084	-0.496	0.621
F statistics	19.552			
R2	0.305			
Adjusted R2	0.290			
Model p	<0.001			

1-tailed test when direction predicted, otherwise 2-tailed. \*\*\*  $p \leq 0.001$

Table 54 reports the results for the effects of moral disengagement on neutralisation techniques and supports hypothesis 3c and hypothesis 3d, moral disengagement in the victim and effects loci is an antecedent to neutralisation techniques (coefficient = 0.509,  $p < 0.001$ ). Gender is not significant (coefficient = -0.084,  $p > 0.05$ ). Age<sup>2</sup> represents age squared to test for the slope of the age variable. However, age is not significant (coefficient = -0.026,  $p > 0.05$ ).

### *Correlations*

The correlation matrix is reported in Appendix G, Table 72. The highest correlation is between the moral disengagement behaviour locus and the moral disengagement agency locus with a significant  $r = 0.799$ .

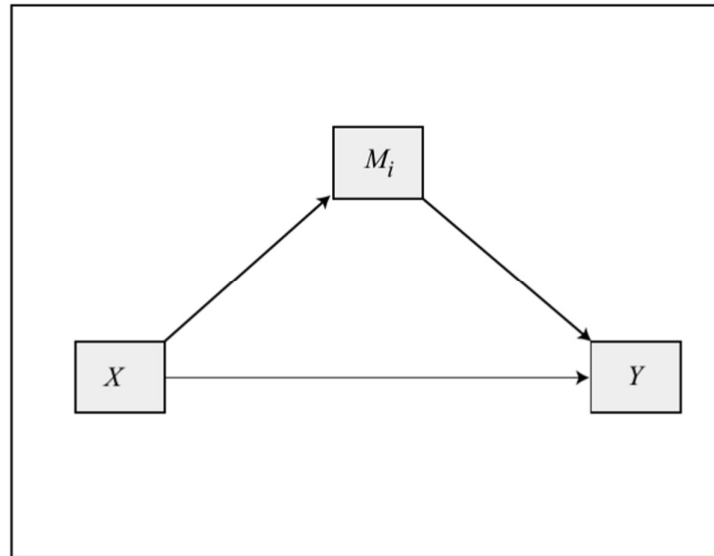
VIF and tolerance is checked for multicollinearity. All VIF values are less than five and all tolerance values are greater than two. Hence multicollinearity is not an issue (Thompson et al. 2017a).

### *Testing for Indirect Effects of Moral Disengagement (behaviour, agency and victim effects loci) on Ethically Minded Consumer Behaviour*

To test whether various moral disengagement mechanisms (behaviour, agency and victim effects) mediate the effects of neutralisation techniques on ethically minded consumer behaviour, a series of specific indirect effects are estimated using bootstrapping ( $n = 5000$ ) with SPSS. The PROCESS macro, model 4 (Hayes, 2017) is used to test the indirect effects, examining the



following hypotheses: H9a, H9b, H9c and H9d. Figure eight shows the model four (Hayes, 2017 p.586) describing the mediation relationship.



**Figure 8. Model Four (Hayes, 2017, p.586)**

Table 55 shows the results for mediation one, where the independent variable is moral disengagement (behaviour locus) and the dependent variable is ethically minded consumer behaviour with covariates of age and gender.

*Set One:*

IV: Moral disengagement behaviour locus (MDBehv)

DV: Ethically minded consumer behaviour (EMCB)

Mediator: Neutralisation techniques (seven item scale) (NT)

Covariates: Age and Gender

**Table 55. Testing for the Mediation Effects of Neutralisation Techniques Between Moral Disengagement Behaviour Locus and Ethically Minded Consumer Behaviour**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDBehv → EMCB	0.1044	0.0772	-0.0115	0.2203

<b>Mediation Analysis 1. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDBehv → NT → EMCB	-0.0024	0.0331	-0.0676	0.0654

\*The indirect effect is significant as the confidence interval does not include zero.

MDBehv = Moral disengagement behaviour locus, SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 55 reports that there are no effects for moral disengagement in the behaviour locus and ethically minded consumer behaviour mediated by neutralisation techniques. Therefore, H9a is not supported.

Table 56 shows the results of mediation two, where the independent variable is moral disengagement (agency locus) and the dependent variable is ethically minded consumer behaviour with covariates of age and gender.

*Set Two:*

IV: Moral disengagement agency locus (MDAgnc)

DV: Ethically minded consumer behaviour (EMCB)

Mediator: Neutralisation techniques (seven item scale) (NT)

Covariates: Age and Gender

**Table 56. Testing for the Mediation Effects of Neutralisation Techniques Between Moral Disengagement Agency Locus and Ethically Minded Consumer Behaviour**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDA <sub>gnc</sub> → EMCB	0.1756	0.0018	0.0660	0.2852

<b>Mediation Analysis 2. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDA <sub>gnc</sub> → NT → EMCB	-0.0228	0.0345	-0.0918	0.0446

\*The indirect effect is significant as the confidence interval does not include zero.

MDA<sub>gnc</sub> = Moral disengagement agency locus, SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 56 reports that there are no indirect effects for moral disengagement in the agency locus and ethically minded consumer behaviour mediated by neutralisation techniques. Therefore, H9b is not supported. However, there is a direct relationship between moral disengagement (agency locus) and ethically minded consumer behaviour. This suggests that consumers who minimise the agent's role in harmful behaviour are more likely to behave ethically because they recognise that others may not be able to behave ethically and, in their stead, take on ethical actions. Neutralisation techniques are not required because they are morally engaging rather than disengaging. Thus, self-soothing neutralisation techniques are not used.

Table 57 shows the results for mediation three, where the independent variable is moral disengagement (victim effects locus) and the dependent variable is ethically minded consumer behaviour with covariates of age and gender. See table 51 below.

*Set Three:*

IV: Moral disengagement victim effects locus (MDVEff)

DV: Ethically minded consumer behaviour (EMCB)

Mediator: Neutralisation techniques (seven item scale) (NT)

Covariates: Age and Gender

**Table 57. Testing for the Mediation Effects of Neutralisation Techniques Between Moral Disengagement Victim Effects Locus and Ethically Minded Consumer Behaviour**

<b>Direct Effect</b>	<b>Effect</b>	<b>P</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDVEff → EMCB	0.1136	0.0669	-0.0080	0.2352

<b>Mediation Analysis 3. Indirect Effect Path</b>	<b>Effect</b>	<b>Boot SE</b>	<b>Boot LLCI</b>	<b>Boot ULCI</b>
MDVEff → NT → EMCB	-0.0098	0.0397	-0.0844	0.0750

\*The indirect effect is significant as the confidence interval does not include zero.

MDVEff = Moral disengagement victim effects locus, SE = Standard error. LLCI = Lower level of 95% bootstrap confidence interval. ULCI = Upper level of 95% bootstrap confidence interval.

Table 57 reports that there are no effects for moral disengagement in the victim effects locus and ethically minded consumer behaviour mediated by neutralisation techniques. Therefore, H9c and H9d are not supported.

#### *Testing for the Effects of Neutralisation Techniques on the Attitude-behaviour Gap*

The attitude-behaviour gap is tested to determine whether consumers with high levels of locus of control (chance) and trait cynicism are more likely to report a gap between their beliefs and their actual behaviour. The following groups are examined:

1. Ethical consumption is a very low priority for me (Low Priority n = 97).
2. I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best (Gap n = 280).
3. I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption (High Priority n = 59).

Consumers who reported a gap between their beliefs and behaviours represented 57.4% of the sample. Consumers who reported ethical consumption as a very low priority represented 30.6% and consumers who prioritise ethical purchasing represent 12%. See Appendix H, Figure 13.

A non-parametric Kruskal-Wallis test is conducted to examine the differences of neutralisation techniques and the attitude-behaviour gap, where (one) represents environmental and social causes as a low priority, (two) represents a gap between the consumers attitudes and behaviour toward environmental and social causes, and (three) represents consumers who consider environmental and social causes as a high priority.

The following assumptions are met to conduct the Kruskal-Wallis test (one) the dependent variables are continuous, (two) the independent variable consisted of two or more variables (three) there is independence of observations, and (four) the distribution shapes of the categories are the same shape. See Appendix G, Figure 11. There is a significant difference between neutralisation techniques  $H(2) = 14.920, p \leq 0.001$  in the attitude-behaviour gap groupings based on ethical priority including, (one) ethical low priority, (two) attitude-behaviour gap and (three) ethical high priority.

Table 58 shows the results for the Kruskal-Wallis test to examine whether there is a statistical difference between attitude-behaviour gaps one, two and three.

**Table 58. Kruskal-Wallis Test for Attitude-behaviour Gap Groups One, Two and Three**

	<b>Kruskal-Wallis H</b>	<b>df</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>Gap Mean rank (2)</b>	<b>High priority Mean rank (3)</b>
N				56	105	22
Neutralisation techniques	14.920	2	0.001*	114.59	83.03	77.32

\*Significant at 0.05

Table 58 shows that the attitude-behaviour groups are statistically significant when using neutralisation techniques. To further examine the significant relationships found in the neutralisation techniques in the Kruskal-Wallis test, a post hoc Mann-Whitney U test is conducted to investigate which attitude-behaviour groupings are significant. The Mann-Whitney U test does not have an assumption of normality for the dependent variable across the levels of the independent variable. Table 59 shows the results of the Mann-Whitney U Test to test the statistical differences between the attitude-behaviour gap groups of one and two.

**Table 59. Mann-Whitney U Test for Attitude-behaviour Gap Groups One and Two**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>Gap Mean rank (2)</b>
Neutralisation techniques	1904.000	-3.681	<0.001*	99.50	71.13

\*Significant at 0.05

The Mann-Whitney U test in table 59 shows that there is a significant difference between the low priority (M = 99.50) and the gap group (M = 71.13) suggesting that consumers who do not consider environmental and social issues in their purchasing are more likely to use neutralisation techniques than consumers who have ethical beliefs but do not always purchase ethically.

Table 60 shows the results for the Mann-Whitney U test to test the statistical differences between the attitude-behaviour gap groups of one and three.

**Table 60. Mann-Whitney U Test for Attitude-behaviour Gap Groups One and Three**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Low priority Mean rank (1)</b>	<b>High priority Mean rank (3)</b>
Neutralisation techniques	387.000	-2.551	0.00*	43.59	29.09

\*Significant at 0.05

The Mann-Whitney U test in Table 60 shows there is a significant difference between the low priority (M = 43.59) and high priority (M = 29.09) groups for neutralisation techniques. This suggests that consumers are more likely to use neutralisation techniques when environmental and social issues are not considered a priority as opposed to consumers who have oriented their entire lifestyles around purchasing with environmental and social issues in mind.

Table 61 shows the results of the Mann-Whitney U Test to test the statistical differences between the attitude-behaviour gap groups of two and three.

**Table 61. Mann-Whitney U Test for Attitude-behaviour Gap Groups Two and Three**

	<b>Mann-Whitney U</b>	<b>Z</b>	<b>Sig.</b>	<b>Gap Mean rank (2)</b>	<b>High priority Mean rank (3)</b>
Neutralisation techniques	1061.000	-0.599	0.549	64.90	59.73

The Mann-Whitney U test in table 61 shows that there is no significant difference between the gap group (M = 64.90) and the high priority group (M = 59.73) for neutralisation techniques. This supports the null hypothesis for h8, neutralisation techniques are not associated with the attitude-behaviour gap.

### 7.1.5 Discussion and Contributions

The manipulation for the moral disengagement loci of agency, effects and victim is not successful indicating that moral disengagement is difficult to prime. Previous research has described moral disengagement as a flexible individual property that is shaped by social influences and socially learned (Bandura, 1986; Kohlberg, 1984; Moore, 2008). However, this thesis did not find manipulations successful suggesting that moral disengagement, as a social learning process, is a process that once embedded is difficult to manipulate. Further, research suggests that moral disengagement is context-specific (Moore, 2008) suggesting that the regular practice of moral disengagement within a specific context builds justifications that are habitually reinforced for those specific circumstances. For example, if a consumer uses moral disengagement in the ethical consumption context and this becomes a relatively stable tendency, this does not necessarily mean they will engage in moral disengagement in another unethical context such as corruption (Moore, 2008). This may explain why moral disengagement tested in this thesis (ethical consumption context) found different results to the moral disengagement manipulations tested by Stanger and Backhouse (2020) (doping in sport context) which were successful.

Moral disengagement significantly positively predicts the use of neutralisation techniques in the three loci of behaviour, agency and victim effects supporting the hypotheses that moral disengagement and neutralisation techniques are separate but related constructs, and that moral disengagement precedes neutralisation techniques. However, there are no significant effects in the mediations of moral disengagement (behaviour, agency and victim effects loci) for neutralisation techniques on ethically minded consumer behaviour.

There is a direct effect for moral disengagement agency locus on ethically minded consumer behaviour indicating that moral disengagement can influence “good” behaviour as well as “bad” behaviour. When consumers consider the agency of the ethical situation as outside of the individual’s control they are more likely to consume ethically. Since they do not need to justify negative behaviour they do not require the activation of neutralisation techniques.

Consumers who reported a gap between their beliefs and behaviours represented 57.4% of the sample. Consumers who reported ethical consumption as a very low priority represented 30.6% and consumers who prioritise ethical purchasing represent 12%. This supports the existence of the attitude-behaviour gap where consumers who have ethical beliefs do not always follow through with these beliefs in their ethical behaviour. Results for the attitude-behaviour gap groups did not find a significant association between neutralisation techniques and the attitude-behaviour gap. However, there were significant results between the groups who considered ethical purchasing a low priority and the attitude-behaviour gap. This indicates that consumers who use neutralisation

techniques are more likely to consider environmental and social issues a low priority in their life. Although a greater number of consumers reported a conflict between their beliefs and behaviours, neutralisation techniques are more likely to influence consumers who neither believe nor purchase with environmental considerations. This may indicate that one of the reasons consumers consider environmental and social causes a low priority is because the embedding of neutralisation techniques over time has already occurred.

Further, there is a significant difference between consumers who do not value ethical consumption and those who orient their whole lifestyle around ethical consumption, indicating that neutralisation techniques are associated with ethical purchasing as a low priority. There are no significant differences between the consumers who report an attitude-behaviour gap and consumers who orient their whole lifestyle around ethical consumption. These findings encourage more examination into the timing of neutralisation techniques and their longer-term influences on ethical behaviours.

### *Theoretical Contributions*

Contributions to existing literature are shown by establishing a relationship between moral disengagement and neutralisation techniques. Research has previously examined these constructs separately within the consumer and moral psychology literatures. An overlap has been suggested in the criminology literature. However, this thesis suggests that moral disengagement and neutralisation techniques are separate but related constructs. To the best of the author's knowledge, this study is the first to investigate moral disengagement and neutralisation techniques together and propose that moral disengagement is an antecedent to neutralisation techniques.

Secondly, this thesis considers the different mechanisms of moral disengagement, behaviour, agency, effects and victim loci and their relationship to neutralisation techniques and ethically minded consumer behaviour. To the best of the author's knowledge the dissection of moral disengagement mechanisms and their separate associations with neutralisation techniques and ethically minded consumer behaviour have not previously been reviewed. This research identifies three constructs within moral disengagement and demonstrates that different loci of moral disengagement influence the consumers ethically minded behaviour in different ways. All three loci, behaviour, agency and victim effects, are positively related to neutralisation techniques. This suggests that moral disengagement is an antecedent of neutralisation techniques.

However, the relationship between moral disengagement in the behaviour and victim effects loci and ethically minded consumer behaviour are not mediated by neutralisation techniques. This indicates that although behaviour and victim effects loci lead to neutralisation techniques, their



outcomes differ on ethical behaviour. In the agency locus, compassion is evoked when consumers consider that people in difficult circumstances and group pressures cannot always behave ethically. This process encourages more ethical behaviour and does not activate neutralisation techniques. Whereas when consumers morally disengage in the behaviour and victim effects loci there is no effect on ethically minded consumer behaviour.

Thirdly, the neutralisation techniques scale used in this study is extended to include *metaphor of the ledger* and the *claim of relative acceptability* with the “top five” Sykes and Matza (1957) scale most reported in the literature. This provides a more contemporary view of neutralisation techniques by including some techniques that have an internal calculator of comparison.

Fourth, the relationship between neutralisation techniques and the attitude-behaviour gap is examined to support existing literature that concentrates on the dichotomy of ethical beliefs or attitudes, and ethical behaviours. The effect of this relationship indicates that neutralisation techniques are more commonly used by consumers who report that ethical consumption is a low priority for them. This suggests that the strength of neutralisation techniques is such that they have erased the conflict altogether. This contributes to the consumer ethics literature that investigates pro-social behaviours.

### *Practical Contributions*

Findings relating the effects between moral disengagement, neutralisation techniques and ethically minded consumer behaviour provide marketers and policymakers with new ways to encourage ethical behaviour. This is accomplished by capitalising on consumers activating an agency locus of moral disengagement that produce feelings of “stepping up” for their fellow human being. Consumers in the agency locus are confronted with the struggles that others experience, and this is associated with an increase in ethically minded consumer behaviour. The finding of a “moral engagement” mechanism provides new avenues to encourage ethical behaviours that will reduce the attitude-behaviour gap. This creates opportunities for increased market share of pro-social and green products. It also provides persuasive alternatives for policymakers to increase their pro-social behaviours for policies aimed at improving social good.

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## CHAPTER 8: CONCLUSION

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## 8.1 FINDINGS SUMMARY

Table 62 details a summary of the findings for study one, two and three completing the thesis.

**Table 62. Findings of Hypotheses from Study One, Study Two and Study Three**

<b>Hypothesis</b>	<b>Study One</b>	<b>Study Two</b>	<b>Study Three</b>
H1a: Locus of control (chance) is positively related to moral disengagement in the behaviour locus	+	+	n/a
H1b: Locus of control (chance) is positively related to moral disengagement in the agency locus	+	+	n/a
H1c: Locus of control (chance) is positively related to moral disengagement in the effects locus	+	+	n/a
H1d: Locus of control (chance) is positively related to moral disengagement in the victim locus	+	+	n/a
H2a: Trait cynicism is positively related to moral disengagement in the behaviour locus	+	+	n/a
H2b: Trait cynicism is positively related to moral disengagement in the agency locus	+	+	n/a
H2c: Trait cynicism is positively related to moral disengagement in the effects locus	+	+	n/a
H2d: Trait cynicism is positively related to moral disengagement in the victim locus	+	+	n/a
H3a: Moral disengagement in the behaviour locus is an antecedent to neutralisation techniques	+	+	+
H3b: Moral disengagement in the agency locus is an antecedent to neutralisation techniques	+	+	+
H3c: Moral disengagement in the effects locus is an antecedent to neutralisation techniques	+	+	+
H3d: Moral disengagement in the victim locus is an antecedent to neutralisation techniques	+	+	+
H4a: Moral disengagement in the behaviour locus mediates the effects of locus of control (chance) on neutralisation techniques	+	+	n/a
H4b: Moral disengagement in the agency locus mediates the effects of locus of control (chance) on neutralisation techniques	Not Supported	+	n/a
H4c: Moral disengagement in the effects locus mediates the effects of locus of control (chance) on neutralisation techniques	+	+	n/a

H4d: Moral disengagement in the victim locus mediates the effects of locus of control (chance) on neutralisation techniques	+	+	n/a
H5a: Moral disengagement in the behaviour locus mediates the effects of trait cynicism on neutralisation techniques	+	+	n/a
H5b: Moral disengagement in the agency locus mediates the effects of trait cynicism on neutralisation techniques	Not Supported	+	n/a
H5c: Moral disengagement in the effects locus mediates the effects of trait cynicism on neutralisation techniques	+	+	n/a
H5d: Moral disengagement in the victim locus mediates the effects of trait cynicism on neutralisation techniques	+	+	n/a
H6a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour	Not Supported	n/a	n/a
H6b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour	Not Supported	n/a	n/a
H6c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour	-	n/a	n/a
H6d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour	-	n/a	n/a
H7a: Moral disengagement in the behaviour locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour	-	n/a	n/a
H7b: Moral disengagement in the agency locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour	Not Supported	n/a	n/a
H7c: Moral disengagement in the effects locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour	-	n/a	n/a

H7d: Moral disengagement in the victim locus and neutralisation techniques sequentially mediate the effects of trait cynicism on ethically minded consumer behaviour	-	n/a	n/a
H8: Neutralisation techniques are associated with the attitude-behaviour gap	+	n/a	+
H9a: Neutralisation techniques mediate the effects of moral disengagement in the behaviour locus on ethically minded consumer behaviour	n/a	n/a	Not Supported
H9b: Neutralisation techniques mediate the effects of moral disengagement in the agency locus on ethically minded consumer behaviour	n/a	n/a	Not Supported
H9c: Neutralisation techniques mediate the effects of moral disengagement in the effects locus on ethically minded consumer behaviour	n/a	n/a	Not Supported
H9d: Neutralisation techniques mediate the effects of moral disengagement in the victim locus on ethically minded consumer behaviour	n/a	n/a	Not Supported

## 8.2 THEORETICAL CONTRIBUTIONS

At a theoretical level, the findings address research question one, and demonstrate that moral disengagement and neutralisation techniques are separate constructs that sequentially mediate the effects of locus of control (chance) on ethically minded consumer behaviour. This addresses the gap in the moral psychology literature on the relationship between moral disengagement and neutralisation techniques and the gap in the consumer psychology literature on their joint effects on ethical consumption. Furthermore, by examining the relationships between specific loci of moral disengagement and neutralisation techniques, this research makes a fine-grained examination of these relationships.

Findings in study one and two support locus of control (chance) as an antecedent to moral disengagement, similar to Detert et al. (2008). Consumers who believe that fate or luck decide their futures are more likely to use reconstructive mechanisms to explain away their less ethical behaviour. In study one and two, locus of control (chance) is a significant predictor of moral disengagement in all loci including behaviour, agency and victim effects. In study two manipulations for locus of control (chance) are unsuccessful, indicating that it is a personality variable that cannot be situationally adjusted.

Research question two is addressed by finding that trait cynicism is a predictor of moral disengagement supported by findings in study one and study two. Additionally, trait cynicism is a

predictor for ethically minded behaviour when mediated by moral disengagement in the behaviour and victim effects loci, and neutralisation techniques. Findings indicate that consumers who have a more distrustful, suspicious disposition are more likely to use moral disengagement in the behaviour, agency or victim effects loci to provide protection against any negative feelings that arise from acting in conflict to their moral standards. Similar to Chowdhury and Fernando (2014) and Detert et al. (2008) consumers who are inherently cynical distrust the good intent of other consumers or organisations and this leads to a feeling that any ethical contribution on the individual's part may be thwarted by these other entities. This leads to morally restructuring behaviours to alleviate guilt arising from less ethical decisions or actions. Further, trait cynicism is not directly related to ethically minded consumer behaviour. It is only when mediated with moral disengagement and neutralisation techniques that trait cynicism positively predicts ethically minded consumer behaviour. This occurs for the moral disengagement loci of behaviour and victim effects loci but not the agency locus.

It is important to note that the regressions predicting moral disengagement find that trait cynicism is only significant when locus of control (chance) is not a predictor in the model. This differs from findings by Detert et al. (2008) who find that locus of control (chance) and trait cynicism are both predictors of moral disengagement in the same model. This study indicates that locus of control (chance) is a stronger driver of moral disengagement. The context of this thesis differs from Detert et al. (2008) given their focus on moral decision-making in an organisational setting versus the context of consumers engaging in ethical behaviour. Being actively unethical is not the same as a lack of being ethical. One represents doing a "bad" behaviour, the other is an omission of "doing good". Previous research finds that consumers view an illegal activity to be more unethical if it occurs actively rather than passively (Vitell, 2003). Thus, it is possible that the difference in findings is explained by trait cynicism being stronger for unethicality as opposed to not performing ethical actions.

The relationship between moral disengagement loci and neutralisation techniques is examined in all three studies and finds that there is a significant positive association between moral disengagement and neutralisation techniques in the loci of behaviour, agency and victim effects. This supports the hypothesis that moral disengagement is a separate construct to neutralisation techniques, and it is positively related. Consumers who violate their moral code by accessing broad moral disengagement mechanisms follow up with more detailed rationalisations in the form of neutralisation techniques to engage in less ethical behaviours without self-censure. These justifications occur when the moral code is reconstructed by turning "bad" behaviour into "good"

behaviour (behaviour locus), adjusting the agency of the situation (agency locus) or by misconstruing the consequences or victims of the less ethical behaviour (victim effects locus).

Moral disengagement is an antecedent to neutralisation techniques in all three studies. However, only select moral disengagement loci are sequential mediators to neutralisation techniques in relation to ethical behaviours. Further, moral disengagement does not consistently mediate the relationship between locus of control (chance) and neutralisation techniques; moral disengagement in the victim effects locus is a consistent mediator across study one and two but the behaviour and agency loci only mediate the effects of locus of control (chance) and neutralisation techniques in study two. This may be due to the difference in sample sizes. However, moral disengagement in all three loci including behaviour, agency, and victim effects, mediate the effects of trait cynicism on neutralisation techniques. This indicates that consumers who are intrinsically cynical are more likely to broadly use moral disengagement to adjust their moral standards and follow this with neutralisation techniques to absolve their self-censure.

Moral disengagement victim effects locus and neutralisation techniques are sequential mediators between locus of control (chance) and ethically minded consumer behaviour in study one. This indicates that consumers who consider their life outcomes governed by luck or fate are more likely to morally disengage by reconstructing the consequences of their actions and making the victims of their less ethical behaviour blameworthy (victim effects locus), then follow with more specific neutralisation techniques that reinforce this moral recoding that leads to less ethical behaviour.

Moral disengagement in the behaviour and victim effects loci and neutralisation techniques are mediators of trait cynicism and ethically minded consumer behaviour. This indicates that trait cynics also activate moral restructuring by attaching worthy purposes and comparing their less ethical behaviour advantageously (behaviour locus) and minimising the effects and victims of the consequences of their actions (victim effects locus), followed by specific neutralisation techniques that lead to less ethical behaviour. However, in study three neutralisation techniques do not mediate moral disengagement and ethically minded consumer behaviour in any moral disengagement loci. Hence, the process of broad moral disengagement followed by specific neutralisation techniques that lead to less ethical behaviour only occurs when the consumers have a view that life outcomes are random in nature or they are inherently cynical. Thus, the relationship between moral disengagement and neutralisation techniques is established throughout all three studies. However, their joint effects on ethically minded consumer behaviour only occur when acting as mediators of locus of control (chance), and trait cynicism. Therefore, less ethical behaviour is influenced by

consumers with locus of control (chance) or trait cynicism who activate moral disengagement and neutralisation techniques in certain situations.

It is apparent that the moral disengagement loci have different influences on neutralisation techniques. Where previous studies have focused on moral disengagement as an overall construct, this thesis examines the individual loci to better understand how moral disengagement affects neutralisation techniques and ethically minded consumer behaviour. Study one and study three indicate that moral disengagement in the agency locus can influence ethically minded consumer behaviour positively becoming “moral engagement”. Neutralisation techniques are not engaged when moral disengagement in the agency locus is activated because it results in more ethical behaviour and thus the more detailed self-soothing justifications are not needed. This unexpected finding suggests that ethical behaviour is encouraged by eliciting a compassionate response whereby the consumer transfers agency to themselves rather than other reference groups or powers when they view these groups as unable to help themselves. Social cognitive theory that views society as an integrated part of an individual’s identity is evident in this finding as the behaviour of the individual in the agency locus is influenced by the situations of others.

Specifically in relation to ethically minded consumer behaviour, the victim effects locus of moral disengagement predicts neutralisation techniques. Hence, in the context of ethically minded consumer behaviour, the ability to reconstruct the lack of value of humans and their blameworthiness in their situations is more likely to elicit less ethically minded consumer behaviour. However, when the individual’s situation is reconstructed to be outside of the victim’s control this suggests more ethically minded consumer behaviour. This indicates that the level of agency at the individual level, including comparison to other individuals, is an important driver of ethically minded consumer behaviour. This finding is distinct because of the dissection of moral disengagement loci not previously researched.

Conflict with oneself is a foundation of the theories, moral disengagement, and neutralisation techniques. This conflict between beliefs and actions is also represented by the attitude-behaviour gap. Hence, the inclusion of the attitude-behaviour gap in this study provides further insight into the dichotomy between the ethical believer and the ethical actor. In study one, 64.2% of consumers report they believed in environmental and social issues but admit that time and resources often inhibit acting on these beliefs. Study three support this finding with 57.4% of consumers reporting that they always consider environmental and social impacts of their purchases but often time and resources prevent them from purchasing ethically. See Appendix H for graphical representations of these statistics.



Research question three is addressed by examining the relationship between neutralisation techniques and the attitude-behaviour gap. Study one and three find that neutralisation techniques are not associated with the attitude-behaviour gap. Neutralisation techniques are more likely to be used by consumers who do not consider environmental and social causes in their purchasing rather than those who have oriented their entire lifestyles incorporating ethical consumption. Further, neutralisation techniques are used more by consumers with a low priority of ethical concern compared with those who have a conflict between their ethical beliefs and ethical actions. This suggests that the consumers who do not consider ethical concerns in their purchasing are particularly successful at using neutralisation techniques to absolve any feelings of guilt this may have created. It is possible that consumers with ethical concerns as a low priority are not ethical believers and that the neutralisation techniques are used as justifications to shield themselves from societal disapproval. This is an area of valuable future research. Additionally, there is no significant difference between the attitude-behaviour gap group and the group that report no gap between their ethical beliefs and behaviours. This suggests that neutralisation techniques explain the lack of ethical behaviour. However, it does not explain the attitude-behaviour gap itself.

### 8.3 PRACTICAL CONTRIBUTIONS

At a practical level, the results are important for public policy makers and managers of firms that market pro-social and sustainable products. The findings demonstrate that communication campaigns should target consumers by counteracting moral disengagement. However, care needs to be taken regarding which moral disengagement mechanisms to counter. For those in the victim effects locus, more ethically minded consumer behaviour is encouraged by giving more value to victims and the consequences of actions. Further, accessing the agency locus in moral disengagement is achieved by showing others in situations where they cannot help themselves so that individuals can take up the mantle and do the good that others cannot do themselves. In order to counteract the negative effects of locus of control (chance), such campaigns should also empower consumers to believe that they can make a difference by acting ethically rather than be fatalistic and accept socially and environmentally detrimental behaviour.

Findings for the attitude-behaviour gap are additionally important for public policy makers and corporate entities with goals for improving ethical behaviour including the purchase of ethically friendly products and services. Environmental, social and governance strategies are being enforced at the company level, citing the need to meet community expectations (Productivity Commission, 2016). Global trends such as alternatives to single-use products to reduce waste, advocacy for clean

cities and carbon-free living, and inclusivity for all (Euromonitor International, 2020) are reported to be key influences in consumers' purchasing intentions. However, the attitude-behaviour gap represents a warning to marketers to make strategic decisions based on purchasing figures rather than relying on consumer attitude studies. Although neutralisation techniques do not explain the attitude-behaviour gap in this research, it does explain less ethical behaviour. Understanding how and why consumers behave ethically provides marketers and policymakers with the ability to influence behaviours that encourage more ethical purchasing. Our findings contribute significantly to their ability to adjust behaviour by assisting consumers to alter their internal narratives to feel comfortable with conflict asserted by acting against their beliefs. Tangibly this provides better conversion tools resulting in increased ethical market share, and the future sustainability of the environment, economies and societies in general is improved (Carrington et al. 2014).

The sustainability development goals (SDGs) addressed by this research include good health and well-being, and responsible consumption and production. Research from Guo et al. (2021) find that moral disengagement decreases well-being. Thus, a better understanding of how moral disengagement operates allows for reduction plans that will increase well-being in line with SDG 3, good health and well-being. The fine-grained study of moral disengagement finds that moral disengagement operates differently depending on the loci being activated such that activating the agency loci induces moral engagement influencing an individual's propensity to be more ethical when considering the incapacity of others to do good themselves. This relates to SDG 12, responsible consumption and production. This thesis provides knowledge on how to encourage higher ratios of ethical believers to ethical consumers thereby increasing the target to SDG 12.

#### 8.4 LIMITATIONS AND FUTURE RESEARCH

The research is surveys taken at a point in time. Bandura et al. (1975) suggest that moral disengagement is an adjustment that occurs over time as the offender repeats their unethical behaviour and gradually erodes their moral standards. Thus, testing it in a single moment of time is a simplification that may not provide a complete understanding of the psychological process.

Tillman et al. (2018) find that people continue to experience negative emotions post moral disengagement due to the inconsistency between their moral self and their unethical behaviours. Additionally, the strength of those post moral disengagement negative emotions is increased when they discover their ethical choices have negative consequences. The act of learning of consequences alone is enough to result in negative emotions. The gravity of the consequences does not have a significant effect. However, negative emotions alone are not determined as the sole drivers of moral

disengagement. Guilt is more likely to reduce moral disengagement as participants seek measures to remedy their outcomes, whereas shame is suggested to drive people to morally disengage to save their reputation. When looking at moral disengagement as a multi-stage regulatory mechanism Tillman et al. (2018) suggest that moral disengagement must continue after the act to maintain justification.

This thesis argues that the continuing rationalisations are provided in the form of neutralisation techniques which are more detailed excuses that self-soothe feelings of discomfort caused from acting in conflict with one's beliefs. However, it is still unclear whether maintenance of justifications has a flow on effect on the subsequent ethical versus less ethical decision, and whether the ability to morally disengage once or over extended periods leads to more moral disengagement on subsequent behaviours. Thus, the concept of whether embedding behaviours occurs from the ongoing use of moral disengagement and neutralisation techniques cannot be assumed. This research does not extend to include subsequent behaviours but rather focuses on salient behaviours. Further, the outcome focus is ethical behaviours as opposed to ethical decision-making.

Moral disengagement has also been reviewed as a consequent to non-green buying behaviour precipitated by consumer guilt (Sharma and Paço, 2021) indicating that moral disengagement does not always precede the less ethical behaviour. Indeed, there is debate, particularly in the neutralisation techniques literature, about whether these psychological processes happen before or after the less ethical behaviour (Chatzidakis et al. 2007; Fukukawa et al. 2019; Grove et al. 1989; Harris and Dumas, 2009; Maruna and Copes, 2005). The stance taken in this thesis is that the process of moral disengagement and neutralisation techniques is a pathway actioned preceding less ethical behaviour. This process is necessary for an ethical consumer to become a less ethical buyer. This does not rule out moral disengagement and neutralisation techniques as ongoing psychological processes that occur post-purchase and potentially act as an embedding of the less ethical behaviours.

Moral disengagement mechanisms are reviewed at a fine-grained level. However, neutralisation techniques are not individually examined to see which internal narratives are the most commonly used and when. The addition of this further study would arm marketers with specific wording that could be used to counter a consumer's neutralising narratives. Further, additional studies could review the timing of the neutralisation techniques. There is still no clear evidence about whether an embedding process occurs. This would be valuable insight.

Future research would benefit from additional control variables such as spirituality and moral identity (Casidy and Arli, 2018; Chowdhury and Fernando, 2013; Husemann and Eckhardt,

2019; Rodriguez-Rad and Ramos-Hidalgo, 2018). These variables have been researched in the consumer ethics literature and it would be interesting to see whether this has an impact on the effects found in this thesis.

Additionally, the measurement and sampling have limitations. Studies one and two experiments do not find significant results. The experiments are conducted online rather than in a controlled laboratory. Covid-19 restrictions during the PhD process prohibit the conduct of laboratory experiments. Future research will benefit from conducting controlled laboratory experiments for manipulations. There are a limited number of studies that successfully manipulate locus of control (chance) (Leung, 2018). This indicates that it is dispositional trait. Further, there are limited studies that manipulate moral disengagement (Stanger and Backhouse, 2020). This may indicate that the online manipulations are not effective, or that moral disengagement is a state of mind rather than situationally activated. Additional research would benefit from laboratory experiments for confirmation. Further, the three studies are sampled from adults in the USA which is a developed country with a specific cultural demographic. Further research could examine different economies and demographics.

Social desirability bias is a possibility with surveyed respondents potentially overstating their desire to be more ethical or “do the right thing” (Casais and Faria, 2022). Self-reported behaviours are measured in these studies and are not as accurate as observed behaviours. These concerns are addressed by using scales worded with direct behaviours rather than attitudes or intentions. However, it is a limitation of the research that direct observations could not be made to determine how these processes result in purchases at the point of sale.

## GLOSSARY

*Attitude-behaviour gap*: the difference between consumers' ethical attitudes or intentions and their actual behaviour in ethical consumption (Govind et al. 2019; Park and Lin, 2020; Wiederhold and Martinez, 2018).

*Ethical consumption*: purchase, use and disuse motivated by political, religious, spiritual, environmental or social factors (Harrison et al. 2005).

*Ethically minded consumer behaviour*: consumption choices that consider environmental issues and corporate social responsibility (Sudbury-Riley and Kohlbacher, 2016).

*Locus of control*: an individual's perception of whether they have the ability to bring about change through their own behaviour (Levenson, 1981).

*Locus of control (internal)*: individuals believe outcomes are within their control (Levenson, 1981).

*Locus of control (external)*: including sub-dimensions of *chance* and *powerful others* where outcomes are determined by fate or luck, or powerful others respectively (Levenson, 1981).

*Moral disengagement*: a self-regulatory process used when people act in conflict with their moral beliefs and self-concept (Bandura, 1990). To cope with unethical behaviour, moral standards are abandoned or reconstructed with meritorious purposes allowing the consumer to retain their sense of moral integrity (Bandura et al. 1996; Detert et al. 2008).

*Neutralisation techniques*: a self-regulatory process used to disregard or soften the impact of behaviour that contradicts self-concept or social norms. The consumer validates their unethical behaviour with internal defenses in the form of justifications that normalise their decisions despite this conflict (Sykes and Matza, 1957).

*Trait cynicism*: "a general attitude characterised by feelings of frustration and disillusionment as well as distrust of other persons, groups, ideologies, social conventions, and institutions" (Detert et al. 2008, p.377).

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## APPENDICES

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## APPENDIX A: STUDY ONE QUESTIONNAIRE

### ETHICAL STATEMENT

Date: August 31, 2020

#### **Project Title**

How Moral Disengagement & Neutralisation Techniques Explain (The Lack of) Ethical Consumption

I am conducting a research investigation into the relationships between consumers' ethical attitudes and their behavior. As part of this study, I invite you to complete a questionnaire. The questionnaire includes questions about your ethical sensitivity, personality traits and your feelings and opinions on various ethical scenarios. This questionnaire may take approximately 30-40 minutes to complete. There are no correct answers; I am just interested in your opinions.

Participation in this study is **completely voluntary** and you may withdraw at any time without risking any negative consequences. If you choose to withdraw your participation in this study, the information you have provided will be immediately destroyed. All the data collected in this study will be treated with complete **confidentiality** and not made accessible to any person outside of the researcher working on this project. The information I obtain from you will be dealt with in a manner that ensures you remain **anonymous**. Data will be stored in a secured location at Bond University for a period of 5 years in accordance with the guidelines set out by the Bond University Human Research Ethics Committee.

It is anticipated that the data collected during this study will assist me in understanding the factors influencing ethical attitudes and behaviors of consumers. Your participation in this study will enhance work towards developing policy recommendations and assisting marketing to encourage ethical consumer behavior.

If you experience distress from participation in this research, you may contact free counselling services such as those provided by the Samaritans, [www.samaritansnyc.org](http://www.samaritansnyc.org).

Should you have any complaints concerning the manner in which this research is being conducted please make contact with –

Bond University Human Research Ethics Committee,  
c/o Bond University Office of Research Services.

Bond University, Gold Coast, Australia 4229

Tel: +61 7 5595 4194 Fax: +61 7 5595 1120 Email: [buhrec@bond.edu.au](mailto:buhrec@bond.edu.au)

I thank you for taking the time to assist me with this research.

Regards,

Robyn McCormack

Bond Business School

Bond University

Gold Coast, QLD 4229

Tel: +61-7-5595 2009

## SECTION A: LOCUS OF CONTROL (CHANCE)

(Levenson, 1981)

Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 6 where:

- 1 = Strongly Disagree
- 2 = Moderately Disagree
- 3 = Slightly Disagree
- 4 = Slightly Agree
- 5 = Moderately Agree
- 6 = Strongly Agree

1. To a great extent my life is controlled by accidental happenings.
2. Often there is no chance of protecting my personal interests from bad luck happenings.
3. When I get what I want it's usually because I'm lucky.
4. I have often found that what is going to happen will happen.
5. Whether or not I get into a car accident is mostly a matter of luck.
6. It's not always wise for me to plan too far ahead because many things turn out to be a matter of good or bad fortune.
7. Whether or not I get to be a leader depends on whether I'm lucky enough to be in the right place at the right time.
8. It's chiefly a matter of fate whether or not I have a few friends or many friends.

## SECTION B: TRAIT CYNICISM

(Chowdhury and Fernando, 2014)

Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 7 where:

- 1 = Strongly Disagree
- 2 = Moderately Disagree
- 3 = Slightly Disagree
- 4 = Neither Agree nor Disagree
- 5 = Slightly Agree
- 6 = Moderately Agree
- 7 = Strongly Agree

1. If most people could get into a movie without paying and be sure that they would not be seen, they would do it.
2. Most people would tell a lie if they could gain by it.
3. People claim that they have ethical standards regarding honesty and morality, but few people stick to them when the chips are down.
4. People pretend to care more about one another than they really do.
5. Most people are not really honest for a desirable reason; they are afraid of getting caught.

## SECTION C: MORAL DISENGAGEMENT

(Detert et al. 2008; Bandura et al. 1996)

Below is a series of attitude statements. Each represents a commonly held opinion. There are no right or wrong answers. You will probably agree with some items and disagree with others. We are interested in the extent to which you agree or disagree with such matters of opinion. Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 7 where:

- 1 = Strongly Disagree
- 2 = Moderately Disagree
- 3 = Slightly Disagree
- 4 = Neither Agree nor Disagree
- 5 = Slightly Agree
- 6 = Moderately Agree
- 7 = Strongly Agree

### BEHAVIOUR LOCUS

#### *Moral Justification*

- It is alright to fight to protect your friends.
- It is ok to steal to take care of your family's needs.
- It is ok to attack someone who threatens your family's honour.

#### *Euphemistic Labelling*

- Sharing test questions is just a way of helping your friends.
- Talking about people behind their backs is just part of the game.
- Looking at a friend's homework without permission is just "borrowing it".

#### *Advantageous Comparison*

- Damaging some property is no big deal when you consider that others are beating up people.
- Stealing some money is not too serious compared to those who steal a lot of money.
- Compared to other illegal things people do, taking some things from a store without paying for them is not very serious.

## AGENCY LOCUS

### *Displacement of Responsibility*

- If people are living under bad conditions, they cannot be blamed for behaving aggressively.
- If someone is pressured into doing something, they shouldn't be blamed for it.
- People cannot be blamed for misbehaving if their friends pressured them to do it.

### *Diffusion of Responsibility*

- A member of a group or team should not be blamed for the trouble the team caused.
- If a group decides together to do something harmful, it is unfair to blame any one member of the group for it.
- You can't blame a person who plays only a small part in the harm caused by a group.

## EFFECTS LOCUS

### *Distortion of Consequences*

- People don't mind being teased because it shows interest in them.
- Teasing someone does not really hurt them.
- Insults don't really hurt anyone.

## VICTIM LOCUS

### *Attribution of Blame*

- If someone leaves something lying around, it's their own fault if it gets stolen.
- People who are mistreated have usually done things to deserve it.
- People are not at fault for misbehaving at work if their managers mistreat them.

### *Dehumanisation*

- Some people deserve to be treated like animals.
- It is OK to treat badly someone who behaved like a 'worm'.
- Someone who is obnoxious does not deserve to be treated like a human being.

## SECTION D: NEUTRALISATION TECHNIQUES

Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 7 where:

- 1 = Strongly Disagree
- 2 = Moderately Disagree
- 3 = Slightly Disagree
- 4 = Neither Agree nor Disagree
- 5 = Slightly Agree
- 6 = Moderately Agree
- 7 = Strongly Agree

### *Denial of Responsibility (Fukukawa et al. 2017)*

1. I do not purchase ethical products because it is not my fault.

### *Denial of Injury (Fukukawa et al. 2017)*

2. I do not purchase ethical products because not buying them will not cause any serious injuries.

### *Appeal to Higher Loyalties (Fukukawa et al. 2017)*

3. I do not purchase ethical products because I care more about people who surround me such as my family and friends.

### *Denial of Victim (Fukukawa et al. 2017)*

4. I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones.

### *Condemnation of the Condemners (Fukukawa et al. 2017)*

5. I do not purchase ethical products because it is the firms that are at fault. They engineer methods of exploitation that have nothing to do with me (condemnation of the condemners).

### *Metaphor of the Ledger (Adapted from Siponen et al. 2012)*

6. I feel my other good actions compensates for my occasional purchase of unethical products.

### *Claim of Relative Acceptability (Adapted from Hinduja, 2007)*

7. Buying products that are not ethical is better or at least more acceptable than going out and tangibly harming people.

SECTION E: ETHICALLY MINDED CONSUMER BEHAVIOUR (Sudbury-Riley and Kohlbacher, 2016)

Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 5 where:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = Neither Agree nor Disagree
- 4 = Agree
- 5 = Strongly Agree

1. When there is a choice, I always choose the product that contribute to the least amount of environmental damage.
2. I have switched products for environmental reasons.
3. If I understand the potential damage to the environment that some products can cause, I do not purchase those products.
4. I do not buy household products that harm the environment.
5. Whenever possible, I buy products packaged in reusable or recyclable containers.
6. I make every effort to buy paper products (toilet paper, tissues etc.) made from recycled paper.
7. I will not buy a product if I know the company that sells it is socially irresponsible.
8. I do not buy products from companies that I know use sweatshop labor, child labor, or other poor working conditions.
9. I have paid more for environmentally friendly products when there is a cheaper alternative.
10. I have paid more for socially responsible products when there is a cheaper alternative.



SECTION F: ATTITUDE-BEHAVIOUR GAP (Kennedy et al. 2009)

Ethical consumption occurs when consumers purchase and consume goods and services conscious of environmental and social issues.

To what extent is ethical consumption a priority in your life? Please select from 1 of the following:

- Ethical consumption is a very low priority for me.
- I always consider the environmental and social impacts of my purchases but often time and resources prevent me from doing what I feel is best.
- I have oriented my entire lifestyle incorporating environmental and social concerns in my purchases and consumption.

## SECTION G: DEMOGRAPHIC QUESTIONS

1. What is your gender?

- Male
- Female
- Other

2. What is your age? \_\_\_\_\_ years

**APPENDIX B: STUDY ONE TABLES**

**Table 63. Study One Reliabilities, Item Means, Factor Loadings and Scales**

	<b>AVE</b>	<b>Mean</b>	<b>Standard Deviation</b>	<b>Factor Loading</b>
<b>Locus of control (chance)</b>	0.487	3.389	1.156	
1. To a great extent my life is controlled by accidental happenings.		3.33	1.557	0.682
2. Often there is no chance of protecting my personal interests from bad luck happenings.		3.68	1.454	0.642***
3. When I get what I want it's usually because I'm lucky.		3.18	1.552	0.753***
5. Whether or not I get into a car accident is mostly a matter of luck.		3.08	1.597	0.725***
6. It's not always wise for me to plan too far ahead because many things turn out to be a matter of good or bad fortune.		3.56	1.501	0.691***
7. Whether or not I get to be a leader depends on whether I'm lucky enough to be in the right place at the right time.		3.65	1.531	0.685***
8. It's chiefly a matter of fate whether or not I have a few friends or many friends.		3.25	1.618	0.703***
<b>Trait cynicism</b>	0.576	4.832	1.423	
1. If most people could get into a movie without paying and be sure that they would not be seen, they would do it.		4.70	1.892	0.736***
2. Most people would tell a lie if they could gain by it.		4.96	1.665	0.810***
3. People claim that they have ethical standards regarding honesty and morality, but few people stick to them when the chips are down.		4.86	1.724	0.799***
4. People pretend to care more about one another than they really do.		4.97	1.708	0.721***
5. Most people are not really honest for a desirable reason; they are afraid of getting caught.		4.67	1.782	0.724***

<b>Moral disengagement behaviour locus</b>	0.625	2.856	1.646	
2. It is ok to steal to take care of your family's needs.		3.15	2.077	0.675
3. It is ok to attack someone who threatens your family's honour.		3.77	1.983	0.520***
4. Sharing test questions is just a way of helping your friends.		3.13	2.069	0.743***
5. Talking about people behind their backs is just part of the game.		2.80	2.010	0.776***
6. Looking at a friend's homework without permission is just "borrowing it".		2.66	2.061	0.889***
8. Stealing some money is not too serious compared to those who steal a lot of money.		2.37	1.993	0.896***
9. Compared to other illegal things people do, taking some things from a store without paying for them is not very serious.		2.52	1.998	0.888***
<b>Moral disengagement agency locus</b>	0.581	3.236	1.681	
1. If people are living under bad conditions, they cannot be blamed for behaving aggressively.		2.94	2.062	0.734
2. If someone is pressured into doing something, they shouldn't be blamed for it.		3.26	2.070	0.872***
3. People cannot be blamed for misbehaving if their friends pressured them to do it.		2.81	2.049	0.905***
4. A member of a group or team should not be blamed for the trouble the team caused.		3.62	2.077	0.654***
5. If a group decides together to do something harmful, it is unfair to blame any one member of the group for it.		3.75	2.295	0.543***
6. You can't blame a person who plays only a small part in the harm caused by a group.		3.03	2.052	0.802***
<b>Moral disengagement victim effects locus</b>	0.651	2.815	1.681	
1. People don't mind being teased because it shows interest in them.		2.93	2.026	0.824
2. Teasing someone does not really hurt them.		2.60	1.969	0.859***
3. Insults don't really hurt anyone.		2.31	1.946	0.834***

4. If someone leaves something lying around, it's their own fault if it gets stolen.		3.21	2.151	0.625***
5. People who are mistreated have usually done things to deserve it.		2.81	2.021	0.842***
6. People are not at fault for misbehaving at work if their managers mistreat them.		3.08	1.987	0.769***
7. Some people deserve to be treated like animals.		2.86	2.144	0.793***
8. It is OK to treat badly someone who behaved like a 'worm'.		2.78	2.028	0.850***
9. Someone who is obnoxious does not deserve to be treated like a human being.		2.75	2.032	0.842***
<b>Neutralisation techniques</b>	0.534	3.633	1.414	
1. I do not purchase ethical products because it is not my fault.		3.33	1.900	0.829
2. I do not purchase ethical products because not buying them will not cause any serious injuries.		3.46	1.842	0.829***
3. I do not purchase ethical products because I care more about people who surround me such as my family and friends.		3.71	1.861	0.735***
4. I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones.		3.65	1.790	0.747***
5. I do not purchase ethical products because it is the firms that are at fault. They engineer methods of exploitation that have nothing to do with me (condemnation of the condemners).		3.51	1.782	0.774***
6. I feel my other good actions compensate for my occasional purchase of unethical products.		3.61	1.815	0.639***
7. Buying products that are not ethical is better or at least more acceptable than going out and tangibly harming people.		4.17	1.933	0.505***
<b>Ethically minded consumer behaviour</b>	0.508	3.482	0.853	
1. When there is a choice, I always choose the product that contribute to the least amount of environmental damage.		3.41	1.186	0.680

2. I have switched products for environmental reasons.		3.33	1.204	0.751***
3. If I understand the potential damage to the environment that some products can cause, I do not purchase those products.		3.65	1.097	0.728***
4. I do not buy household products that harm the environment.		3.38	1.094	0.742***
5. Whenever possible, I buy products packaged in reusable or recyclable containers.		3.75	1.024	0.674***
6. I make every effort to buy paper products (toilet paper, tissues etc.) made from recycled paper.		3.43	1.148	0.662***
7. I will not buy a product if I know the company that sells it is socially irresponsible.		3.54	1.113	0.685***
9. I have paid more for environmentally friendly products when there is a cheaper alternative.		3.44	1.197	0.748***
10. I have paid more for socially responsible products when there is a cheaper alternative.		3.41	1.178	0.738***

\*\*\*  $p < 0.001$

**Table 64. Study One Exploratory Factor Analysis Communalities**

	Initial	Extraction
If most people could get into a movie without paying and be sure that they would not be seen, they would do it	1.000	.638
Most people would tell a lie if they could gain by it	1.000	.712
People claim that they have ethical standards regarding honesty and morality, but few people stick to them when the chips are down	1.000	.702
People pretend to care more about one another than they really do	1.000	.633
Most people are not really honest for a desirable reason; they are afraid of getting caught	1.000	.627
To a great extent my life is controlled by accidental happenings	1.000	.558
Often there is no chance of protecting my personal interests from bad luck happenings	1.000	.520
When I get what I want it's usually because I'm lucky	1.000	.635
Whether or not I get into a car accident is mostly a matter of luck	1.000	.613
It's not always wise for me to plan too far ahead because many things turn out to be a matter of good or bad fortune	1.000	.580
Whether or not I get to be a leader depends on whether I'm lucky enough to be in the right place at the right time	1.000	.591
It's chiefly a matter of fate whether or not I have a few friends or many friends	1.000	.522
It is ok to steal to take care of your family's needs	1.000	.507
It is ok to attack someone who threatens your family's honor	1.000	.479
Sharing test questions is just a way of helping your friends	1.000	.610
Talking about people behind their backs is just part of the game	1.000	.686
Looking at a friend's homework without permission is just "borrowing it"	1.000	.762
Stealing some money is not too serious compared to those who steal a lot of money	1.000	.755
Compared to other illegal things people do, taking some things from a store without paying for them is not very serious	1.000	.756
If people are living under bad conditions, they cannot be blamed for behaving aggressively	1.000	.617
If someone is pressured into doing something, they shouldn't be blamed for it	1.000	.704
People cannot be blamed for misbehaving if their friends pressured them to do it	1.000	.743
A member of a group or team should not be blamed for the trouble the team caused	1.000	.736
If a group decides together to do something harmful, it is unfair to blame any one member of the group for it	1.000	.654
You can't blame a person who plays only a small part in the harm caused by a group	1.000	.697
People don't mind being teased because it shows interest in them	1.000	.712
Teasing someone does not really hurt them	1.000	.765

Insults don't really hurt anyone	1.000	.733
If someone leaves something lying around, it's their own fault if it gets stolen	1.000	.526
People who are mistreated have usually done things to deserve it	1.000	.736
People are not at fault for misbehaving at work if their managers mistreat them	1.000	.655
Some people deserve to be treated like animals	1.000	.653
It is OK to treat badly someone who behaved like a 'worm'	1.000	.740
Someone who is obnoxious does not deserve to be treated like a human being	1.000	.726
I do not purchase ethical products because it is not my fault	1.000	.733
I do not purchase ethical products because not buying them will not cause any serious injuries	1.000	.748
I do not purchase ethical products because I care more about people who surround me such as my family and friends	1.000	.693
I do not purchase ethical products because firms manufacture their products unethically. If the products had been produced ethically, I would not have bought unethical ones	1.000	.728
I do not purchase ethical products because it is the firms that are at fault. They engineer methods of exploitation that have nothing to do with me (condemnation of the condemners)	1.000	.676
I feel my legitimate use of products compensates for my occasional purchase of unethical products	1.000	.771
I feel my overall law-abiding behaviour compensates for my occasional purchase of unethical products	1.000	.819
I feel my other good actions for my occasional purchase of unethical products	1.000	.837
Buying products that are not ethical is better or at least more acceptable than going out and tangibly harming people	1.000	.608
When there is a choice, I always choose the product that contributes to the least amount of environmental damage.	1.000	.626
I have switched products for environmental reasons	1.000	.619
If I understand the potential damage to the environment that some products can cause, I do not purchase those products	1.000	.650
I do not buy household products that harm the environment	1.000	.647
Whenever possible, I buy products packaged in reusable or recyclable containers	1.000	.619
I make every effort to buy paper products (toilet paper, tissues, etc.) made from recycled paper	1.000	.548
I will not buy a product if I know that the company that sells it is socially irresponsible	1.000	.615
I have paid more for environmentally friendly products when there is a cheaper alternative	1.000	.714
I have paid more for socially responsible products when there is a cheaper alternative	1.000	.676

Extraction Method: Principal Component Analysis.



**Table 65. Study One Exploratory Factory Analysis Total Variance Explained**

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	19.382	37.273	37.273	19.382	37.273	37.273
2	4.768	9.169	46.442	4.768	9.169	46.442
3	3.213	6.179	52.621	3.213	6.179	52.621
4	2.014	3.874	56.495	2.014	3.874	56.495
5	1.653	3.180	59.675	1.653	3.180	59.675
6	1.308	2.514	62.189	1.308	2.514	62.189
7	1.247	2.398	64.587	1.247	2.398	64.587
8	1.023	1.968	66.554	1.023	1.968	66.554
9	.944	1.816	68.370			
10	.875	1.683	70.053			
11	.767	1.475	71.529			
12	.743	1.429	72.958			
13	.683	1.313	74.271			
14	.675	1.299	75.570			
15	.643	1.237	76.807			
16	.593	1.140	77.947			
17	.575	1.106	79.053			
18	.567	1.091	80.144			
19	.536	1.031	81.175			
20	.529	1.018	82.193			
21	.512	.985	83.178			
22	.490	.942	84.119			
23	.463	.890	85.010			
24	.449	.864	85.873			
25	.443	.852	86.725			
26	.434	.834	87.559			
27	.402	.774	88.333			
28	.389	.748	89.080			

29	.382	.735	89.816			
30	.350	.674	90.489			
31	.348	.669	91.159			
32	.333	.640	91.799			
33	.331	.637	92.435			
34	.324	.623	93.058			
35	.306	.588	93.646			
36	.291	.561	94.206			
37	.275	.529	94.736			
38	.256	.493	95.229			
39	.253	.487	95.716			
40	.249	.479	96.195			
41	.234	.451	96.645			
42	.220	.423	97.068			
43	.209	.402	97.470			
44	.186	.357	97.827			
45	.180	.347	98.174			
46	.171	.329	98.503			
47	.165	.317	98.820			
48	.142	.273	99.093			
49	.138	.265	99.358			
50	.127	.244	99.602			
51	.111	.213	99.815			
52	.096	.185	100.000			

**Table 66. Study One Model Validity Measures**

	<b>LOCCh</b>	<b>Cyn</b>	<b>MD Behv</b>	<b>MD Agnc</b>	<b>MD VEff</b>	<b>NT</b>	<b>EMCB</b>
<b>Locus of control (chance)</b>	<b>0.698</b>						
<b>Trait cynicism</b>	0.466***	<b>0.759</b>					
<b>Moral disengagement behaviour locus</b>	0.757***	0.271***	<b>0.791</b>				
<b>Moral disengagement agency locus</b>	0.692***	0.272***	0.843***	<b>0.762</b>			
<b>Moral disengagement victim effects locus</b>	0.695***	0.311***	0.893***	0.865***	<b>0.807</b>		
<b>Neutralisation techniques</b>	0.572***	0.268***	0.663***	0.624***	0.705***	<b>0.731</b>	
<b>Ethically minded consumer behaviour</b>	0.320***	0.190***	0.289***	0.374***	0.321***	0.099*	<b>0.713</b>

LOC (chance) = Locus of control (chance), MD behaviour = Moral disengagement behaviour locus, MD agency = Moral disengagement agency locus, MD victim effects = Moral disengagement victim effects locus, NT = neutralisation techniques, EMCB = Ethically minded consumer behaviour

\*\*\*p < 0.001, \*p < 0.100

Note: The bold values on the diagonal are the squared roots of the AVEs. In an AVE analysis, the square root of every AVE value belonging to each latent construct is tested to examine whether it is much larger than any correlation among any pair of latent constructs. AVE measures the explained variance of the construct. The AVE is compared with the correlation coefficient to examine if the items of the construct explain more variance than do the items of the other constructs (Zaiğ and Berteau, 2011).

**Table 67. Study One Correlation Matrix**

		LOCCh	Cyn	MD Behv	MD Agnc	MD VEff	NT	EMCB	AB Gap Low	AB Gap	AB Gap High	Age	Gender Male	Gender Female
<b>Locus of control (chance)</b>	Pearson Correlation													
	Sig. (2-tailed)													
	N													
<b>Trait cynicism</b>	Pearson Correlation	.423**												
	Sig. (2-tailed)	<.001												
	N	436												
<b>Moral disengagement behaviour locus</b>	Pearson Correlation	.707**	.278**											
	Sig. (2-tailed)	<.001	<.001											
	N	436	436											
<b>Moral disengagement agency locus</b>	Pearson Correlation	.615**	.269**	.753**										
	Sig. (2-tailed)	<.001	<.001	<.001										
	N	436	436	436										
<b>Moral disengagement victim effects locus</b>	Pearson Correlation	.638**	.305**	.842**	.786**									
	Sig. (2-tailed)	<.001	<.001	<.001	<.001									
	N	436	436	436	436									

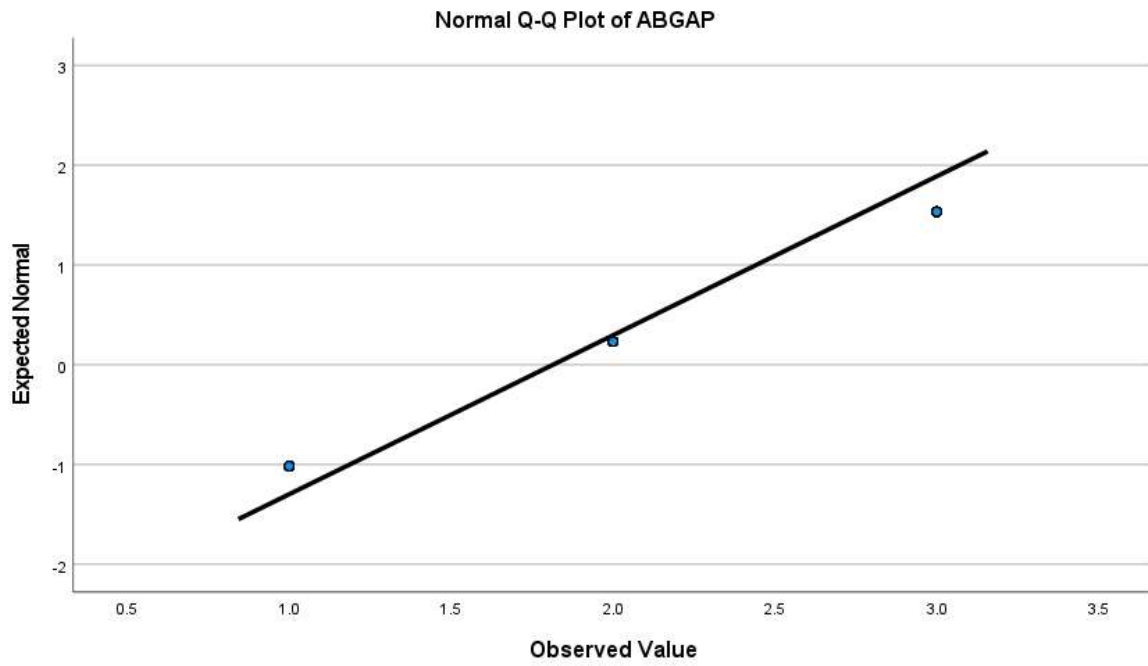
		LOCCh	Cyn	MD Behv	MD Agnc	MD VEff	NT	EMCB	AB Gap Low	AB Gap	AB Gap High	Age	Gender Male	Gender Female
<b>Neutralisation Techniques</b>	Pearson Correlation	.525**	.261**	.647**	.582**	.684**								
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001								
	N	436	436	436	436	436								
<b>Ethically Minded Consumer Behaviour</b>	Pearson Correlation	.295**	.172**	.285**	.345**	.304**	.109*							
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001	.022							
	N	436	436	436	436	436	436							
<b>AB Gap Low Priority</b>	Pearson Correlation	-.088	-.074	-.072	-.112*	-.023	.124**	-.415**						
	Sig. (2-tailed)	.066	.123	.131	.019	.633	.010	<.001						
	N	436	436	436	436	436	436	436						
<b>AB Gap</b>	Pearson Correlation	.071	.082	.033	.071	-.012	-.046	.198**	-.717**					
	Sig. (2-tailed)	.139	.088	.494	.141	.802	.339	<.001	<.001					
	N	436	436	436	436	436	436	436	436					
<b>AB Gap High Priority</b>	Pearson Correlation	.008	-.025	.042	.038	.045	-.086	.227**	-.212**	-.530**				
	Sig. (2-tailed)	.871	.605	.381	.434	.351	.073	<.001	<.001	<.001				
	N	436	436	436	436	436	436	436	436	436	436			

		LOCCh	Cyn	MD Behv	MD Agnc	MD VEff	NT	EMCB	AB Gap Low	AB Gap	AB Gap High	Age	Gender Male	Gender Female
<b>Age</b>	Pearson Correlation	-.188**	-.150**	-.291**	-.336**	-.241**	-.155**	-.072	.128**	-.068	-.060			
	Sig. (2-tailed)	<.001	.002	<.001	<.001	<.001	.001	.132	.008	.157	.208			
	N	436	436	436	436	436	436	436	436	436	436			
<b>Gender Male</b>	Pearson Correlation	.213**	.048	.265**	.198**	.295**	.213**	.020	.088	-.074	-.003	.073		
	Sig. (2-tailed)	<.001	.321	<.001	<.001	<.001	<.001	.670	.068	.124	.949	.130		
	N	436	436	436	436	436	436	436	436	436	436	436		
<b>Gender Female</b>	Pearson Correlation	-.228**	-.041	-.286**	-.220**	-.306**	-.222**	-.029	-.078	.089	-.030	-.049	-.982**	
	Sig. (2-tailed)	<.001	.396	<.001	<.001	<.001	<.001	.551	.105	.064	.534	.304	.000	
	N	436	436	436	436	436	436	436	436	436	436	436	436	
<b>Gender Other</b>	Pearson Correlation	.078	-.036	.111*	.115*	.060	.045	.043	-.051	-.079	.173**	-.123*	-.095*	-.095*
	Sig. (2-tailed)	.105	.453	.021	.016	.212	.349	.373	.284	.101	<.001	.010	.047	.047
	N	436	436	436	436	436	436	436	436	436	436	436	436	436

**Table 68. Study One Collinearity Statistics**

<b>Variable</b>	<b>Coeff.</b>	<b>t-stat</b>	<b>p value</b>	<b>Collinearity Statistics</b>	
				<b>Tolerance</b>	<b>VIF</b>
(Constant)	2.845	17.710	<.001		
Locus of control (chance)	.099	1.999	.046	.432	2.314
Trait cynicism	.035	1.181	.238	.810	1.235
Moral disengagement behaviour locus	-.005	-.097	.922	.228	4.389
Moral disengagement agency locus	.132	3.472	<.001	.346	2.892
Moral disengagement victim effects locus	.083	1.722	.086	.217	4.612
Neutralisation techniques	-.142	-3.781	<.001	.508	1.967

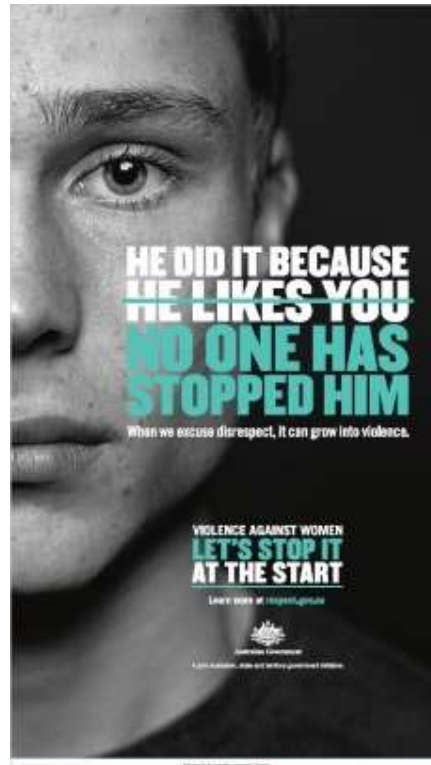
**Figure 9. Normality Distribution for Kruskal-Wallis Test (Assumption Four) for Attitude-behaviour Gap for Study One**





APPENDIX C: STOP IT AT THE START CAMPAIGN

Figure 10. Stop it at the Start Campaign





Australian Government (2022) Bring up respect. © Commonwealth of Australia, (accessed 28/09/2018) [available at <https://www.respect.gov.au/the-campaign/campaign-materials/>].  
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## **APPENDIX D: STUDY TWO QUALTRICS QUESTIONNAIRE**

### **ETHICAL STATEMENT**

Date: December 1, 2020

#### Project Title

Experimentally assessing the effects of locus of control on moral disengagement

I am conducting a research investigation into the relationships between consumers' world views and moral disengagement. As part of this study, I invite you to complete a questionnaire. The questionnaire includes questions about your world views, personality traits and your feelings and opinions on various ethical scenarios. This questionnaire may take approximately 30 minutes to complete. There are no correct answers; I am just interested in your opinions.

Participation in this study is completely voluntary and you may withdraw at any time without risking any negative consequences. If you choose to withdraw your participation in this study, the information you have provided will be immediately destroyed. All the data collected in this study will be treated with complete confidentiality and not made accessible to any person outside of the researcher working on this project. The information I obtain from you will be dealt with in a manner that ensures you remain anonymous. Data will be stored in a secured location at Bond University for a period of 5 years in accordance with the guidelines set out by the Bond University Human Research Ethics Committee.

It is anticipated that the data collected during this study will assist me in understanding the factors influencing ethical attitudes and behaviors of consumers. Your participation in this study will enhance work towards developing policy recommendations and assisting marketing to encourage ethical consumer behavior.

If you experience distress from participation in this research, you may contact free counselling services such as those provided by the Samaritans, [www.samaritansnyc.org](http://www.samaritansnyc.org).

Should you have any complaints concerning the manner in which this research is being conducted please make contact with –

Bond University Human Research Ethics Committee,  
c/o Bond University Office of Research Services.

Bond University, Gold Coast, Australia 4229

Tel: +61 7 5595 4194 Fax: +61 7 5595 1120 Email: [buhrec@bond.edu.au](mailto:buhrec@bond.edu.au)

I thank you for taking the time to assist me with this research.

Regards,

Robyn McCormack

Bond Business School  
Bond University  
Gold Coast, QLD 4229  
Tel: +61-7-5595 2009

## STUDY TWO EXPERIMENT

SECTION A: Trait cynicism scale (Chowdhury and Fernando, 2014) See Appendix A.

SECTION B: Locus of control experiment (Leung, 2018)

Condition 1 (Internal)

1. Please list 2 of the most important individual (internal) causes of poverty.
2. Please list 2 of the most important individual (internal) causes of violence.
3. Please list 2 of the most important individual (internal) causes of binge drinking.

Condition 2 (External)

1. Please list 2 of the most important social (external) causes of poverty.
2. Please list 2 of the most important social (external) causes of violence.
3. Please list 2 of the most important social (external) causes of binge drinking.

SECTION C: Locus of control scale (Levenson, 1981)

Please indicate how strongly you agree or disagree with each of the following statements by selecting a number between 1 and 6 where:

- 1 = Strongly Disagree
- 2 = Moderately Disagree
- 3 = Slightly Disagree
- 4 = Slightly Agree
- 5 = Moderately Agree
- 6 = Strongly Agree

INTERNAL LOCUS OF CONTROL

*Internal Scale* (1, 4, 5, 9, 18, 19, 21, 23) High score indicates that the subject expects to have control over his or her own life. Low score indicates that the subject does not expect to have control over his or her own life.

EXTERNAL LOCUS OF CONTROL

*Powerful Others Scale* (3, 8, 11, 13, 15, 17, 20, 22) High score indicates that the subject expects powerful others to have control over his or her life. Low score indicates that the subject expects powerful others do not have control over his or her life.

*Chance* scale (2, 6, 7, 10, 12, 14, 16, 24) High score indicates that the subject expects chance forces (luck) to have control over his or her life. Low score indicates that the subject expects chance forces do not control his or her life.

1. Whether or not I get to be a leader depends mostly on my ability.
2. To a great extent my life is controlled by accidental happenings.
3. I feel like what happens in my life is mostly determined by powerful people.
4. Whether or not I get into a car accident depends mostly on how good a driver I am.
5. When I make plans, I am almost certain to make them work.
6. Often there is no chance of protecting my personal interests from bad luck happenings.
7. When I get what I want it's usually because I'm lucky.
8. Although I might have a good ability, I will not be given leadership responsibility without appealing to those in positions of power.
9. How many friends I have depends on how nice a person I am.
10. I have often found that what is going to happen will happen.
11. My life is chiefly controlled by powerful others.
12. Whether or not I get into a car accident is mostly a matter of luck.
13. People like myself have very little chance of protecting our personal interests when they conflict with those of strong pressure groups.
14. It's not always wise for me to plan too far ahead because many things turn out to be a matter of good or bad fortune.
15. Getting what I want requires pleasing those people above me.
16. Whether or not I get to be a leader depends on whether I'm lucky enough to be in the right place at the right time.
17. If important people were to decide they didn't like me, I probably wouldn't make many friends.
18. I can pretty much determine what will happen in my life.
19. I am usually able to protect my personal interests.
20. Whether or not I get into a car accident depends mostly on the other driver.
21. When I get what I want, it's usually because I worked hard for it.
22. In order to have my plans work, I make sure that they fit in with the desires of people who have power over me.
23. My life is determined by my own actions.
24. It's chiefly a matter of fate whether or not I have a few friends or many friends.

SECTION D: Moral disengagement scale (Detert et al. 2008 adapted from Bandura et al. 1996) See Appendix A.

SECTION E: Neutralisation techniques scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012). See Appendix A.

SECTION F: Demographics. See Appendix A.

**APPENDIX E: STUDY TWO TABLES**

**Table 69. Study Two Correlation Matrix**

		<b>LOCCh</b>	<b>Cyn</b>	<b>MD Behv</b>	<b>MD Agnc</b>	<b>MD VEff</b>	<b>NT</b>	<b>Age</b>	<b>Male</b>
<b>Locus of control (chance)</b>	Pearson Correlation								
	Sig. (2-tailed)								
	N								
<b>Trait Cynicism</b>	Pearson Correlation	.519**							
	Sig. (2-tailed)	<.001							
	N	100							
<b>Moral Disengagement Behaviour Locus</b>	Pearson Correlation	.763**	.431**						
	Sig. (2-tailed)	<.001	<.001						
	N	100	100						
<b>Moral Disengagement Agency Locus</b>	Pearson Correlation	.744**	.380**	.833**					
	Sig. (2-tailed)	<.001	<.001	<.001					
	N	100	100	100					
<b>Moral Disengagement Victim Effects Locus</b>	Pearson Correlation	.711**	.403**	.900**	.823**				
	Sig. (2-tailed)	<.001	<.001	<.001	<.001				
	N	100	100	100	100				
<b>Neutralisation Techniques</b>	Pearson Correlation	.710**	.394**	.795**	.834**	.809**			
	Sig. (2-tailed)	<.001	<.001	<.001	<.001	<.001			
	N	100	100	100	100	100			
<b>Age</b>	Pearson Correlation	-.365**	-.232*	-.462**	-.456**	-.474**	-.413**		
	Sig. (2-tailed)	<.001	.020	<.001	<.001	<.001	<.001		
	N	100	100	100	100	100	100		
<b>Gender Male</b>	Pearson Correlation	.381**	.193	.483**	.418**	.529**	.451**	-.328**	
	Sig. (2-tailed)	<.001	.054	<.001	<.001	<.001	<.001	<.001	
	N	100	100	100	100	100	100	100	
<b>Gender Female</b>	Pearson Correlation	-.381**	-.193	-.483**	-.418**	-.529**	-.451**	.328**	-1.000**
	Sig. (2-tailed)	<.001	.054	<.001	<.001	<.001	<.001	<.001	.000
	N	100	100	100	100	100	100	100	100

\*\* . Correlation is significant at the 0.01 level (2-tailed). \* . Correlation is significant at the 0.05 level (2-tailed).



**Table 70. Study Two Collinearity Statistics**

<b>Variable</b>	<b>Coeff.</b>	<b>t-stat</b>	<b>p value</b>	<b>Collinearity Statistics</b>	
				<b>Tolerance</b>	<b>VIF</b>
(Constant)	0.952	3.102	0.003		
Locus of control (chance)	0.109	1.156	0.251	0.338	2.957
Trait cynicism	0.024	0.362	0.718	0.725	1.380
Moral disengagement behaviour locus	0.051	0.449	0.655	0.149	6.701
Moral disengagement agency locus	0.409	4.409	<0001	0.254	3.941
Moral disengagement victim effects locus	0.254	2.427	0.017	0.173	5.790

## **APPENDIX F: STUDY THREE QUALTRICS QUESTIONNAIRE**

### ETHICAL STATEMENT

May 6, 2021

Experimentally assessing the effects of moral disengagement on neutralisation techniques

I am conducting a research investigation into the relationship between consumers' views and their ethical behaviours. As part of this study, I invite you to complete a questionnaire. The questionnaire includes questions about your feelings and opinions on various ethical scenarios. This questionnaire may take approximately 20 minutes to complete. There are no correct answers; I am just interested in your opinions.

Participation in this study is completely voluntary and you may withdraw at any time without risking any negative consequences. If you choose to withdraw your participation in this study, the information you have provided will be immediately destroyed. All the data collected in this study will be treated with complete confidentiality and not made accessible to any person outside of the researcher working on this project. The information I obtain from you will be dealt with in a manner that ensures you remain anonymous. Data will be stored in a secured location at Bond University for a period of 5 years in accordance with the guidelines set out by the Bond University Human Research Ethics Committee.

It is anticipated that the data collected during this study will assist me in understanding the factors influencing ethical attitudes and behaviors of consumers. Your participation in this study will enhance work towards developing policy recommendations and assisting marketing to encourage ethical consumer behavior.

If you experience distress from participation in this research, you may contact free counselling services such as those provided by the Samaritans, [www.samaritansnyc.org](http://www.samaritansnyc.org).

Should you have any complaints concerning the manner in which this research is being conducted please make contact with –

Bond University Human Research Ethics Committee,  
c/o Bond University Office of Research Services.

Bond University, Gold Coast, Australia 4229

Tel: +61 7 5595 4194 Fax: +61 7 5595 1120 Email: [buhrec@bond.edu.au](mailto:buhrec@bond.edu.au)

I thank you for taking the time to assist me with this research.

Regards,

Robyn McCormack

Bond Business School

Bond University

Gold Coast, QLD 4229

Tel: +61-7-5595 2009

## **STUDY THREE EXPERIMENT**

SECTION A: LOW MORAL DISENGAGEMENT CONDITION (adapted from Stanger and Backhouse, 2020).

*Please imagine yourself in the following situations.*

### **AGENCY LOCUS – DIFFUSION OF RESPONSIBILITY**

(YOU CAN'T BLAME A PERSON WHO PLAYS ONLY A SMALL PART IN THE HARM CAUSED BY A GROUP)

A close friend whom you want to impress talks you into helping them shoplift. You know that shoplifting is wrong. Even though it is not your idea, shoplifting is stealing, and any part you play in it makes you responsible.

### **EFFECTS LOCUS – DISTORTION OF CONSEQUENCES**

(insults don't really hurt anyone)

You are at a car dealership shopping for a new car. When weighing up the electric models versus the petrol-only models you find the electric cars significantly more expensive. You know that petrol cars are not good for the environment, hence you are considering paying the higher price to own an electric car.

### **VICTIM LOCUS – ATTRIBUTION OF BLAME**

(people who are mistreated have usually done things to deserve it)

You witness someone on social media being criticised for being vegan. Based on other comments in the social media feed, you find that this person used to be a meat-eater and used to make fun of vegans at that time. You recognise this is a double-standard but consider that everyone is entitled to change their mind. Hence you feel that this person should not be criticised.

SECTION A: HIGH MORAL DISENGAGEMENT CONDITION (adapted from Stanger and Backhouse, 2020)

*Please imagine yourself in the following situations.*

**AGENCY LOCUS – DIFFUSION OF RESPONSIBILITY**

(you can't blame a person who plays only a small part in the harm caused by a group)

A close friend whom you want to impress talks you into helping them shoplift. Your role is to distract the shop assistant. You are aware that shoplifting is wrong, but you are only talking to the shop assistant, not stealing yourself. You perceive that your role, in itself, is not wrong.

**EFFECTS LOCUS – DISTORTION OF CONSEQUENCES**

(insults don't really hurt anyone)

You are at a car dealership shopping for a new car. When weighing up the electric models versus the petrol-only models you find the electric cars significantly more expensive. When you voice your concern for the environmental impact of a petrol-only car, the salesperson assures you that the impact on the environment is minimal for city driving. Since you are only going to drive short distances in the city, you perceive that there is no need to pay extra for an electric vehicle and you can buy a petrol-fueled car.

**VICTIM LOCUS – ATTRIBUTION OF BLAME**

(people who are mistreated have usually done things to deserve it)

You witness someone on social media being criticised for being vegan. Based on other comments in the social media feed, you find that this person used to be a meat-eater and used to make fun of vegans at that time. You recognise this is a double-standard and consider that this former meat-eater who turned vegan is getting the criticism they deserve.

## SECTION B MANIPULATION CHECKS

Please indicate your level of agreement on a 7-point scale, anchored from 1 (strongly disagree) to 7 (strongly agree).

1. I should not be blamed for shoplifting when I am not directly involved in taking the product from the shelf.
2. I should be not blamed for driving a petrol-fueled car when my individual act will not make much difference in terms of environmental impact.
3. It's okay for me to criticise someone who did something to deserve it.

## SECTION C

Moral disengagement scale (Detert et al. 2008 adapted from Bandura et al. 1996). See Appendix A, Section C.

## SECTION D

Neutralisation techniques scale (Fukukawa et al. 2017; adapted from Hinduja, 2007 and Siponen et al. 2012). See Appendix A, Section D.

## SECTION E

Ethically minded consumer behaviour scale (Sudbury-Riley and Kohlbacher, 2016). See Appendix A, Section E.

## SECTION F

Attitude-behaviour gap scale (Adapted from Kennedy et al. 2009). See Appendix A, Section F.

## SECTION G

Demographics. See Appendix A, Section G.

**APPENDIX G. STUDY THREE TABLES**

**Table 71. Study Three Collinearity Statistics for Moral Disengagement Loci and Neutralisation Techniques**

Variable	Predicted Sign	Coeff.	t	Sig.	Collinearity Statistics	
					Tolerance	VIF
<b>(Constant)</b>	?	3.171	16.694	0.000		
<b>Moral disengagement behaviour locus</b>	-	-0.024	-0.285	0.776	0.314	3.185
<b>Moral disengagement agency locus</b>	+	0.155	2.383	0.018	0.462	2.164
<b>Moral engagement victim effects locus</b>	+	0.033	0.388	0.699	0.317	3.158
<b>Neutralisation techniques</b>	-	-0.059	-0.953	0.342	0.650	1.539

**Table 72. Study Three Correlation Matrix**

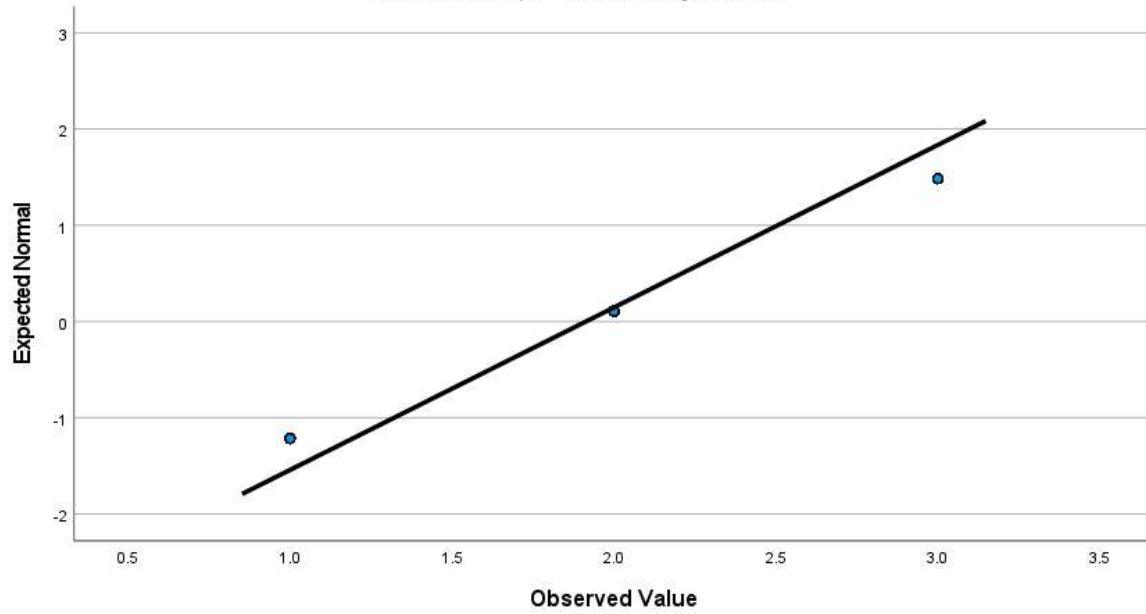
		MD Behv	MD Agnc	MD VEff	NT	EMCB	AB Gap Low	AB Gap	AB Gap High	Age	Male	Female
<b>Moral Disengagement Behaviour Locus</b>	Pearson Correlation											
	Sig. (2-tailed)											
	N	183										
<b>Moral Disengagement Agency Locus</b>	Pearson Correlation	.689**										
	Sig. (2-tailed)	<.001										
	N	183										
<b>Moral Disengagement Victim Effects Locus</b>	Pearson Correlation	.799**	.656**									
	Sig. (2-tailed)	<.001	<.001									
	N	183	183									
<b>Neutralisation Techniques</b>	Pearson Correlation	.474**	.526**	.549**								
	Sig. (2-tailed)	<.001	<.001	<.001								
	N	183	183	183								
<b>Ethically Minded Consumer Behaviour</b>	Pearson Correlation	.138	.218**	.141	.058							
	Sig. (2-tailed)	.062	.003	.057	.433							
	N	183	183	183	183							
<b>Attitude-Behaviour Gap Low Priority</b>	Pearson Correlation	.032	.012	.111	.273**	-.431**						
	Sig. (2-tailed)	.664	.868	.134	<.001	<.001						
	N	183	183	183	183	183						



		MD Behv	MD Agnc	MD VEff	NT	EMCB	AB Gap Low	AB Gap	AB Gap High	Age	Male	Female
<b>Attitude-Behaviour Gap</b>	Pearson Correlation	-.039	-.021	-.081	-.184*	.233**	-.770**					
	Sig. (2-tailed)	.599	.774	.273	.013	.001	<.001					
	N	183	183	183	183	183	183					
<b>Attitude-Behaviour Gap High Priority</b>	Pearson Correlation	.014	.015	-.034	-.107	.256**	-.245**	-.429**				
	Sig. (2-tailed)	.855	.840	.649	.150	<.001	<.001	<.001				
	N	183	183	183	183	183	183	183	183			
<b>Age</b>	Pearson Correlation	-.355**	-.390**	-.342**	-.241**	-.033	.080	-.123	.073			
	Sig. (2-tailed)	<.001	<.001	<.001	.001	.660	.280	.098	.327			
	N	183	183	183	183	183	183	183	183			
<b>Gender Male</b>	Pearson Correlation	.265**	.145	.264**	.102	-.004	.119	-.106	-.007	-.027		
	Sig. (2-tailed)	<.001	.050	<.001	.168	.962	.110	.154	.921	.715		
	N	183	183	183	183	183	183	183	183	183		
<b>Gender Female</b>	Pearson Correlation	-.278**	-.203**	-.278**	-.121	.001	-.122	.115	-.002	.062	-.936**	
	Sig. (2-tailed)	<.001	.006	<.001	.102	.991	.099	.120	.978	.405	<.001	
	N	183	183	183	183	183	183	183	183	183	183	
<b>Gender Other</b>	Pearson Correlation	.037	.165*	.041	.054	.008	.011	-.027	.026	-.098	-.171*	-.185*
	Sig. (2-tailed)	.623	.026	.578	.471	.917	.883	.712	.724	.188	.020	.012
	N	183	183	183	183	183	183	183	183	183	183	183

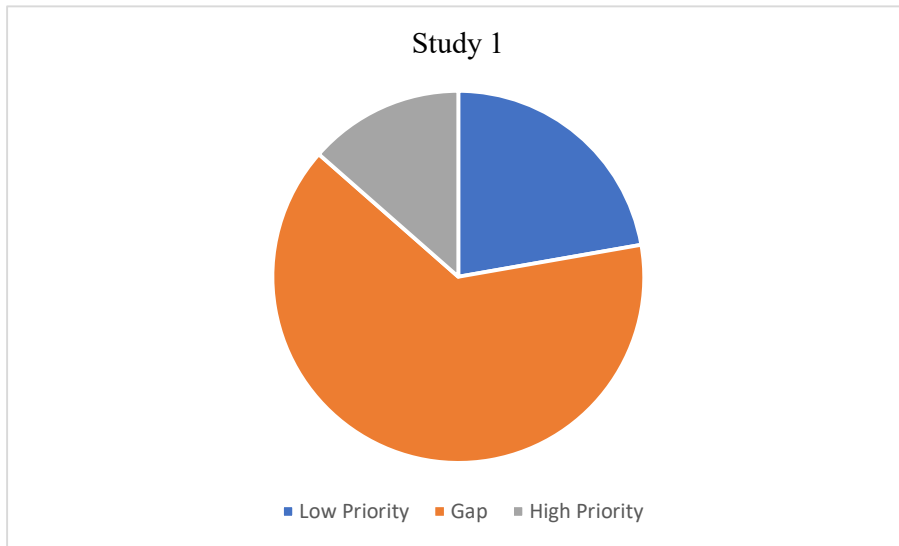
**Figure 11. Normality distribution for Kruskal-Wallis Test (Assumption Four) for the Attitude-behaviour Gap for Study Three**

Normal Q-Q Plot of Attitude-Behaviour Gap Scale where 1 = ethical consumption low priority, 2 = gap in beliefs and behaviour, 3 = entire lifestyle ethical



**APPENDIX H. ATTITUDE-BEHAVIOUR GAP DESCRIPTIVE STATISTICS**

**Figure 12. Pie chart of Attitude-behaviour Gap Descriptive Statistics for Study One**



The attitude-behaviour gap is not tested in Study two.

**Figure 13. Pie Chart of Attitude-behaviour Gap Descriptive Statistics for Study Three**

