

The role of corporate sustainability decoupling for organisational commitment— A moderated-mediation analysis through the lens of attribution theory

Abstract

In organisation and corporate sustainability (CS) research, decoupling has attracted considerable research attention, the majority of which has investigated its precursors. Continued reports of weather extremes suggest that CS decoupling continues to be salient. Despite a fruitful research tradition, the consequences of decoupling have received less attention. Where they have been examined, the focus was on financial aspects. The present study zooms in on employees as important organisational constituents and analyses how they are affected when employing organisations decouple sustainability practices from structures. It investigates how decoupling affects organisational commitment and how this relationship is affected by how employees attribute responsibility and form other attitudes such as trust and cynicism. To this end, an online experiment is performed among 469 employees. Findings reveal that responsibility attribution, trust, and cynicism mediate the link between decoupling and commitment, while environmental attitudes play a negligible role. Results are interpreted through an attribution theory lens.

Target track: 22. Organisational Studies

Keywords: consequences of decoupling, corporate sustainability, attribution of responsibility, trust, cynicism, organisational commitment

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Introduction

In a complex world, organisations face multiple, at times conflicting, external demands from a diverse set of stakeholders (Kraatz and Block, 2008). Addressing such complexity, organisations respond by decoupling organisational structures from practices to remain legitimate among their stakeholders on the one hand and to keep business as usual running efficiently on the other (Meyer and Rowan, 1977; Oliver, 1991; Bromley, Hwang and Powell, 2012; Bromley and Powell, 2012). Among the variegated demands organisations face, environmental protection has gained considerable traction in the past (Engert and Baumgartner, 2016; Hengst *et al.*, 2020). Environmental science has warned for decades that business as usual will lead to disastrous global warming (IPCC, 2022). In 2015, the international community thus agreed to take action to limit human induced climate change to 1.5 degrees Celsius. In this vein, organisations have introduced corporate sustainability into their strategies (Baumgartner and Rauter, 2017). However, there also is evidence that organisations decouple corporate sustainability from veritable environmental action (Delmas and Montes-Sancho, 2009; Crilly, Zollo and Hansen, 2012; Marquis and Qian, 2014; Yang *et al.*, 2019; Holtbrügge and Conrad, 2020)).

Given the urgency of limiting global warming and the importance of organisations' impact on the natural environment, research on corporate sustainability (CS) decoupling is warranted. Previous research has dealt extensively with precursors to and different types of decoupling, including in the field of CS and corporate social responsibility (CSR) (Weaver, Trevino and Cochran, 1999; Westphal and Zajac, 2001; Fiss and Zajac, 2004, 2006; Boiral, 2007; Bromley, Hwang and Powell, 2012; Crilly, Zollo and Hansen, 2012; Pache and Santos, 2013; Marquis and Tilcsik, 2016; Gull *et al.*, 2023). However, research on the consequences of decoupling is rare.

Accordingly, this study aims at elucidating the effects of CS decoupling on organisational members. More specifically, I focus on employee reactions. Employees constitute the focus of this study as they are a group of high-proximity stakeholders (Schons and Steinmeier, 2016) who are important not only for implementing CS within the organisation (Zientara and Zamojska, 2018) but also for the organisation's overall level of success (Bauman and Skitka, 2012). This paper thus raises the question of how CS decoupling affects employee attitudes towards employing organisations. An answer to this question may provide additional reasons for substantial and impactful environmental efforts on the part of organisations. To answer this question, an online experiment is conducted among 469 service employees in Germany.

The remainder of this article is organised as follows: The next section provides a brief overview of the conceptual underpinnings of decoupling. Hypotheses will then be developed based on attribution theory on previous research on attitudes toward organisations. Section 4 will detail the methodological approach before analysing and presenting results in the subsequent section. What follows is a discussion of results, including practical and research implications as well as limitations.

Conceptual Background

Organizations adopt formal structures to adapt to institutionalized rules and thus be legitimized vis-à-vis their constituents and decouple practices to remain effective (Meyer and

Rowan, 1977). Structures refer to policies, plans, programs and procedures, corporate philosophy, goals or ends. Practices, by contrast, refer to the implementation of such structures and constitute actual, concrete, ongoing or substantive actions, activities and conduct (Westphal and Zajac, 1994; Fiss and Zajac, 2004; Tilcsik, 2010; Bromley and Powell, 2012; Haack, Schoeneborn and Wickert, 2012; Crilly, Hansen and Zollo, 2016). Thus, organisations may adopt structures such as certified environmental management systems without actually reducing their environmental impact (Boiral, 2007).

The concept of decoupling has received widespread attention since the publication of Meyer's and Rowan's seminal article. It has subsequently been referred to variably as gap (Tilcsik, 2010; Crilly, Hansen and Zollo, 2016), separation (Pache and Santos, 2013; Snelson-Powell, Grosvold and Millington, 2016) or misalignment (Haack, Schoeneborn and Wickert, 2012) of structures and practices.

Decoupling has been applied to organisational fields as diverse as higher education (Rasche and Gilbert, 2015; Conrath-Hargreaves and Wüstemann, 2019), public health (Westphal, Gulati and Shortell, 1997) or multinational corporations (Wickert, Vaccaro and Cornelissen, 2017; Tashman, Marano and Kostova, 2019). The range of research questions addressed in the context of decoupling is equally broad. Scholars have analysed antecedents and (to a much lesser extent) consequences of decoupling in for-profit and non-profit organisations as well as at the individual, organisational, field and societal level of analysis (Bromley, Hwang and Powell, 2012; García-Sánchez *et al.*, 2021; Westphal, Zhu and Kunapuli, 2021).

The existing literature has identified numerous precursors to decoupling at the individual, organisational, field, and societal level. Contributions from neo-institutional theory have focused on the organisational level. Thus, organisational characteristics, such as size, visibility and position in the field have been found to affect decoupling. Likewise, a company's strategy orientation (Fiss and Zajac, 2006), organisational design (Müller and dos Santos, 2014) as well as internal power dynamics (MacLean and Behnam, 2010; Rasche and Gilbert, 2015) have been associated with decoupling. On a different note, decoupling has also been conceptualized as a strategic response to institutional complexity (Oliver, 1991). Institutional complexity results from multiple logics that coexist within an organisation (Kodeih and Greenwood, 2014). Decoupling as a response to complexity is not necessarily strategic or ill-intended. It may thus emerge from managers attempts to simultaneously respond to diverse institutional expectations (Crilly, Zollo and Hansen, 2012). Similarly, decoupling may result from changes in the external environment, adaptation to which may thus simply take time and result in decoupling (*ibid*). In this vein, decoupling may be argued to be part of the transitional process towards implementing newly adopted policies (Haack, Schoeneborn and Wickert, 2012; Christensen, Morsing and Thyssen, 2013).

Corporate social responsibility can be conceived of as a response to changing societal and environmental pressures. Balancing tension between the social, economic and environmental sphere is thus inherent in CSR (Carroll, 1991; Elkington, 1997). Accordingly, the decoupling of corporate structure aimed at social or environmental aspects of responsibility is increasingly being investigated (Jamali, Lund-Thomsen and Khara, 2017; Graafland and Smid, 2019; Gull *et al.*, 2022; Velte, 2023). In this context, too, the consequences remain under investigated.

Hypothesis development

The role of organisational decoupling for employee attitudes

Research on the consequences of decoupling is relatively rare and largely focuses on firm performance (García-Sánchez *et al.*, 2021) or organisational legitimacy (Lamin and Zaheer, 2012). Legitimacy perceptions differ across constituents. Reactions to legitimizing structures (and decoupling therefrom) may thus vary between different groups of stakeholders (Schons and Steinmeier, 2016). In the case of organisational members, employees in particular, decoupling has been found to be related to cynicism (MacLean, Litzky and Holderness, 2015) and reduced legitimacy (MacLean and Behnam, 2010). Likewise, Li and Kuruvilla (2023) found that it increased worker turnover, especially when decoupled structures related to immediate worker needs such as pay and work health and safety. Decoupling is thus related to firm-level outcomes such as performance and legitimacy, as well as stakeholder level outcomes such as perceptions, attitudes, and behaviour.

Insight on greenwashing, a related yet distinct concept (Guo *et al.*, 2017), suggests a negative relationship between greenwashing and employee-related outcomes. Thus, greenwashing negatively affects job performance and organisational citizenship behaviour for the environment (Li *et al.*, 2022; Wang, 2024). Likewise, greenwashing increases turnover intentions (Robertson, Montgomery and Ozbilir, 2023). Similarly, Scheidler *et al.* (2019) find that when externally oriented CSR measures exceed those directed towards employees, this may lead to perceived hypocrisy which then also increases turnover intentions. In addition to behaviour and intentional responses, attitudinal outcomes such as trust and affective organisational commitment have been found to be negatively affected by greenwashing (Wang, 2024). The employee related outcomes (job performance, turnover (intentions), organisational citizenship behaviour) are all affected by organisational commitment (Mathieu and Zajac, 1990). Given the importance of organisational commitment for employee attitudes and behaviour in more general (Woznyj *et al.*, 2022), I focus on this construct and hypothesise as follows:

- H1.** Policy–practice decoupling negatively affects organisational commitment (OC) such that employees, when observing decoupling, exhibit lower levels of OC compared to employees who do not.

Attribution of responsibility

As outlined above, there are numerous precursors to decoupling. Regardless of knowledge about the actual reasons for a phenomenon, individuals constantly make causal inferences about their surroundings (Heider, 2013). In this vein, attribution theory predicts emotional, attitudinal and behavioural responses to events depending on how responsibility for certain observed phenomena is attributed to actors (Kelley, 1967; Weiner, 1985). When individuals face a phenomenon, they exhibit an immediate emotional appraisal as either positive or negative. They will then try to identify the causes of the phenomenon. Depending on the attributed locus, controllability and stability of the cause, i.e. the three dimensions of responsibility attribution, they experience a more nuanced emotion, which will in turn entail a behavioural response (Weiner, 1985, 2010).

In marketing research, the attribution of responsibility has been used to explain consumer responses to undesirable outcomes (Folkes, 1984; Folkes, Koletsky and Graham, 1987; Parguel, Benoît-Moreau and Larceneux, 2011; Gosselt, van Rompay and Haske, 2019).

Similarly, when employees perceive their organisation's CSR activities as intrinsically motivated, this tends to increase job satisfaction (Vlachos, Panagopoulos and Rapp, 2013), organisational trust (Vlachos, Theotokis and Panagopoulos, 2010), job performance (Donia *et al.*, 2019) as well as organisational commitment and organisational citizenship behaviour (Lee and Seo, 2017). Thus, while attribution theory originally focused on emotional and behavioural effects of attributing responsibility, attitudinal responses have equally been shown to be associated with ascriptions of responsibility made by individuals.

Likewise, reasons provided by the organisation for a specific outcome may influence how employees make causal attributions (Tomlinson and Mayer, 2009). Consequently, I hypothesise that

- H2.** Employees will hold organisations more strongly responsible for decoupling when given internal reasons than when provided with a justification that is based on market necessities.

Trust and cynicism in light of unmet expectations

Trust is important in any relationship. Organisational trust in the context of this research is the “belief about the degree to which [the organisation] is trustworthy” (Fulmer and Gelfand, 2012, p. 1174) and the willingness of an individual to rely on the organisation to “perform a particular action important” to the employee (Mayer, Davis and Schoorman, 1995, 712). While it may, in part, be determined by trustor characteristics, it is also influenced by factors related to the trustee (Fulmer and Gelfand, 2012). The latter may refer to actions adopted by the employing organisation. Thus, previous research indicates that CSR positively affects trust in the organisation. While there is little research focussing on the direct link between CSR and trust, there is insight on its mediating role. In organisational contexts, trust has often been found to mediate the relationship between CSR and organisational outcome such as cynicism (Serrano Archimi *et al.*, 2018), organisational identification (George, Aboobaker and Edward, 2020), citizenship behaviour, turnover intention (Hansen *et al.*, 2011), and organisational commitment (Farooq *et al.*, 2014; George, Aboobaker and Edward, 2020). In this vein, CSR signals benevolence on the part of the organisation towards the employee (Bhattacharya, Korschun and Sen, 2009, p. 264). Likewise, it serves to indicate that the organisation acts in line with societal expectations (Serrano Archimi *et al.*, 2018, p. 911). When expectations on the part of the trustor are not met or even violated, trust is likely to be damaged (Lewicki and Bunker, 1995). While not necessarily mediated by trust, organisational conduct that violates expectations may backfire. Thus, layoffs were found to decrease organisational commitment (Perry, 2004). By analogy, I hypothesise that

- H3.** Policy–practice decoupling negatively affects organisational trust such that employees, when observing decoupling, exhibit lower levels of trust compared to employees who do not. This in turn mediates the relationship with OC (H3b)

From an Attribution Theory point of view, the outcome that triggers an emotional or attitudinal response requires the individual to ascribe the cause of the outcome to the referent of their attitude (Weiner, 1985). Combining Weiner's attribution theory and Mayer's and colleagues' (1995) model of trust, Tomlinson and Mayer (2009) propose that, in order for trust to be affected by negative organisational outcomes, the trustor has to attribute the outcome's cause to the organisation. I thus further hypothesise that

- H4.** The relationship between decoupling and trust is mediated by the attribution of responsibility such that a) decoupling is related to the attribution of responsibility and b) trust is negatively related to responsibility attribution.
- H5.** Employees will feel less committed to the decoupling organisation when given internal reasons than when provided with a justification that is based on market necessities.
- H6.** Employees will trust less in the decoupling organisation when given internal reasons than when provided with a justification that is based on market necessities.

Although the relationship presumably is more complex than that, trust is inversely related to cynicism (Serrano Archimi *et al.*, 2018; Filiz *et al.*, 2024). Cynicism is a generally negative attitude towards an organisation and its mission related to distrust and disillusionment (Dean, Brandes and Dharwadkar, 1998; Bedeian, 2007; Fritz *et al.*, 2013). It is the result of unmet expectations (Andersson and Bateman, 1997; Arnett and Fritz, 2003; Sanderson, 2021). Incongruences have been found to increase cynicism. Thus, inconsistent and inaccurate marketing messages entail organisational cynicism among sales employees which in turn affects their organisational commitment (Seriki *et al.*, 2016). Similarly, incongruent supervisor behaviour is linked to cynicism (Kim *et al.*, 2009). Cynicism on the other hand is negatively related to organisational commitment (Johnson and O'Leary-Kelly, 2003; Chiaburu *et al.*, 2013). In this light, organisational structures prepare the grounds for expectations on the part of constituents (Meyer and Rowan, 1977). Decoupling practices from these structures is tantamount to unmet expectations thus leading to a sense of disillusionment as inherent in cynicism (MacLean and Behnam, 2010; MacLean, Litzky and Holderness, 2015). It can thus be argued that decoupling represents an unmet promise towards organisational members who, on perceiving it, will react cynically and reduce organisational commitment in turn.

- H7.** Cynicism mediates the negative relationship between decoupling and organisational commitment, such that (a) decoupling has a positive effect on cynicism and (b) cynicism has a negative effect on OC.
- H8.** When decoupling is attributed to the organisation, cynicism will be higher than when it is attributed to the organisation's environment.
- H9.** Trust mediates the relationship between attribution of responsibility and cynicism such that a) trust decreases with attribution of the cause to the firm and b) cynicism increases when trust decreases.

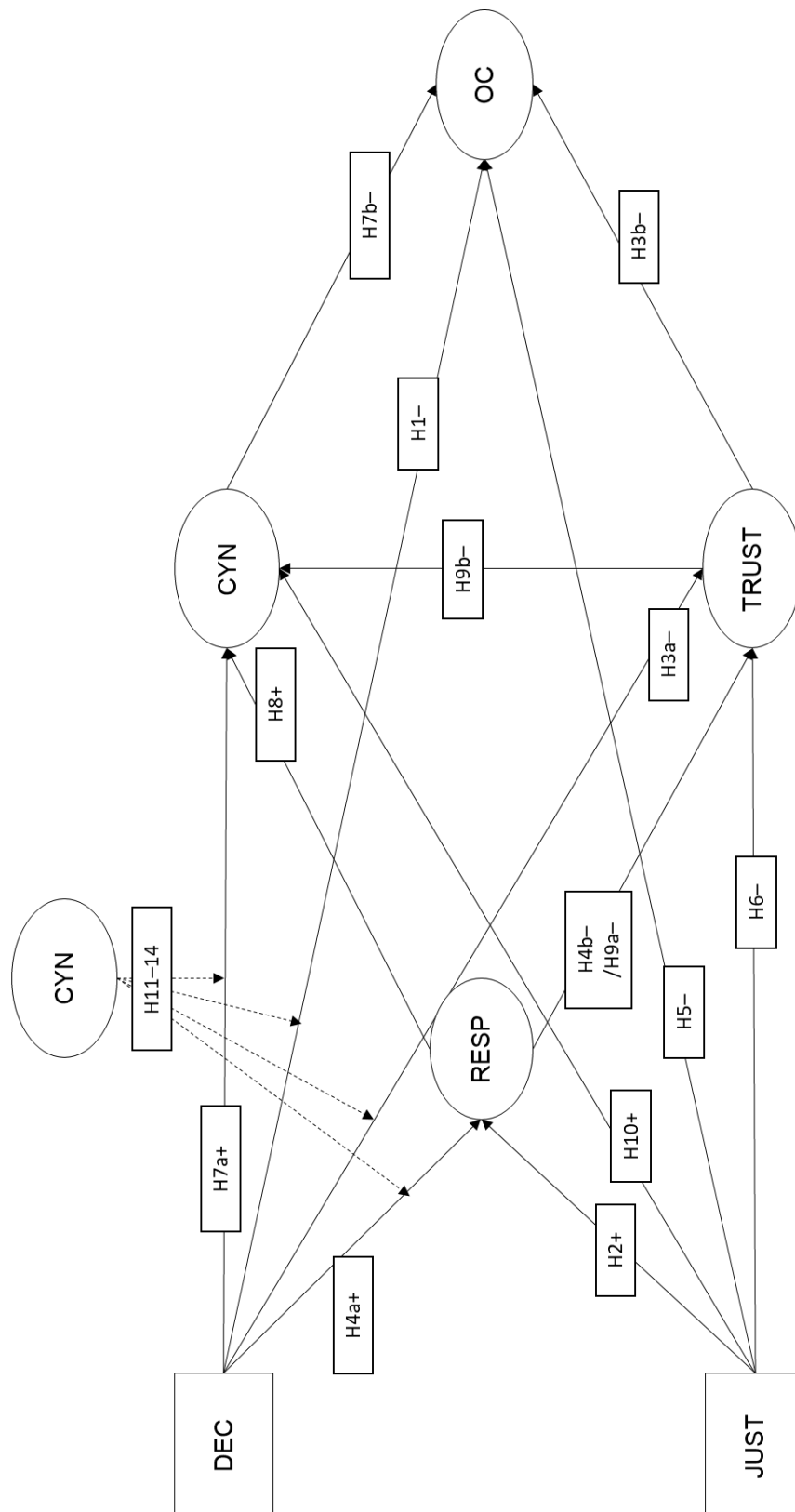
Extending the attribution theory argument made above to the mediating role of cynicism, it is further hypothesised that:

- H10.** Employees will feel more cynical towards the decoupling organisation when given internal reasons than when provided with a justification that is based on market necessities.

Employees' environmental attitudes

Attitudes (including trust, cynicism and commitment) are more or less stable positive or negative evaluations of attitudinal objects (Rokeach, 1968; Jarvis, MacKenzie and Podsakoff, 2003; Fabriger, MacDonald and Wegener, 2019). They are part of knowledge structures that include other attitudes and overarching values that are interrelated with one another (Rokeach, 1968; HUNTER, LEVINE and SAYERS, 1976; Cruz and Manata, 2020). In this vein, Value-Belief-Norm Theory (Stern *et al.*, 1999) posits that attitudes result from beliefs about how an

attitudinal object is related to certain individual values (Stern and Dietz, 1994). For example, a Figure 1. Hypothesised model



person's attitude towards acting ecologically responsibly is related to whether or not they value the environment and how they believe such action affect the environment. This will in turn affect norms about adequate (environmental) behaviour (Arshad *et al.*, 2021; Arshad *et al.*, 2022; Cao *et al.*, 2024).

In conclusion, individual environmental attitudes are expected to influence their reaction towards CS decoupling. When individuals value the environment, this will inform other attitudes related to environmental aspects. They will thus respond differently to observed discrepancies between environmental structures and practices. It is thus hypothesized that

- H11.** Employees with stronger environmental attitudes are more likely to attribute responsibility to the organisation when they are faced with decoupling.
- H12.** Employees with stronger environmental attitudes will react less trusting when they are faced with decoupling.
- H13.** Employees with stronger environmental attitudes will react more cynically when they are faced with decoupling.
- H14.** Employees with stronger environmental attitudes will exhibit lower levels of organisational commitment when they are faced with decoupling.

Figure 1 above summarises the hypothesised model.

Method

Experimental research

This study used a 3×2 between-subjects experimental design with three levels of decoupling (no, low, high) and two levels of justification (internal vs. external). It relies on a vignette-based stimulus presented to participants as part of an online survey completed in January 2025. Participants were randomly assigned to one of the six experimental conditions.

Participants and sample

Data for the main study was collected via a commercial recruiting firm from which participants received a small compensation. Table 1 summarises relevant sample demographics

At 42%, female respondents were underrepresented, and with 30.92% holding at least a Bachelor's degree, the level of education in this sample is markedly higher than that of the German population, where only about 18.5% hold a university-level qualification (Statistisches Bundesamt, 2024). 600 participants returned a questionnaire. After data cleaning (see C/IE considerations below), the final sample comprised $n = 469$ participants.

Variable	Experimental Group						Total	%
	EG 1	EG 2	EG 3	EG 4	EG 5	EG 6		
Gender							469	
female	35	27	35	34	32	34	197	42,00
male	66	42	47	44	30	42	271	57,78
non-binary	0	0	0	1	0	0	1	0,21
Age							469	
18-24	6	0	2	3	0	3	14	2,99
25-34	18	13	7	11	7	12	68	14,50
35-44	30	13	25	31	17	17	133	28,36
45-54	26	27	22	13	19	20	127	27,08
55-64	16	13	23	19	16	19	106	22,60
65+	5	3	3	2	3	5	21	4,48
Level of education							469	
Mandatory education	22	21	21	23	13	17	117	24,95
Secondary education	20	13	14	17	10	18	92	19,62
Vocational training	27	11	21	18	18	17	112	23,88
Bachelor's or equivalent	13	8	13	9	10	12	65	13,86
Master's or equivalent	16	15	13	11	11	12	78	16,63
PhD	1	0	0	1	0	0	2	0,43
NA	2	1	0	0	0	0	3	0,64
Position							469	
Operational role	37	21	27	27	20	20	152	32,41
Skilled role	46	37	36	39	28	40	226	48,19
Managerial role	18	11	19	13	14	16	91	19,40
Company size							469	
< 5	5	1	5	3	2	2	18	3,84
5 to under 10	5	0	3	4	5	3	20	4,26
10 to under 50	15	11	11	12	11	10	70	14,93
50 to under 100	11	10	12	12	11	10	66	14,07
100 to under 250	13	7	9	5	9	11	54	11,51
250 to under 500	10	9	11	14	4	11	59	12,58
500 and more	42	31	31	29	20	29	182	38,81
Type of Service							469	
Object-related services	65	44	47	53	39	45	293	62,47
Personal services	34	21	32	25	22	31	165	35,18
NA	2	4	3	1	1	0	11	2,35
Total	101	69	82	79	62	76		

Table 1. Sample demographics

Stimulus development

The scenario described a fictitious service provider whose goal it is to reach carbon neutrality by 2040. To this end, the company has established a number of organisational structures (mission, membership in the UN Global Compact, certified environmental

management system, position of an environmental manager) and specified two major environmental practices (use of renewable energy, shift towards less polluting modes of mobility) which commonly drive service providers carbon footprint (Mulder, Groot and Pfeiffer, 2014; Pelzeter, 2022). In the no/low-decoupling scenarios, practices are fully/partially implemented. In the high decoupling scenario, none of the practices are implemented. All scenarios provide information about the rationale for company practices which is either motivated by (a lack of) customer support and willingness to pay higher prices (external justification) or management support (internal justification). To increase external validity, organisational structures and practices are informed by the literature on decoupling (Meyer and Rowan, 1977; Edelman, 1992; Elsbach, 1994; Weaver, Trevino and Cochran, 1999; Weiser, Jarzabkowski and Laamanen, 2020). Participants were asked to imagine that they had just started working for the service provider. They are now trying to find out how to contribute to the company's stated sustainability goal and find out about existing measures and work instructions. Participants were randomly assigned to one of the six conditions. Care was taken to word each condition as similar as possible to avoid unintended confounding (Ginder, Kwon and Byun, 2021) and to craft a realistic and engaging scenario that participants were able to easily understand and relate to (Hughes and Huby, 2004). To the same end, a series of interviews was performed with interviewees from the target group before launching the study.

Measures

Except for attribution of responsibility, the measures used for this study relied on existing scales validated in previous research and used 7-point Likert scales where 1 indicated no agreement at all and 7 indicated strong agreement with the statement presented. Organizational Commitment (OC) was measured by means of the Organizational Commitment Questionnaire (OCQ) (Porter *et al.*, 1974; Mowday, Steers and Porter, 1979). A sample item includes "I'd be willing to put in a great deal of effort beyond that normally expected in order to help this organisation be successful." Trust was measured using two items from Vlachos, Theotokis and Panagopoulos (2010) and includes items such as "The company can be trusted more than other companies". Cynicism was measured using 6 items from MacLean, Litzky and Holderness (2015) (adapted from Bedeian (2007)). A sample item reads "I have misgivings whether my company is forthright regarding its actions". Environmental Attitude (EA) as an individuals' relationship with and their stance towards the natural environment was measured using the New Ecological Paradigm (Dunlap and van Liere, 1978 [reprint 2008]; Dunlap *et al.*, 2000) plus one item referring to the willingness to make personal sacrifices (Weigel and Weigel, 1978). A sample item was "When humans interfere with nature it often produces disastrous consequences". Finally, the three dimensions that form attribution of responsibility were measured using 4 items each from Gailey (2013) (locus), Klein and Dawar (stability) and Wickens *et al.* (2011) (controllability), which were reworded to match the context of this study. A full list of items is provided in Appendix 1.

Control variables

Gender, age, level of education, position, company size and type of service were included as control variables as socio-demographics and company characteristics have been found to be related to EA (Gómez-Román *et al.*, 2021), OC (MARSDEN, KALLEBERG and COOK, 1993) and cynicism (Pfrombeck *et al.*, 2020).

Manipulation checks

To test whether the manipulation worked as intended (Podsakoff and Podsakoff, 2019), one item from Brandes' (1997) cynicism scale ("The company's policies, goals, and practices seem to have little in common.") served to check the decoupling manipulation whereas one item adapted from Zasuwa (2024) ("The company is to blame for the situation described in the scenario.") to test the justification manipulation. The perceived realism and credibility of the scenario was assessed using two items from Dahlén and Lange (2006).

Item translation

All measures used in this study required translation into German. The translation/backtranslation procedure (Brislin, 1970), which is frequently used in survey research (Maier and Woschée, 2002; Soye *et al.*, 2009; Vlachos, Panagopoulos and Rapp, 2013; Pham *et al.*, 2024), however, implies an unequivocal relationship between source and target items. From a translation studies perspective, this assumption is untenable, though (Schmitt, 1994). I therefore used a modified TRAPD (translation, revision, adjudication, pre-testing and documentation) procedure proposed by Harkness, Villar and Edwards (2010) and Behr (2017) relying on the help of two professional and experienced translators whose native tongue is German. Similarly, existing German translations of the OCQ (Maier and Woschée, 2002; Kanning and Hill, 2013) and NEP (Gansser and Reich, 2023) scales informed the adjudication stage of the process.

Pre-test

The final survey instrument was pretested (a) in discussions with 3 experts versed in experimental methods, (b) by obtaining comments and remarks from 12 students in the context of a seminar held at the University, (c) face-to-face interviews with two members of the target group and (d) piloted via the University's survey participant pool to which students subscribe voluntarily ($n = 123$). Pre-tests resulted in minor changes to the stimulus materials and fixing of technical issues.

Data quality, manipulation, credibility, and realism check

A number of steps were taken to address careless and insufficient effort (C/IE) responses frequently associated with self-administered experiments or surveys (Huang *et al.*, 2012; Curran, 2016). At the stage of data collection, this included an attention check (Berinsky, Margolis and Sances, 2014) and a speeding check to screen out careless respondents (Meade and Craig, 2012; Cheung *et al.*, 2017). At the data analysis stage, I tested for speeding, long-tail responses (Zhang and Conrad, 2014) and inconsistent responses in reverse coded items (Weijters and Baumgartner, 2012; Weijters, Baumgartner and Schillewaert, 2013).

Data analysis required some pre-processing. This included renaming and recoding of variables. In particular, the variable containing experimental group membership had to be dummy coded to reflect the two manipulations.¹

A single item was used to check the effectiveness of the decoupling manipulation. Decoupling (low to high) should thus be related to higher levels of agreement with the

¹ R scripts are available on request.

manipulation check item. A Kruskal-Wallis test supported the effectiveness of the manipulation ($X^2 = 69.227, df = 2, p \leq 0.001$).

A second item served to check whether the manipulation of the reasons provided by the fictitious company for their actions lead respondents to attribute responsibility to internal vs. external causes. The result of a Mann-Whitney-U test remained insignificant ($W = 26895, p = 0.704$), which suggests that the manipulation might not have worked as intended. Alternatively, the insignificant finding might imply that a firm is viewed as being responsible for discrepancies regardless of the rationale of the communication.²

Respondents were also asked to rate the realism and credibility of the situation described in the scenario. The result of two further Kruskal Wallis tests across all six experimental groups are insignificant ($X^2_{realism} = 2.56, df = 5, p = .767$; $X^2_{credibility} = 8.26, df = 5, p = .143$) suggesting that group differences in the model variables relate to the intended manipulations rather than a lack of realism and credibility of the vignette-based experimental manipulation. Likewise, at an overall mean of $M_{realism} = 4.97$ and $M_{credibility} = 4.93$, realism and credibility assessments were high on the whole suggesting that the scenarios exhibit high levels of external validity.

Analysis and Results

Analytical strategy

Data is analysed by means of partial-least squares structural equation modelling (PLS-SEM) using the SEMinR package (Ray, Danks and Calero Valdez, 2018) in R version 4.4.2. This is justified by the aim of this study, which consists in providing insight on the impact of decoupling on OC as well as the mechanism by which this impact unfolds (MacCallum and Austin, 2000; Stone-Romero and Rosopa, 2011). Given that the SEMinR package does not provide an opportunity to test three-way interactions, the analysis follows a two-step approach. First, the model is tested without the moderating effect of environmental attitude to test for a potential interaction of the two manipulations. Finding no such interaction, the moderator is included. Only the results of the second model are reported here.³

Measurement evaluation

Based on indicator loadings > 0.4 (Hair Jr., 2021) a number of items were eliminated (see Appendix 2 for a final list of items included in the model). Table 2 below shows means, standard deviations, minima, and maxima of the standardized composite scores for the measured constructs. In addition, it shows internal consistency reliability (α), the more liberal composite reliability (ρ_c) as well as convergent validity (AVE) indices. They are all above the recommended thresholds, except for the adapted construct controllability of the cause for which $\alpha > 0.6$ is still acceptable (Hair *et al.*, 2019).

Discriminant validity is assessed on the basis of the HTMT criterion (Henseler, Ringle and Sarstedt, 2015).

² Huber, Meyer and Lenzen (2014) suggest to test the effectiveness of the manipulation using parametric tests. However, the assumptions for these tests are violated which is why non-parametric alternatives are used instead.

³ Results for the first model are available on request.

Table 2. Scale reliability, descriptives and intercorrelations

Construct	Mean	SD	min	max	α	ρ_c	AVE	OC	TRUST	CYN	EA
OC	0	1	-2.846	2.299	0.938	0.946	0.56				
TRUST	0	1	-2.056	1.907	0.927	0.965	0.932	0.808***			
CYN	0	1	-2.172	1.981	0.922	0.939	0.721	-0.752***	-0.744***		
EA	0	1	-3.103	1.768	0.709	0.821	0.54	-0.132**	-0.272***	0.150**	
RESP	0	1	-3.217	2.42				-0.471***	-0.491***	0.606***	0.135**
CON					0.612	0.832	0.713				
LOCUS					0.832	0.897	0.744				
STAB					0.849	0.908	0.766				

N = 469; * $p \leq 0.05$, ** $p \leq 0.01$, *** $p \leq 0.001$

Table 3 below illustrates that all values remain below 0.85 and, for the conceptually similar constructs, below 0.9, suggesting that they are sufficiently distinct from one another.⁴

Refl. Construct	EA	TRUST	CYN	OC	CON	LOCUS	STAB
EA							
TRUST	0.323						
CYN	0.184	0.8					
OC	0.179	0.862	0.808				
CON	0.233	0.461	0.568	0.451			
LOCUS	0.114	0.465	0.608	0.443	0.712		
STAB	0.207	0.464	0.559	0.449	0.584	0.706	

Table 3. Discriminant validity scores for all reflectively measured constructs

To assess the degree to which the formatively measured Attribution of Responsibility correlates with an alternative, conceptually similar construct (“convergent validity” (Hair *et al.*, 2019; Hair Jr., 2021), a redundancy analysis was performed with the help of a single item adapted from Zasuwa (2024). The redundancy analysis yields a path coefficient of 0.635 which is below the recommended threshold of 0.708 (Hair Jr., 2021). However, at 0.707, the upper limit of the bootstrapped confidence intervals is very close to this threshold suggesting minimal convergence. VIF ranges from 1.417 to 1.793 suggesting that collinearity is not an issue (Hair Jr., 2021). Bootstrapped indicator weights are significant, and indicator loadings > 0.708 shown in Table 4 below demonstrate adequate absolute importance of each first-order construct for the formative second-order construct.

Table 4. Indicator loadings for the second-order formative construct (Attribution of responsibility)

Construct	Original Est.	Bootstrap Mean	Bootstrap SD	T Stat.	2.5% CI	97.5% CI
CON → RESP	0.738	0.735	0.06	12.201	0.608	0.841
LOCUS → RESP	0.897	0.891	0.041	22.026	0.801	0.958
STAB → RESP	0.826	0.821	0.047	17.504	0.722	0.905

⁴ Bootstrapped confidence intervals (available on request) show that upper limits do not contain the critical thresholds Hair Jr. (2021).

As recommended by Hair Jr. (2021), the structural model is evaluated in terms of collinearity, the significance and relevance of modelled paths and the model's explanatory power. The VIF is between 1.014 and 2.421 suggesting that multicollinearity is unlikely to be an issue (Hair, Howard and Nitzl, 2020).

Hypothesis testing

The PLS algorithm tests all paths simultaneously. Significance levels are established on the basis of 10,000 bootstrap samples. Table 5 below shows all tested paths along with their significance levels, t-statistics, and bootstrapped confidence intervals.

H1 stated that policy–practice decoupling negatively affects OC. Neither the path from low decoupling nor from high decoupling to OC was significant thus failing to support H1. H2 stated that employees were more likely to attribute responsibility to the decoupling organisation when provided with an explanation rooted within the firm rather than in the organisation's market environment. This hypothesis, too, failed to be supported.

H3 stated that decoupling negatively affects trust. The effect of no vs. low decoupling is small but significant ($\beta = -0.128, t = -2.836, CI_{[2.5,97.5]} = [-0.215, -0.039]$) as is the effect of high vs. no decoupling ($\beta = -0.202, t = -4.605, CI_{[2.5,97.5]} = [-0.284, -0.112]$). This supports the hypothesis that stronger discrepancies are associated with lower levels of trust towards the decoupling organisation.

H4 concerned the mediating effect of attributing responsibility to the decoupling organisation on the relationship between decoupling and trust. The effect of low vs. no decoupling on attribution of responsibility is low but highly significant ($\beta = 0.201, t = 4.14, CI_{[2.5,97.5]} = [0.106, 0.296]$) as is the effect of high vs. no decoupling ($\beta = 0.277, t = 5.26, CI_{[2.5,97.5]} = [0.174, 0.377]$). Likewise, the attribution of responsibility is negatively and significantly associated with trust ($\beta = -0.414, t = -8.991, CI_{[2.5,97.5]} = [-0.506, -0.325]$), thus providing support for the hypothesised mediation.

H5 stated that employees would feel less committed to an organisation when they attribute responsibility to the organisation rather than the external environment. At $\beta = -0.001, t = -0.059, CI_{[2.5,97.5]} = [-0.049, 0.047]$, this hypothesis failed to be supported.

H6 stated that employees would trust an organisation less when they attribute responsibility to the organisation rather than the external environment. At $\beta = 0.012, t = 0.312, CI_{[2.5,97.5]} = [-0.065, 0.086]$, this hypothesis did not find support either.

H7 referred to the mediating role of cynicism in the relationship between decoupling and OC. Mirroring the results for H4, the effect of low vs. no decoupling on cynicism ($\beta = 0.107, t = 3.146, CI_{[2.5,97.5]} = [0.041, 0.174]$) as well as for high vs. low decoupling ($\beta = 0.165, t = 5.003, CI_{[2.5,97.5]} = [0.101, -0.231]$) are small and significant. Stronger discrepancies are associated with higher levels of cynicism. Likewise, cynicism is negatively and highly significantly related to OC ($\beta = -0.311, t = -5.788, CI_{[2.5,97.5]} = [-0.414, -0.204]$) thus supporting the mediating role of cynicism.

H8 stated that employees would feel more cynical towards an organisation when they attribute responsibility to the organisation rather than the external environment. At $\beta = 0, t = -0.009, CI_{[2.5,97.5]} = [-0.056, 0.052]$, this hypothesis did not find support either.

Path	Original Est.	Sig.	Bootstrap Mean	Bootstrap SD	T Stat.	2.5% CI	97.5% CI
LOW → RESP	0.201	***	0.201	0.048	4.14	0.106	0.296
LOW → TRUST	-0.128	**	-0.126	0.045	-2.836	-0.215	-0.039
LOW → CYN	0.107	**	0.107	0.034	3.146	0.041	0.174
LOW → OC	-0.038	n.s	-0.037	0.031	-1.248	-0.099	0.023
LOW*EA → RESP	0.096	n.s	0.098	0.054	1.764	-0.01	0.205
LOW*EA → TRUST	-0.096	n.s	-0.096	0.054	-1.793	-0.202	0.008
LOW*EA → CYN	0.038	n.s	0.039	0.037	1.01	-0.035	0.112
LOW*EA → OC	-0.059	n.s	-0.056	0.031	-1.902	-0.118	0.006
HIGH → RESP	0.275	***	0.277	0.052	5.26	0.174	0.377
HIGH → TRUST	-0.202	***	-0.199	0.044	-4.605	-0.284	-0.112
HIGH → CYN	0.165	***	0.164	0.033	5.003	0.101	0.231
HIGH → OC	-0.023	n.s	-0.021	0.033	-0.705	-0.085	0.044
HIGH*EA → RESP	0.056	n.s	0.057	0.063	0.88	-0.066	0.182
HIGH*EA → TRUST	-0.057	n.s	-0.056	0.057	-0.989	-0.169	0.057
HIGH*EA → CYN	0.029	n.s	0.03	0.034	0.842	-0.036	0.098
HIGH*EA → OC	-0.113	**	-0.11	0.038	-2.949	-0.185	-0.035
JUST → RESP	-0.08	n.s	-0.08	0.045	-1.774	-0.167	0.009
JUST → TRUST	0.012	n.s	0.011	0.038	0.312	-0.065	0.086
JUST → CYN	0	n.s	-0.001	0.028	-0.009	-0.056	0.052
JUST → OC	-0.001	n.s	-0.001	0.024	-0.059	-0.049	0.047
JUST*EA → RESP	-0.026	n.s	-0.023	0.053	-0.49	-0.127	0.082
JUST*EA → TRUST	-0.027	n.s	-0.028	0.046	-0.586	-0.116	0.064
JUST*EA → CYN	-0.031	n.s	-0.027	0.031	-0.988	-0.088	0.036
JUST*EA → OC	0.011	n.s	0.012	0.027	0.383	-0.042	0.065
EA → RESP	0.122	*	0.135	0.056	2.168	0.023	0.243
EA → TRUST	-0.204	***	-0.202	0.05	-4.104	-0.293	-0.099
EA → CYN	-0.058	n.s	-0.057	0.03	-1.918	-0.116	0.002
EA → OC	0.074	*	0.074	0.031	2.368	0.015	0.135
RESP → TRUST	-0.414	***	-0.418	0.046	-8.991	-0.506	-0.325
RESP → CYN	0.303	***	0.305	0.044	6.874	0.218	0.391
RESP*EA → TRUST	-0.075	n.s	-0.071	0.051	-1.467	-0.168	0.03
RESP*EA → CYN	0.042	n.s	0.035	0.04	1.051	-0.047	0.109
TRUST → CYN	-0.557	***	-0.555	0.041	-13.734	-0.635	-0.476
TRUST → OC	0.589	***	0.592	0.049	12.02	0.495	0.687
TRUST*EA → CYN	0.022	n.s	0.018	0.035	0.622	-0.053	0.084
TRUST*EA → OC	0.053	n.s	0.051	0.053	0.999	-0.053	0.154
CYN → OC	-0.311	***	-0.31	0.054	-5.788	-0.414	-0.204
CYN*EA → OC	0.115	n.s	0.11	0.059	1.94	-0.004	0.227

Table 5. Modelled paths

N = 469, * $p \leq 0.05$, ** $p \leq 0.01$, *** $p \leq 0.001$, n. s. = not significant

H9 hypothesised a mediating role of trust for the relationship between attribution of responsibility and cynicism. There is a significant moderate and negative relationship between

the attribution of responsibility and trust (see above) as well as a significant moderate and negative relationship between trust and cynicism ($\beta = -0.557, t = -13.734, CI_{[2.5,97.5]} = [-0.635, -0.476]$) thus providing support for the mediating role of trust.

H10 assumed that cynicism would be related to the reason provided by the organisation for decoupling. This hypothesis failed to be supported.

Finally, a positive and significant effect of trust on OC was observed ($\beta = 0.589, t = 12.02, CI_{[2.5,97.5]} = [0.495, 0.687]$) as well as a negative and significant effect of cynicism on OC (see above). Together with a lack of support for H1, this suggests that the relationship between decoupling and OC is fully mediated via the sequential chain proposed by the model.

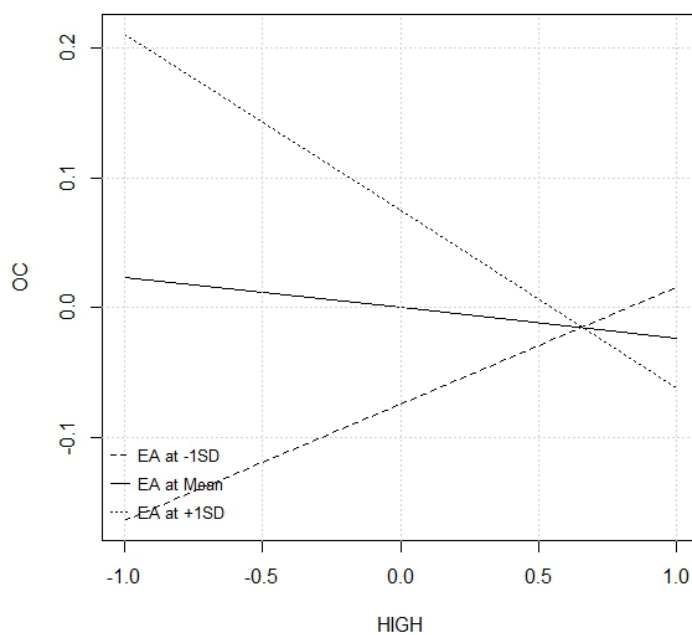


Figure 2. Simple slope analysis for the moderation of HIGH → OC by EA

Interestingly, except for a moderation of high vs. no decoupling on OC, none of the hypothesised moderation effects have been found significant, thus supporting H14 but failing to support H11 through H13. As shown in Figure 2 above, while no significant direct effect was observed on OC when comparing high vs. no decoupling at average levels of environmental attitudes, there is a significant negative effect at $\pm 1SD$ ($\beta = -0.113, t = -2.494, CI_{[2.5,97.5]} = [-0.185, -0.035]$).

Discussion

This study aimed at examining the consequences of decoupling on employee attitudes towards their employing organisation. Its specific focus was on the effects of decoupling on organisational commitment. Using PLS-SEM in R version 4.4.2 to analyse data obtained from an online experiment, decoupling was established to indirectly affect organisational commitment via a mediating process chain of attribution of responsibility, trust, and cynicism. When faced with low vs. no decoupling, respondents were more likely to attribute responsibility to the decoupling organisation. This effect was even stronger when comparing high vs. no decoupling. Likewise, respondents reacted more cynically when faced with low vs. no

decoupling and even more so when faced with high vs. no decoupling. Finally, trust was reduced when comparing low vs. no decoupling with the effect being stronger when comparing high vs. no decoupling. Organisational commitment was fully mediated such that it was not directly affected by decoupling. Instead it was mediated by attribution of responsibility which in turn affected cynicism and trust both of which had (opposite) effects on OC.

Extending previous findings, this study highlights the impact of decoupling beyond financial performance and legitimacy. While previous research predominantly focussed on the negative impact of decoupling in terms of stock-market reactions (Hawn and Ioannou, 2016; García-Sánchez *et al.*, 2021), this study elucidates the effect on a group of high-proximity stakeholders (Schons and Steinmeier, 2016), namely that of employees, in terms of their attitudinal responses to the decoupling organisation. Given the importance of employees for the success of any organisation on the whole and its CS endeavours in particular (Bauman and Skitka, 2012; Zientara and Zamojska, 2018), organisational commitment has long been of interest to scholars and practitioners alike (Mathieu and Zajac, 1990; Meyer, Allen and Smith, 1993). OC is related to a broad array of desirable outcomes from the organisation's point of view including retention, attendance, organisational citizenship behaviour, creativity, innovativeness and job performance (Mathieu and Zajac, 1990; Meyer and Allen, 1997; Antón, 2009; Fritz *et al.*, 2013). By extension, a detrimental effect of CS decoupling on OC may thus also be hamper these outcomes.

In addition, while previous research suggests that constituents' negative reactions to decoupling depend on whether or not decoupled policies are in line with their respective immediate needs (Westphal and Zajac, 1998; Lamin and Zaheer, 2012; Li and Kuruvilla, 2023), the present study suggests otherwise. The limited effect of environmental attitudes on the overall results imply that it is not decoupling of specific corporate sustainability policies that entail detrimental responses but the incongruence in and of itself. These findings are in line with cognitive dissonance theory (FESTINGER and CARLSMITH, 1959; FESTINGER, 1962). Cognitive dissonance theory states that when individuals are faced with incongruent pieces of information, they will experience dissonance which they will then attempt to reduce by either adapting their behaviour or their attitudes. Decoupling in this sense constitutes an unmet expectation instigating dissonance among employees to which they react with reduced trust, increased cynicism, and reduced OC in turn.

The application of attribution theory to the phenomenon of decoupling marks a second contribution of this study. Previous research pointed to negative effects of decoupling in terms of legitimacy and cynicism. Decoupling entails negative internal and external legitimacy perceptions (MacLean and Behnam, 2010). It may constitute a perceived breach of psychological contract which in turn increases cynical reactions among employees (MacLean, Litzky and Holderness, 2015). In either case, however, the perceived root of decoupling remained unclear. The decoupling literature, however, has long discussed the potential deceitful nature of decoupling. In light of its precursors, it has thus been viewed as inevitable, inadvertent or intentional (Hauptmann and Fließ, 2022). Given the difficulties, however, in gauging the true motives for decoupling (Christensen, Morsing and Thyssen, 2013), its ultimate assessment as an active attempt to deceive (Conrad and Holtbrügge, 2021) or as a transitory phenomenon (Haack, Schoeneborn and Wickert, 2012) lies in the "eye of the beholder" (MacLean, Litzky and Holderness, 2015, p. 363). As Gillespie *et al.* (2016) point out—albeit referring to consumers—feeling deceived does not require active intent on the part of the actor, though. Consequently, the causal attributions made by the constituents of interest determines the type of impact decoupling will have. In line with this reasoning, the present study shows that the

attribution of the cause for decoupling to the decoupling organisation mediates the effect on trust and cynicism alike. In sum, corporate sustainability decoupling marks a discrepancy between organisational decoupling geared towards environmental protection and practices implemented to attain the same goal. This discrepancy, when attributed to the organisation, decreases trust, raises cynicism among organisational members, both of which in turn decrease organisational commitment.

Third, justifications provided by the fictitious company as either related to internal barriers or external market forces (intentional vs. inadvertent decoupling) did not affect either of the endogenous variables. At the same time, the mean rating for the attribution of responsibility was rather high⁵ suggesting that respondents attributed responsibility to the organisation in any case regardless of the explanation provided. As noted earlier, this may be a result of an ineffective manipulation; however, it may equally well be the result of a general tendency to hold organisations to account for their behaviour. This interpretation is in line with Pizzetti, Gatti and Seele (2021) who observe that blame attribution is higher for transgressions located within the focal organisation.

Practical implications

From a practical point of view, given the importance of organisational commitment for many other work-related attitudes (Woznyj *et al.*, 2022) and the ubiquity of decoupling (Bromley and Powell, 2012), the implications of these findings are twofold. First, when addressing the potentially conflicting external demands that have led to decoupling in the first place, an active effort should be made to work through the tensions this might entail (Hengst *et al.*, 2020).

Second, when this requires prioritizing certain actions over others, care should be taken to make prioritization decisions transparent to avoid incongruences that create dissonant perceptions among key stakeholders. Such transparency in prioritisation may also avoid negative attributions of responsibility.

Limitations and future research

This study comes with a number of limitations. Methods wise, the hypothesised model contained a three-way interaction. The SEMinR package used to test this model did not allow testing this interaction in a single step. While the two-step approach taken here appears justified given the current limitations of the package, future research should aim at testing the entire model simultaneously

Second, and from a more conceptual point of view, the failed manipulation check for the justification manipulation raises questions. While it is plausible to assume that causal attributions will be made regardless of accompanying organisational communication, additional factors may be at play that have not been fully considered in this research. Thus, future research may use alternative manipulations to capture the way organisations communicate precursors to their actions (or lack thereof). In addition, causal attributions may be culturally bound. This study is based on a German sample. Research, however, has shown that cultures differ in the extent to which they are tolerant of deviant behaviour (Gelfand *et al.*, 2011). This suggests that

⁵ As represented by the standardised mean being closer to the maximum than to the minimum of the construct score.

there may be cultural differences in a) the perception of decoupling as norm-deviant behaviour and b) the attribution of responsibility for such behaviour. Future research could thus analyse such cultural differences in the impact of decoupling on organisational commitment.

Finally, this study analysed the impact of a discrepancy in organisational structures and policies. The discrepancy described in the scenario related to the natural environment. Such discrepancies have been shown to exist (Boiral *et al.*, 2018) and are thus likely to harm the environment. The expectation thus was that environmental attitudes would moderate responses of interest. Results, however, showed minimal moderating effects. This raises the question of why even those individuals with weaker environmental attitudes would react negatively to a discrepancy they don't appear to particularly care about. While the discussion above suggests that any observed discrepancy might entail negative attitudinal reactions, it also implies that additional individual characteristics are at play that might explain this mechanism. Future research might thus focus on general tendencies of individuals to care about others in light of events by which they are not immediately affected.

Conclusion

In light of increasing evidence of global warming, the present study aimed at investigating organisational consequences of corporate sustainability decoupling. The results provide evidence that CS decoupling negatively impacts organisational members in terms of their commitment towards the organisation. This provides yet another reason for why, in the given climate, it makes sense for organisations to live up to their professed goals.

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Appendix 1

Measure	Item
Organisational commitment	I'd be willing to put in a great deal of effort beyond that normally expected in order to help this organisation be successful.
	I'd talk up this organisation to my friends as a great organisation to work for.
	I'd feel very little loyalty to this organisation. (R)
	I would accept almost any type of job assignment in order to keep working for this organisation.
	I find that my values and the organisation's values are very similar.
	I'd be proud to tell others that I am part of this organisation.
	I could just as well be working for a different organisation as long as the type of work was similar. (R)
	This organisation would really inspire the very best in me in the way of job performance.
	It would take very little change in my present circumstances to cause me to leave this organisation. (R)
	I'd be extremely glad that I chose this organisation to work for over others I was considering at the time I joined.
	There would not be too much to be gained by sticking with this organisation indefinitely. (R)
	I'd often find it difficult to agree with this organisation's policies on important matters relating to its employees. (R)
	I'd really care about the fate of this organisation.
	For me this would be the best of all possible organisations for which to work.
	Deciding to work for this organisation would be a definite mistake on my part. (R)
Trust	This company can be trusted more than other companies. This company is honest and trustworthy.
Cynicism	I wonder about the real purpose behind company decisions. I have misgivings whether my company is forthright regarding its actions. I suspect my company is deliberately evasive in things it says. I marvel at the disparity between reality and my company's claims. I've questioned whether company officials are really interested in addressing the problems facing the company. I've suspected that the company's public statements reflect more spin than reality.
EA	We are approaching the limit of the number of people the earth can support.
	Humans have the right to modify the natural environment to suit their needs. (R)
	When humans interfere with nature it often produces disastrous consequences.
	Human ingenuity will insure that we do NOT make the earth unliveable. (R)
	Humans are severely abusing the environment.
	The earth has plenty of natural resources if we just learn how to develop them. (R)
	Plants and animals have as much right as humans to exist.
	The balance of nature is strong enough to cope with the impacts of modern industrial nations. (R)
	Despite our special abilities, humans are still subject to the laws of nature.
	The so-called "ecological crisis" facing humankind has been greatly exaggerated. (R)
	The earth is like a spaceship with very limited room and resources.
	Humans were meant to rule over the rest of nature. (R)
	The balance of nature is very delicate and easily upset.
	Humans will eventually learn enough about how nature works to be able to control it. (R)
	If things continue on their present course, we will soon experience a major ecological catastrophe.

Locus	I'd be willing to make personal sacrifices for the sake of slowing down pollution even though the immediate results may not seem significant. The company is responsible for the situation described in the scenario. The company is at fault for the situation described in the scenario. The cause for the situation described in the scenario resides within the company. The cause for the situation described in the scenario lies in the company's market environment. (R)
Stability	I suppose, the situation described in the scenario represents something stable and ongoing with the company. It is likely that the situation described in the scenario will occur again in the future at the company. It is likely that a similar situation has occurred in the past at the company. It is likely that the situation described in the scenario is typical of the company.
Control	The reasons that have led to the situation described in the scenario was not controllable by the company. (R) The cause of the situation described in the scenario was beyond the company's power. (R) The cause of the situation described in the scenario was preventable. The cause of the situation described in the scenario could have been influenced by the company.

Appendix 2

Variable	OC	TRUST	CYN	RESP	CON	LOCUS	STAB
OC1	0.646	0	0	0	0	0	0
OC2	0.846	0	0	0	0	0	0
OC3	0.763	0	0	0	0	0	0
OC5	0.803	0	0	0	0	0	0
OC6	0.821	0	0	0	0	0	0
OC7	0.575	0	0	0	0	0	0
OC8	0.782	0	0	0	0	0	0
OC9	0.614	0	0	0	0	0	0
OC10	0.744	0	0	0	0	0	0
OC11	0.72	0	0	0	0	0	0
OC12	0.658	0	0	0	0	0	0
OC13	0.819	0	0	0	0	0	0
OC14	0.858	0	0	0	0	0	0
OC15	0.763	0	0	0	0	0	0
TR1	0	0.964	0	0	0	0	0
TR2	0	0.967	0	0	0	0	0
CY1	0	0	0.736	0	0	0	0
CY2	0	0	0.874	0	0	0	0
CY3	0	0	0.887	0	0	0	0
CY4	0	0	0.846	0	0	0	0
CY5	0	0	0.845	0	0	0	0
CY6	0	0	0.895	0	0	0	0
EP1	0	0	0	0	0	0	0
EP8	0	0	0	0	0	0	0
EP12	0	0	0	0	0	0	0
EP14	0	0	0	0	0	0	0
CON	0	0	0	0.738	0	0	0
LOCUS	0	0	0	0.897	0	0	0
STAB	0	0	0	0.826	0	0	0
ARCon3	0	0	0	0	0.775	0	0
ARCon4	0	0	0	0	0.909	0	0
ARLoc1	0	0	0	0	0	0.822	0
ARLoc2	0	0	0	0	0	0.899	0
ARLoc3	0	0	0	0	0	0.864	0
ARStab2	0	0	0	0	0	0	0.89
ARStab3	0	0	0	0	0	0	0.905
ARStab4	0	0	0	0	0	0	0.829

Table 6. Indicator loadings