

Whom to blame and whom to praise: Two cross-cultural studies on the appraisal of positive and negative side effects of company activities

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Abstract

Increasing a company's short-term profit seems to be still the primary responsibility of business leaders, but profit-oriented decision strategies may also elicit long-term side effects. While positive side effects might be considered as an additional benefit, negative side effects are a crucial problem calling for social responsibility. One central question is how the public evaluates managerial decisions based on an indifferent attitude toward potential side effects. This topical question becomes even more salient when focusing on multinational companies and cross-cultural differences in judgment tendencies. Thus, we explored effects of the boss–employee relationship on attributions of intentionality as well as blame and praise in the case of positive and negative side

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effects that derive from a solely profit-oriented measure of a company decided by its boss. With participants from Germany and the United Arab Emirates, we investigated whether the social role (boss vs. employee) influences these attributions and whether cross-cultural differences in the perception of social hierarchy moderate the effects. We used an adapted version of a paradigm developed by Knobe (2003), who discovered an asymmetry in the attribution of intentionality: While negative side effects are perceived as intentional and blameworthy, positive side effects do not cause the same intentionality attributions and do not appear as particularly praiseworthy. Across two studies, we were able to replicate the typical asymmetric attribution of blame/praise and intentionality for the boss in both cultures. Moreover, we also demonstrate moderating effects of the social role and the cultural background on these attributions. Overall, the results show that the boss–employee relationship is differently evaluated in different cultures, and this might explain some of the variance in perceived accountability within companies. Moreover, an indifferent attitude toward potential side effects leads to less lenient evaluations of managers and their subordinated employees. We discuss practical and theoretical implications.

Keywords

Accountability, blame, culture, intentionality, Knobe Effect, praise, social role

Introduction

Company managers often make strategic decisions whose consequences are manifold and sometimes opposed. Although there seems to be a “widening recognition amongst business leaders of the need to accept a broader responsibility than short term profits” (Knox and Maklan, 2004: 23), profit-oriented decision strategies seem to be nonetheless prevalent. However, profit-oriented decisions and actions can be accompanied by side effects that may affect customers in the long run. While positive side effects might be considered as an additional benefit, negative side effects are a crucial problem calling for social responsibility. For example, the current emission scandal of Volkswagen (cf. Rhodes, 2016) illustrates that managers sometimes seem to accept potential negative side effects such as environmental harm in terms of human health damage in favor of increasing profit (cf. Oldenkamp et al., 2016). Besides violations of existing law (cf. Reitze, 2016), such decision strategies are also critical with respect to the public acceptance of a company’s management and, on a broader scale, of the whole company. Picking up this important debate, the present studies investigate such a prototypical scenario in which the CEO of a company makes a solely profit-oriented decision while expressing an indifferent attitude toward potential side effects on customers. The present studies show how much we dislike managers who try to increase a company’s profit while ignoring potential negative side effects on customers, and whether we tend to praise a manager when his/her profit-oriented decision strategy is likely to produce positive side effects. In this context, we also investigate how much intentionality is perceived. However, as exemplified in the ongoing debate about Volkswagen’s emission scandal, a core question is whether the hierarchical distribution of decision power in a company moderates the evaluation of those persons involved in the realization of a profit-oriented measure. Therefore, we sought to determine whether the social role (boss vs. employee) established through organizational hierarchy actually moderates person evaluation. Moreover, given multinational companies operating on the global market, one might speculate that cross-cultural differences exist when comparing cultures characterized by a different conception of social hierarchy. Thus, with participants from Germany and the United Arab Emirates (UAE), we

investigated whether the social role influences praise, blame, and intentionality attributions. The answers to these questions are important in today's globalized economy and international politics, in which cross-cultural negotiations and conflict resolution often depend on agreements about accountability and the delivery of excuses and redemption.

Social role defines one's accountability

Most human groups, including families, work teams, companies, and societies, are organized through roles and related spheres of responsibilities. On one hand, responsibilities concern the assignment of specific tasks and decision power, especially in business. On the other, all the members of a group usually share some overarching norms or standards, such as avoiding harm to others when pursuing one's own goals (Bivins, 2006). In some cases, those standards might be at odds with the primary functional goals tied to the social role. For instance, when a CEO decides in favor of a new product to increase a company's profit, this might imply negative side effects, such as disadvantages for customers (e.g. lower quality of the product or health damage) or threats to society (e.g. environmental harm). In other cases, profitable decisions can also cause positive side effects (e.g. helping to protect the environment). While some side effects can be unintended (Sterman et al., 1997), others are predictable, but may be nonetheless accepted by the CEO with the goal of increasing profit. In such a case, does the CEO deserve blame for the negative side effects and praise for the positive ones? Moreover, is accountability limited to the person responsible for decision-making as defined by their social role or status, or does it include other group members who assist in the company's actions as decided by the CEO? It has to be noted that accountability is dependent on, but not the same as, responsibility in the sense of a sphere of responsibility which comes with a special social role. Bivins (2006) defines responsibility as "a bundle of obligations, functional and moral, associated with a role" (p. 21) and accountability—in accordance with Gert (1988)—as "blaming or crediting someone for an action—normally an action associated with a recognized responsibility" (p. 21). Thus, accountability in the psychological literature is understood as moral responsibility in a general philosophical sense. Following this definition, the answer to the above questions putatively depends on culture-specific conceptions of social hierarchy: that is, the way a particular culture or society distributes functional responsibilities as well as moral or—more specifically—social obligations.

Cultural differences in the conception of social hierarchy

There is a reason to assume that cultures differ in their conception of social hierarchy and thus in the way they organize and distribute responsibilities among their members in a given situation. The individualism and collectivism constructs are central distinguishing features for societies and their understanding of social hierarchy; these have been heavily discussed in the social sciences literature (for an overview, see Triandis and Gelfand, 1998). However, it has been pointed out that these constructs are polythetic rather than distinct (Triandis, 1995); that is, they embrace individuals having many but not all properties in common. Therefore, it has been argued that additional distinguishing features are necessary. As a suitable extension of the model, it has been proposed that individualism and collectivism may be horizontal or vertical (Singelis et al., 1995; Triandis and Gelfand, 1998), wherein horizontality emphasizes equality and verticality stresses hierarchy. Accordingly, Triandis and Gelfand (1998) proposed that in vertical individualism (VI), people are in individual competition with others as they want to be distinguished and strive toward a high status.

Individuals see each other as different and expect inequality across individuals of a group. By contrast, in horizontal individualism (HI), people also want to be unique and autonomous in order to be distinct from groups, but they do not strive toward a higher status. In vertical collectivism (VC), the integrity of the in-group and interdependencies within it are emphasized, and people support competitions between their in-group and out-groups. However, Triandis and Gelfand (1998) point out that inequality and differences in status are accepted. High VC means that members of the in-group show a tendency to submit to the will of the authorities of the in-group if they want members to act in a way that is beneficial for the in-group overall but extremely disadvantageous for the members themselves. In contrast, in horizontal collectivism (HC), people also emphasize common goals with others, interdependence, equality, and sociability; yet, they see themselves as being similar to others and do not easily submit to the authorities' will.

Against the background of this typology, we asked how two cultures (Germany and UAE) which are assumed to differ in their emphasis on horizontality (i.e. equality) and verticality (i.e. hierarchy) deal with questions of accountability when economic measures cause negative or positive social side effects. Tang et al. (2016) recently found that German students are significantly more collectivistic than Poland students. In particular, Tang et al. observed a large difference in HC ($d = 0.97$). Overall, German participants scored highest on HC but lowest on VI, whereas a comprehensive meta-analysis by Oyserman et al. (2002) revealed that Germany and the United States are characterized by a comparable individualistic orientation ($d = 0.01$). Moreover, according to the values provided by Hofstede (2016; <https://geert-hofstede.com/arab-emirates.html>), German participants (67) are assumed to be more individualistic than participants from the UAE (25), while Germans (35) should score lower than Arabs from the UAE (90) on power distance that was defined as "the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally" (Hofstede, 1991: 28). Although Hofstede's cultural dimensions differ from the typology used here (incorporating the horizontality–verticality concept; see Triandis and Gelfand, 1998), these data suggest a considerable difference in the conception of social hierarchy between Germans and Arabs. However, two things should be noted: First, a large-scale meta-analysis by Taras et al. (2012) revealed that the precision of the cultural dimension scores provided by Hofstede (1980) has decreased over time. Second, the difference between Germans and Arabs might be smaller than suggested by the data reported above. For example, Fischer and Al-Issa (2012) found that student participants from the UAE showed a higher individualism score than suggested by the data provided by Hofstede, whereas they scored lower on power distance than suggested. These deviations may be partially explained by the sample investigated as university students in the UEA are heavily influenced by the western philosophy dominating management studies (Saji, 2012) and because teaching in the UEA is largely based on literature from North America (Al-Issa, 2005). Nonetheless, with respect to the present studies, we expected that German participants will score higher on HC than Arabs (cf. Tang et al., 2016), indicating an emphasis of equality and thus a small willingness to submit to authorities' will. In contrast, Arab participants were assumed to score higher on VC, indicating an emphasis on verticality (i.e. hierarchy) and thus a stronger tendency to submit to the will of the authorities of the in-group (cf. Triandis and Gelfand, 1998). Thus, we tested the following hypothesis (see also Figure 1):

H1: German participants score higher on HC (but lower on HI) than Arab participants, whereas Arab participants score higher on HI than German participants.

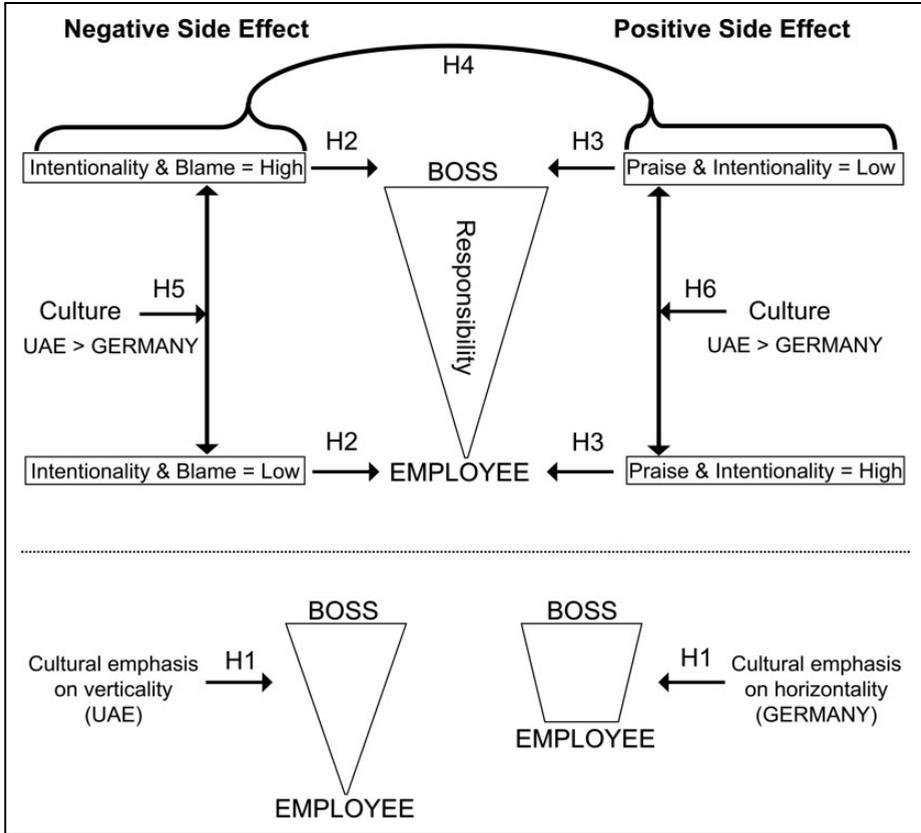


Figure 1. Illustration of the hypothesis model.

The present studies

Our work builds on a paradigm developed by Knobe (2003) to study the evaluation of CEO decisions with positive or negative side effects. This is a typical illustration of the Knobe vignette describing a decision with a negative side effect:

The vice-president of a company went to the chairman of the board and said, “We are thinking of starting a new program. It will help us increase profits, but it will also harm the environment.” The chairman of the board answered, “I don’t care at all about harming the environment. I just want to make as much profit as I can. Let’s start the new program.” They started the new program. Sure enough the environment was harmed. (Knobe, 2003: 191)

In the complementary vignette for the positive side effect, the phrase “harm the environment” was replaced by “help the environment” while everything else remained the same. Knobe (2003, 2004) showed an asymmetry in the attribution of blameworthiness and praiseworthiness for negative and positive side effects with respect to the chairman. While negative side effects are perceived as intentional and blameworthy, positive side effects do not cause the same intentionality

attributions and do not appear as particularly praiseworthy. This asymmetry has also been successfully replicated by other authors (e.g. Wright and Bengson, 2009), while others have focused only on the attribution of intentionality and did not measure the attribution of praise and blame (e.g. Adams and Steadman, 2007; Nichols and Ulatowski, 2007; Mallon, 2008). In fact, there is an ongoing dispute whether perceived intentionality is the key to explain the asymmetry in the attribution of praise and blame, and how much cognitive processes or moral intuitions contribute to the ascription of blame- and praiseworthiness. Several cognitive mechanisms that might explain the reported asymmetries have been proposed, and no final conclusion about the best fitting model can be made at this time (for a discussion of different theoretical accounts, see Alfano et al., 2012; Uttich and Lombrozo, 2010).

The present work is not intended to further inform this dispute. Instead, we aim to extend the question of accountability to the second person in Knobe's vignette (but we substituted the vice president by a subordinate employee) and to identify potential interaction effects between the social role constituting a social hierarchy, the valence of the side effect, and the cultural context in which the judgments take place. In fact, previous studies have examined the attribution of numerous psychological properties to someone who causes a negative side effect or someone who causes a positive side effect, and most were successful in finding attribution asymmetries similar to those reported in the original study by Knobe (cf. Alfano et al., 2012; Robinson et al., 2013). However, the potential influence of the *social role* (boss vs. employee) as well as of the judges' *cultural background* has been neglected so far. Hence, we introduced two important extensions to Knobe's original scenario.

But why should the social role influence praise/blame and intentionality attributions? Although organizations intend to strive toward flatter organizational structures, hierarchical order is quite persistent (Diefenbach and Sillince, 2011). Therefore, strong differences exist regarding personal control over decision-making procedures in organizations. However, the CEO of a company usually considers the advice and opinions of his/her employees. In this sense, employees are also—at least partially—responsible for the CEO's strategic decisions and the realization of the agenda. Hence, the question arises of how people evaluate intentionality and how they attribute praise and blame to a CEO and his/her employees when strategic measures of the company decided by the boss produce side effects of positive and negative valence. The culpable control model (Alicke, 2000) proposes that the primary factor in the attribution of blame is personal control, defined as “the freedom to effect desired behaviors and outcomes or to avoid undesired ones” (Alicke, 2000: 557). Therefore, we sought to determine whether the attribution of praise, blame, and intentionality to the employee would be congruent with the attributions to the CEO, or whether the hierarchical relationship would buffer attributions in favor of the subordinated employee. In accordance with the latter option, we expected that only the social role of the CEO would be associated with high expectations concerning the control of action (and maybe also concerning care for the general public). This involves the general view that the CEO would take accountability for negative side effects but pass the benefits for positive side effects to the subordinate members of the group. Hence, we hypothesized (for the complete hypothesis model see Figure 1):

H2: In case of a negative side effect, the boss deserves more blame and more intentionality attributions than the employee.

H3: In case of a positive side effect, the employee deserves more praise and more intentionality attributions than the boss.

H4: When evaluating the boss, negative side effects are perceived as intentional and blameworthy, whereas positive side effects do not cause the same intentionality attributions and do not appear as particularly praiseworthy (Knobe Effect).

In addition to potential attribution differences elicited by the actor's social role, the culturally different conceptions of social hierarchy might moderate the effects. Indeed, it is still an open question whether the asymmetry in attributed intentionality and praise/blame is a cultural universal. So far, only one study seems to have addressed the cultural aspect. Knobe and Burra (2006) tested Hindi-speaking students at universities in the United States and replicated the original findings. However, it remains unclear whether the tested participants only differed in language comprehension or whether they actually differed in their cultural pattern. In fact, there is strong evidence that culture influences our perception of the world (Nisbett and Miyamoto, 2005), our concept of self (Markus and Kitayama, 1991; Zhu et al., 2007), and our emotional reactions in a given situation (Bender et al., 2012; Kitayama and Markus, 1994; Scherer and Wallbott, 1994). Based on the assumption that the hierarchical relationship between boss and employee would buffer attributions in favor of the subordinated employee (see above), we expected that the CEO is seen as a kind of protective father figure in cultures that emphasize the hierarchical structure of groups and accept inequality and differences in status (i.e. high VC according to Triandis and Gelfand, 1998). Thus, the CEO should take full accountability for negative side effects but completely pass the benefits for positive side effects to the employee, especially when social hierarchies are particularly emphasized (Arab sample). In contrast, when hierarchies are relatively flat (high HC, as expected for the German sample), we anticipate a more egalitarian approach where everyone in the group would share accountability for negative side effects. This outcome is especially plausible when people see themselves as being similar to others (HC) versus being distinct from others (HI). Accordingly, we hypothesized:

H5: In case of a negative side effect, Arab participants show a bigger difference in the attributed blame to the boss versus the employee and a more lenient evaluation of the employee than German participants.

H6: In case of a positive side effect, Arab participants show a bigger difference in the attributed praise to the employee versus boss and a more sympathetic evaluation of the employee than German participants.

Finally, as previous literature does not allow the formulation of a specific hypothesis with respect to potential cross-cultural differences in intentionality judgements, we tested in an exploratory way the following research question:

R1: Are there cross-culture differences in the attribution of intentionality to the boss and the employee in the case of negative/positive side effects?

Study I

In our first study, we followed the original study by Knobe (2003) but introduced two important changes into the original scenario (see "Method" section).

Method

Participants. Overall, 204 students participated in an online experiment. The sample comprised 100 participants (38 males and 62 females; $M_{\text{age}} = 21.4$, age range: 16–48 years) from the UAE and 104 participants (29 males and 75 females; $M_{\text{age}} = 25.1$, age range: 17–61 years) from Germany. The two cultural samples were selected according to expected difference in the acceptance of social hierarchy. Inspection of the data revealed that German participants ($M = 25.1$, $SD = 5.8$) were slightly older than Arab ones ($M = 21.4$, $SD = 4.2$), but both groups still belonged to the same demographic of students. Because the vignettes for the different experimental conditions were presented in English, we checked whether the level of English proficiency in both groups was sufficiently high. On average, German participants had received English classes for 9.9 years, while their Arab counterparts had 14.2 years. Hence, we assume that there were no difficulties in understanding the experimental stimuli, which were written in short, simple sentences.

Design and materials. We presented the German and Arab participants with two versions of the vignette differing in the potential side effect of a profit-oriented measure (helping vs. harming condition) and asked them to evaluate the boss and the employee. Thus, we used a 2 (culture: Germany vs. UAE) \times 2 (side effect: positive vs. negative) \times 2 (social role: boss vs. employee) mixed-measures design, with culture and side effect as between-participants factors and social role as a within-participants factor.

The vignette used for this experiment (see Appendix 1) differed in two ways from the original vignette by Knobe (2003): First, we used a different side effect. In our version of the vignette, the new product would harm or help the customers instead of the environment.¹ We changed this because studies suggest that attitudes toward the environment are influenced by cultural factors (Eisler et al., 2003). Second, in the vignette by Knobe (2003), the company's activity is determined by the decision of the boss. However, because we were interested in the influence of the social hierarchy on attributions of intentionality and praise and blame, we used a scenario in which the decision of the boss explicitly necessitates the cooperation of the employee ("I will launch the new product, but I cannot do this alone. I will need your support.")²

Following Knobe (2003), we measured the intentionality of the boss and the employee by asking participants whether the boss and the employee intentionally harmed or helped the customers (*yes* or *no*). Also, participants rated on a seven-point scale ranging from *No blame/no praise* to *High praise/high blame* how much blame or praise the boss and the employee deserved for harming/helping the customers.

To measure the degree of HC, HI, VI, and VC in the two cultural samples, we used a set of items borrowed from Triandis and Gelfand (1998). They identified 16 items with the highest factor loadings, four for each scale (HC, VC, HI, and VI). Each of these items was rated on a seven-point scale ranging from *Strongly disagree* to *Strongly agree*.

Procedure. Participants received the link to the online study through their universities' mailing lists. After being informed about their rights as participants and agreeing to voluntarily participate, they were randomly presented with either the vignette with the positive side effect (the new product will help the customers in the long run) or that with the negative side effect (the new product will harm the customers in the long run). Both Arab and German participants read the vignette in English. Afterwards, they rated how much blame or praise boss and employee deserved for their decisions

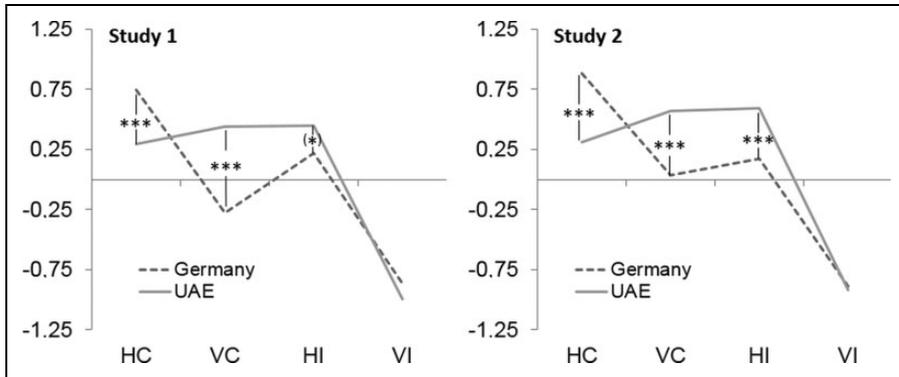


Figure 2. Horizontal/vertical individualism and collectivism for German and Arab participants. (**) $p < 0.10$; (***) $p < 0.001$.

and whether they intentionally caused the side effect. Finally, participants answered several demographic questions as well as the items of the HI/HC/VI/VC questionnaire.

Results

Preliminary analyses: Controlling for cultural response bias. The initial analysis of the data from the rating scales revealed a considerable response bias toward the positive end of the scale by the Arab participants compared to the German participants. As a first measure of the response bias, we computed the mean over all 16 items of the HI/HC/VI/VC questionnaire and the two questions concerning blameworthiness or praiseworthiness of the boss and the employee. On average, Arab participants ($M = 5.27$, $SD = 0.61$) scored significantly higher than German participants ($M = 4.61$, $SD = 0.51$), $t(202) = 8.42$, $p < 0.001$, $d = 1.18$. To correct for this, we adjusted the data using within-culture standardization via grand mean centering (Fischer, 2004). We calculated the grand mean over all items separately for each culture. Then the grand mean for each culture was subtracted from each individual item score. These corrected values were used in all subsequent analyses.

Social Hierarchy: HI/HC and VI/VC. To check whether our German and Arab samples actually differed in their evaluation of social hierarchy, we compared the scores of the samples on the four subscales VC, HC, HI, and VI (Triandis and Gelfand, 1998). The scales' overall reliability was acceptable (VC: Cronbach's $\alpha = 0.69$; HC: $\alpha = 0.57$; HI: $\alpha = 0.64$), except for VI ($\alpha = 0.49$). We compared the two samples by t -tests for independent samples. The two did not differ with regard to VI, $t(202) = 0.90$, $p = 0.37$, $d = 0.13$. However, as shown by Figure 2, German participants scored higher on HC than Arab participants, $t(202) = 3.88$, $p < 0.001$, $d = 0.54$; that is, according to Triandis and Gelfand (1998), our German participants tended to emphasize common goals and to see themselves as being similar to others but did not easily submit to the will of the authorities. In contrast, Arab participants scored higher on VC than German participants, $t(202) = -3.44$, $p = 0.001$, $d = 0.48$; that is, Arab participants also tended to emphasize the integrity of the in-group, but they also accepted inequality and differences in status, leading to the tendency to submit to the will of the authorities of the in-group. Consequently, Arab participants expected and accepted strong hierarchies more than German participants did. Moreover, Arab participants scored slightly higher on HI, $t(202) = -1.79$, $p = 0.07$, $d = 0.25$; that is, they also showed a stronger tendency to be

unique and distinct from groups, but without the need for a high status (Triandis and Gelfand, 1998). Overall, these results support H1.

Attribution of blame. The amount of blame that boss and employee deserved for harming the customers (negative side effect) was analyzed in a 2×2 (culture \times social role) mixed-method analysis of variance (ANOVA). There was a significant main effect of culture, $F(1, 106) = 10.56$, $p = 0.002$, $\eta_p^2 = 0.09$, and of social role, $F(1, 106) = 76.96$, $p < 0.001$, $\eta_p^2 = 0.42$. However, culture and social role interacted marginally, $F(1, 106) = 3.15$, $p = 0.079$, $\eta_p^2 = 0.03$, so we scrutinized the effect in more detail.³ As shown in Figure 3 and supporting H2, German as well as Arab participants gave significantly more blame to the boss than to the employee: German participants: $t(53) = 5.15$, $p < 0.001$, $d = 0.70$; Arab participants: $t(53) = 7.18$, $p < 0.001$, $d = 0.98$. Thereby, compared to German participants, Arab participants showed a slightly bigger difference in attributed blame between the boss and the employee, $t(106) = 1.78$, $p = 0.079$, $d = 0.34$. Moreover, German and Arab participants differed only slightly significantly in their evaluations of the boss, $t(106) = 1.82$, $p = 0.072$, $d = 0.35$, but German participants gave considerably more blame to the employee than Arab participants, $t(106) = 3.19$, $p = 0.002$, $d = 0.62$. Consequently, Arab participants, who reported accepting inequality and differences in status more than Germans (higher VC vs. higher HC, see above), showed a slightly bigger difference in the attributed blame to the boss versus the employee and a more lenient evaluation of the employee than German participants, supporting H5. Apparently, Arab participants perceived a larger discrepancy between the boss and the subordinated employee in favor of the latter who received less blame.

Attribution of praise. The amount of praise that boss and employee deserved for helping the customers (positive side effect) was analyzed in a 2×2 (culture \times social role) mixed-method ANOVA. As shown in Figure 3, there was no significant main effect of culture, $F(1, 94) = 1.45$, $p = 0.23$, $\eta_p^2 = 0.02$, but a significant main effect of social role, $F(1, 94) = 236.86$, $p < 0.001$, $\eta_p^2 = 0.72$, as well as a significant interaction effect between culture and role, $F(1, 94) = 12.34$, $p = 0.001$, $\eta_p^2 = 0.12$. We scrutinized this interaction and found significantly more praise for the employee than for the boss in German participants, $t(49) = 8.28$, $p < 0.001$, $d = 1.17$, and Arab participants, $t(45) = 13.65$, $p < 0.001$, $d = 2.01$, reflecting the main effect of the social role and supporting H3. However, the difference in attributed praise between the boss and the employee was larger in the Arab sample compared to the German sample, $t(94) = 3.51$, $p = 0.001$, $d = 0.72$. Moreover, German and Arab participants did not differ in the extent of attributed praise to the boss in the help condition, $t(94) = 1.44$, $p = 0.15$, $d = 0.30$, but Arab participants gave significantly more praise to the employee than did German participants, $t(94) = 3.28$, $p = 0.001$, $d = 0.67$. Consequently, and in line with H6, Arab participants perceived a larger difference between boss and employee in favor of the latter who received significantly more praise than in the German sample.

Finally, supporting H4, we observed the original Knobe Effect for the boss (Knobe, 2003): Negative side effects were perceived as very blameworthy, whereas positive side effects did not appear as particularly praiseworthy in both cultures, both $ts \geq 16.76$, $ps < 0.001$, $ds \geq 3.29$.

Intentionality judgment. With respect to the intentionality judgment, we identified three effects. First, we replicated the original Knobe Effect (H4) concerning the asymmetry of intentionality for the boss: Most Arab participants, $z = 8.65$, $p < 0.001$, as well as German participants, $z = 8.66$, $p < 0.001$, had the impression that the boss intentionally harmed the customers in the negative side

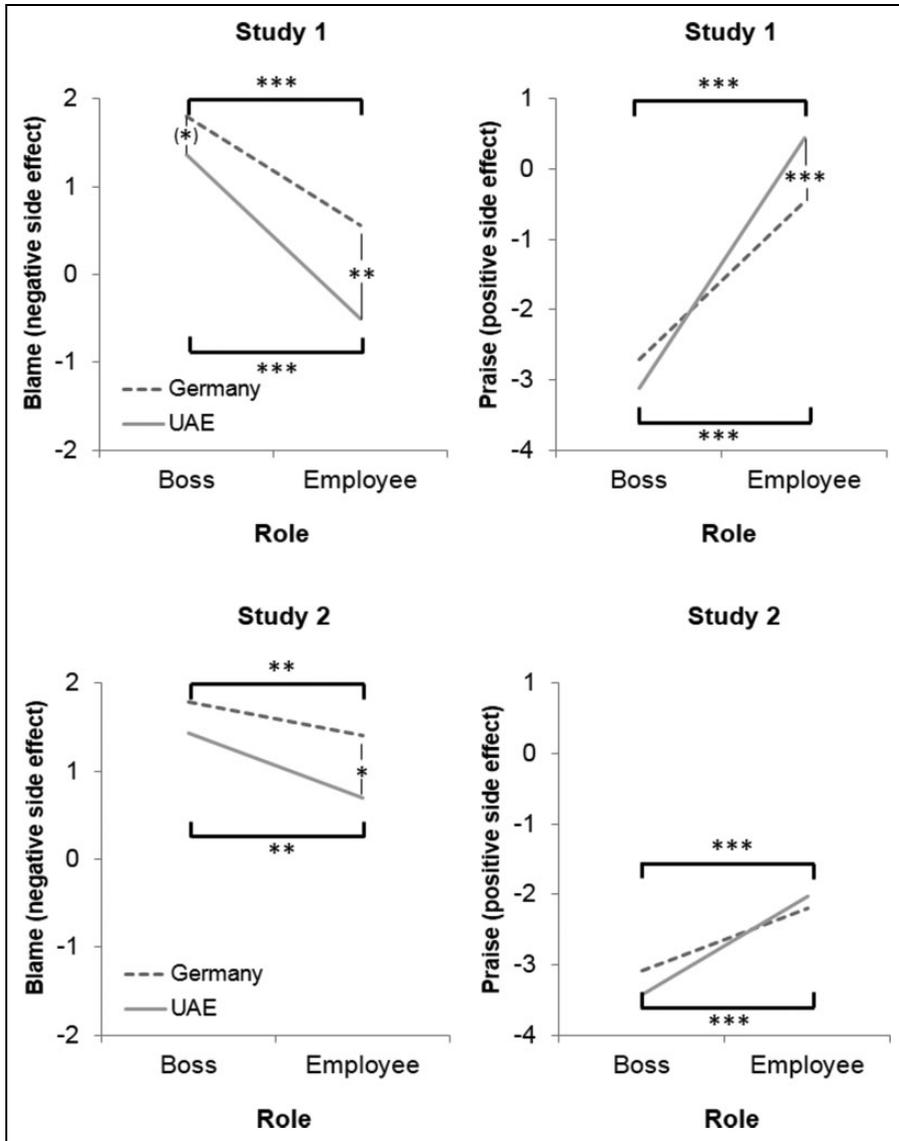


Figure 3. Ratings of blame and praise for the behavior of the boss and the employee depending on the valence of the side effect. (*) $p < 0.1$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

effect condition but that he did not intentionally help the customers in the positive side effect condition (see Figure 4).

Second, we found the expected effect of the social role. As shown in Figure 4, the number of German participants who thought that the boss intentionally harmed the customers was significantly higher than the number of participants who thought that the supporting employee intentionally harmed the customers (H2), $z = 2.78, p = 0.005$. In the condition with the positive side effect

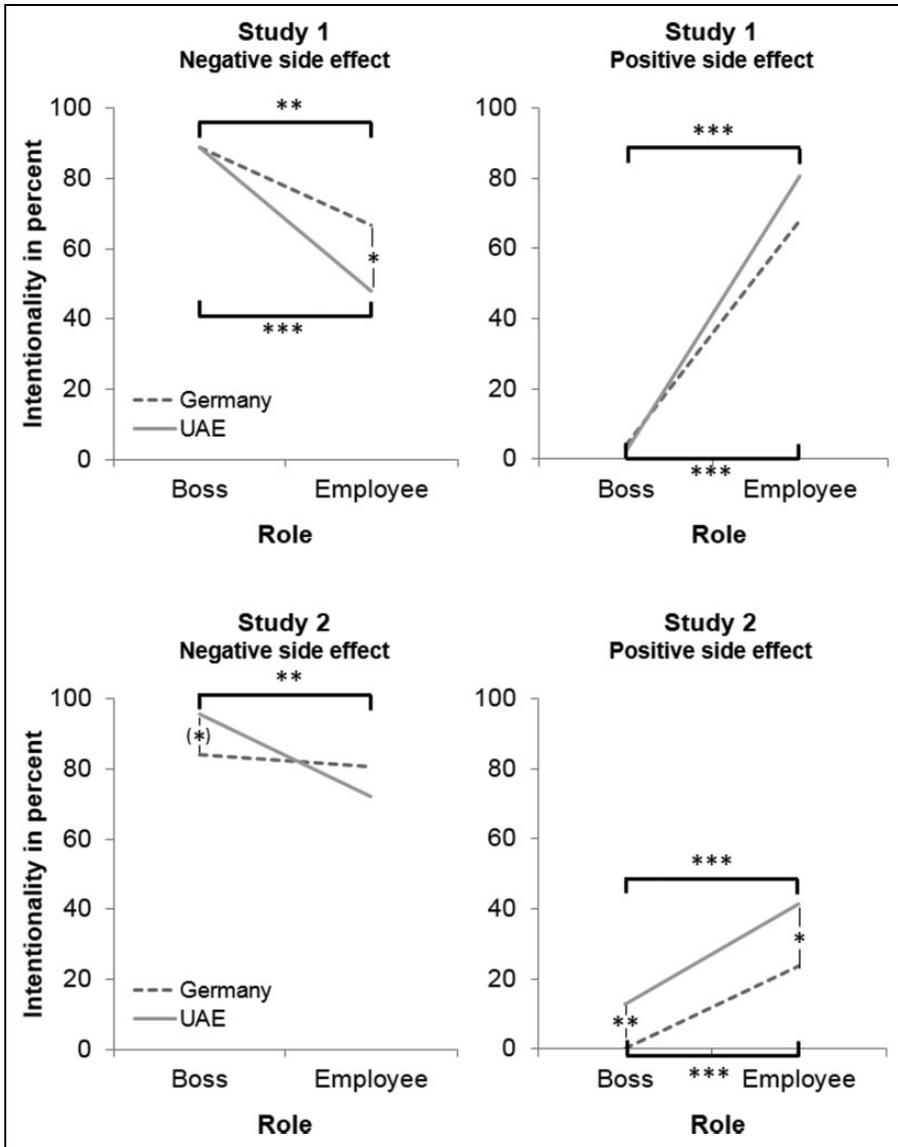


Figure 4. Percent of German and Arab participants who thought that the decision by the boss and the employee was intentional depending on the valence of the side effect. (*) $p < 0.1$; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

(Figure 4), the reverse pattern was significant (H3), $z = -6.67, p < 0.001$. The results for the Arab participants were similar. The number of Arab participants who thought the boss intentionally harmed the customers was significantly higher than the number who thought the employee intentionally harmed the customers (H2), $z = 4.56, p < 0.001$. In the condition with the positive side effect, the number of participants who thought the employee intentionally helped the customers was

Table 1. Correlations between intentionality ratings and blame (negative side effect) and praise (positive side effect) depending on culture (Germany vs. UAE), social role (boss vs. employee) and study.

Culture	Negative side effect		Positive side effect	
	Boss	Employee	Boss	Employee
Study 1				
Germany	0.110	0.547***	-0.131	0.314*
UAE	0.290*	0.418**	0.314*	0.513***
Study 2				
Germany	0.096	0.108	-	0.654***
UAE	0.116	0.612***	0.016	0.506***

Note: UAE: United Arab Emirates.

* $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.

higher than the number of participants who thought that the boss intentionally helped the customers (H3), $z = 7.62$, $p < 0.001$. Consequently, the social hierarchy between boss and employee had a significant effect on attributed intentionality in the case of positive as well as negative side effects. Independent of the sample's culture, the employee was evaluated more positively than the boss; that is, we found less attributed intentionality in the case of a negative side effect but more intentionality in the case of a positive side effect.

Third, however, we also found an interaction between social role and culture (Figure 4). In the condition with the positive side effect, there was no difference in the number of German and Arab participants who thought the boss intentionally helped the customers, $z = 0.51$, $p = 0.61$. There was also no significant difference with regard to the perceived intentionality of the employee, $z = -1.39$, $p = 0.17$. Hence, both German and Arab participants show considerable agreement with regard to the intentionality ratings in the case of a positive side effect.

In the condition with the negative side effect, there was also no significant difference between the number of German and the number of Arab participants who thought the boss intentionally harmed the customers, $z = 0.00$, $p > 0.99$. However, there was a difference with regard to the employee, $z = 1.95$, $p = 0.051$, whereby more German than Arab participants thought that the employee intentionally harmed the customers. Moreover, while the intentionality judgments of the German participants for the employee did not differ between the harm and the help condition, $z = -0.15$, $p = 0.89$, there was a significant difference in the intentionality judgment of the Arab participants, $z = -3.33$, $p < 0.001$. In the harm condition, fewer Arab participants had the impression that the employee acted intentionally as compared to the help condition.

To conclude, independent of the valence of the side effect, German and Arab participants did not differ in the impression of intentionality with respect to the boss. With respect to the employee, however, Arab participants, who reported a higher acceptance of group members' inequality and differences in status, perceived intentionality more often in the case of a positive side effect compared to a negative side effect. In contrast, the German sample did not differentiate between the two scenarios with respect to the employee. Thus, with respect to R1, we can conclude that the cultural background of the participants actually moderated the frequency of intentionality attributions.

Relation between intentionality and blame/praise. Generally, both the amount of attributed blame and the amount of attributed praise were positively correlated with attributed intentionality (Table 1).

This was true for both German and Arab participants, with one exception: In the sample of German participants, intentionality judgments and the attribution of blame/praise were not significantly correlated regarding the boss.

Discussion of study 1

Knobe (2003) reported two asymmetries in peoples' judgments of intentionality as well as praise and blame. They are more likely to say that a side effect was brought about intentionally in the case of negative side effects compared to positive side effects. Moreover, people show a stronger tendency to ascribe blame to a person for negative side effects than to ascribe praise for positive side effects. In the present study, we added the aspect of social hierarchy to the classic scenario of Knobe (2003) at two levels. First, we distinguished between a boss, who decides to benefit the company and who does not care about potential side effects for the customers, and a subordinated employee, who points out that the launch of a new product could increase the profit, while it will probably harm or help the customers in the long run (negative vs. positive side effect). Secondly, we investigated two cultures—Germany and UAE—that differ in their evaluation of social hierarchy, supported by our data showing that Arab participants expected and accepted strong hierarchies more than German participants.

First of all, we found an asymmetry in people's attributions of intentional action (Knobe 2003). In the case of a negative side effect, German as well as Arab participants (88.9 percent each) said that the boss intentionally harmed the customers. In the help condition, by contrast, they said that the boss did not intentionally help the customers (4.0 percent in the German sample, 2.2 percent in the Arab sample). We can explain these findings regarding the boss in a way that is compatible with Knobe's own account of the asymmetry in intentionality ascription. According to Knobe, we judge that an agent intentionally brought about an outcome only if the agent's pro-attitudes toward the side effect are above a given "default point," determined by the side effect's moral valence (see Knobe, 2010; Pettit and Knobe, 2009). For morally good actions, the default is to have some sort of pro-attitude, whereas for morally bad actions, the default is to have some sort of con-attitude. Thus, in the harm condition, we consider that the default position is to be opposed to harming the customers in the long run because we judge harming them to be a bad thing. But the boss is indifferent to harming the customers ("I don't care at all about harming customers. I just want to make as much profit as I can"), which makes him/her more prone to harm the customers than if he/she was opposed to harming them. His/her attitudes toward harming the customers are above the default point, and thus he/she *intentionally* harms them. In the help condition, by contrast, the default is to be apt to help the customers, and the indifferent boss is below this threshold; therefore, helping the customers is judged to be *unintentional*.

However, with respect to the employee, we found a different and culture-moderated effect. Overall, the employee was evaluated more positively than the boss was; participants attributed less intentionality in the case of a negative side effect but more intentionality in the case of a positive side effect. One could explain this by assuming that the default point, which is set by the moral valence of harming or helping the customers (see above), is much lower for the employee than the boss. Importantly, the positivity bias in the evaluation of the employee's behavior was not equally pronounced in both cultures. In the case of a negative side effect, fewer Arab participants said that the employee acted intentionally (48.1 percent) as compared to the help condition (80.4 percent). In contrast, the German sample did not differentiate between the two scenarios with respect to the

employee (66.7 percent vs. 68.0 percent). Consequently, only Arab participants considered the valence of the side effect when judging the employee's intentionality.

Furthermore, and importantly, we found that independently of participants' cultural background, they inclined to ascribe more blame to the boss than to the employee in the case of a negative side effect derived from the launch of a new product. Moreover, both samples attributed more praise to the employee in the case of a positive side effect. Hence, the social role had a strong effect on this attribution process. Apparently, the subordinate status of the employee buffered the attribution of blame but increased the attribution of praise in contrast to the boss. However, and also importantly, these two effects were more pronounced in the Arab sample in which a stronger orientation toward social hierarchy was prevalent. This indicates that differences in the culture's orientation toward social hierarchy are paralleled by differences in the perception of personal control and hence accountability. According to the culpable control model, the primary factor in the attribution of blame is this personal control, defined as "the freedom to effect desired behaviors and outcomes or to avoid undesired ones" (Alicke, 2000: 557). We may speculate that cross-cultural differences in perceived personal control accounts for the attribution of praise in the same manner. Indeed, we consider the social hierarchy as one additional factor (besides intentionality and outcome) that strongly influences the ascription of blame and praise.

However, there is an alternative explanation that depends on taking a closer look at the vignette, since the boss explicitly expressed that he/she does not care at all about helping/harming customers while the employee did not comment on this. Thus, the explicit indifference of the boss with respect to a morally significant side effect (harming or helping the customer in the long run) in contrast to the employee (who did not make any statement about his attitudes toward the side effects) might also explain the praise-blame asymmetry between the boss and the employee. Thus, we cannot make a final conclusion about the effect of the social role. To exclude this alternative explanation and to justify a conclusion about the influence of social hierarchy concerning the attribution of blame and praise, we conducted a second study in which we clarified that the attitude of the employee was also one of indifference.

Study 2

Based on the scenario applied in study 1, we do not have any information as to whether the employee does or does not care about harming/helping the customers. In contrast, the boss clearly states that the side effect of his/her action is not intentional ("I don't care at all about harming/helping customers. I just want to make as much profit as I can"). Thus, we cannot exclude the possibility that participants judged the harming or the helping of the employee as a main effect rather than a side effect and that this would explain the asymmetrical attributions of praise and blame. Therefore, in study 2, the boss and the employee provided an identical statement expressing an indifferent attitude toward potential side effects.

Method

The method including materials and procedure was identical to that in study 1, with the exceptions noted.

Participants. The sample comprised 110 Arab participants (65 females; $M_{\text{age}} = 20.83$, age range: 18–35 years) and 108 German participants (89 females; $M_{\text{age}} = 25.78$, age range: 19–50 years). The

level of English proficiency was again sufficiently high in both groups to understand the scenarios written in English language (German participants had received English classes for 10.3 years; Arabs for 14.5 years).

Design, materials, and procedure. We again applied the 2 (culture) \times 2 (side effect) \times 2 (social role) mixed-measures design, with culture and side effect as between-participant factors and social role as a within-participant factor. The scenario was slightly changed compared to the scenario used in study 1. To make sure that the participants would judge the harming or the helping of the employee as a side effect, the following statement by the employee was added to the vignette: "I don't care at all about harming/helping customers, and I just want to increase profits too." Except for this change, the procedure was the same as in study 1.

Results

Prior to the analyses of attributed praise and blame as well as intentionality, we again applied the within-culture standardization via grand mean centering (Fischer, 2004) in order to correct for culture-specific response biases.

Social hierarchy: HI/HC and VI/VC. The scales' overall reliability was acceptable (HC: $\alpha = 0.64$; VC: $\alpha = 0.79$; HI: $\alpha = 0.68$; VI: $\alpha = 0.56$) and we were able to replicate the result pattern of study 1, supporting H1 once more. Again, German and Arab participants did not differ with regard to VI, $t(216) = 0.20$, $p = 0.84$, $d = 0.03$. However, as shown in Figure 2, German participants scored higher on HC than Arab participants, $t(204.62) = 4.60$, $p < 0.001$, $d = 0.62$, but Arab participants scored higher on VC, $t(216) = -3.67$, $p < 0.001$, $d = 0.50$, and on HI, $t(216) = -3.29$, $p < 0.001$, $d = 0.45$. The latter effect was more pronounced than in study 1.

Attribution of blame. The amount of blame that boss and employee deserved for harming the customers (negative side effect) was analyzed in a 2 \times 2 (culture \times role) mixed-method ANOVA. As in study 1, there was a main effect of culture, $F(1, 102) = 5.51$, $p = 0.021$, $\eta_p^2 = 0.05$, and of social role, $F(1, 102) = 18.61$, $p < 0.001$, $\eta_p^2 = 0.15$, but this time, the interaction did not reach statistical significance, $F(1, 102) = 1.87$, $p = 0.17$, $\eta_p^2 = 0.02$. However, in favor of the between-study comparison, we computed the same post hoc tests as in study 1 for a more detailed picture of the data. As in study 1 (see Figure 3) and in line with H2, German as well as Arab participants gave significantly more blame to the boss than to the employee: German participants: $t(56) = 2.93$, $p = 0.005$, $d = 0.39$; Arab participants: $t(46) = 3.10$, $p = 0.003$, $d = 0.45$. Thereby, the difference in attributed blame between the boss and the employee did not differ between the two cultures, $t(72.46) = -1.31$, $p = 0.20$, $d = 0.27$, contradicting H5. Moreover, although we did not find a significant interaction between culture and social role, we found that German and Arab participants did not significantly differ in their evaluations of the boss, $t(99.78) = 1.46$, $p = 0.15$, $d = 0.28$, whereas German participants gave significantly more blame to the employee than Arab participants, $t(102) = 2.60$, $p = 0.011$, $d = 0.51$. The latter result partially support H5. However, the main effect of culture was only marginally significant when additionally considering participants' gender as a covariate, but in contrast to study 1, gender by itself had no effect on the attribution of blame this time.⁴ Thus, we only partially replicated the result pattern of study 1 regarding the attribution of blame. In particular, we replicated the effect of the social role. However, we found that the blame scores for the employee were remarkably higher in both cultures. For both studies, we calculated

the differences between the boss and the employee in order to compare them statistically. In fact, the difference was larger in study 1 compared to study 2 independent of the culture, both $t_s \geq 3.11$, $p_s \leq 0.003$, $d_s \geq 0.60$.

Attribution of praise. The amount of praise that boss and employee deserved for helping the customers (positive side effect) was analyzed in a 2×2 (culture \times social role) mixed-method ANOVA. There was no main effect of culture, $F(1, 112) = 0.12$, $p = 0.73$, $\eta_p^2 = 0.001$, but a main effect of social role, $F(1, 112) = 43.10$, $p < 0.001$, $\eta_p^2 = 0.28$. In accordance with study 1, German and Arab participants attributed more praise to the employee than to the boss, both $t_s \leq -4.05$, $p_s < 0.001$, $d_s \geq 0.57$, reflecting the main effect of the social role and supporting H3. The difference in attributed praise between the boss and the employee did not differ between the two cultures, $t(111.63) = 1.52$, $p = 0.13$, $d = 0.28$. However, in contrast to study 1, the difference between the boss and the employee was smaller in both cultures, both $t_s \leq -3.91$, $p_s < 0.001$, $d_s \geq 0.78$. Finally, we found no interaction between culture and social role, $F(1, 112) = 2.20$, $p = 0.14$, $\eta_p^2 = 0.02$. Also, participants' gender did not influence these results.⁵ To conclude, in study 2, in which the employee explicitly stated that he does not care about potential side effects, the effect of the culture disappeared in the help condition, contradicting H6. However, the effect of the social role (H3) was still present and of medium to large size, although significantly reduced compared to study 1.

Finally, supporting H4, we observed the original Knobe Effect for the boss (Knobe, 2003): Negative side effects were perceived as very blameworthy, whereas positive side effects did not appear as particularly praiseworthy in both cultures, both $t_s \geq 22.17$, $p_s < 0.001$, $d_s \geq 4.16$.

Intentionality judgment. With respect to the intentionality judgment, we identified three effects. Supporting H4, we again found the original Knobe Effect for the boss (Knobe, 2003); that is, most Arab participants, $z = 8.62$, $p < 0.001$, as well as German participants, $z = 8.79$, $p < 0.001$, had the impression that the boss intentionally harmed the customers in the negative side effect condition but that he did not intentionally help the customers in the positive side effect condition (Figure 4). In contrast to study 1, the number of intentionality judgments for the employee was higher in the harm versus help condition in both the German sample, $z = 5.95$, $p < 0.001$, and the Arab sample, $z = 3.24$, $p = 0.001$.

In addition to the effect of the side effect's valence, we found an effect of the social role. As shown in Figure 4, the number of German participants who thought that the boss intentionally helped the customers was smaller than the number of participants who thought that the supporting employee intentionally helped the customers, $z = -3.69$, $p < 0.001$, supporting H3. However, we found no effect of the social role in the German sample with respect to the negative side effect condition, $z = 0.49$, $p = 0.62$, contradicting H2. In partial support of H2, the number of Arab participants who thought the boss intentionally harmed the customers was higher than the number of Arab participants who thought the employee intentionally harmed the customers, $z = 3.10$, $p = 0.002$. In the condition with the positive side effect, the number of Arab participants who thought the employee intentionally helped the customers was higher than the number of Arab participants who thought that the boss intentionally helped the customers, $z = 3.61$, $p < 0.001$, supporting H3 once more.

In addition to the effect of the social role found in study 2, we compared the effect of the social role between study 1 and study 2. As indicated in Figure 4, the effect of the social role was smaller in study 2. In fact, regarding the help condition, we found that the effect of the social role was significantly larger in study 1 compared to study 2 independent of the cultural background of the

participants, both $z \geq 4.10$, $ps < 0.001$. With respect to the harm condition, we found that the effect of the social role was significantly larger in study 1 regarding the German participants, $z = 2.97$, $p = 0.003$, and slightly bigger in study 1 regarding the Arab participants, $z = 1.85$, $p = 0.064$.

Finally, and with respect to R1, we also found a slight interaction between culture and social role in study 2. In the condition with the positive side effect, more Arab participants thought that the boss intentionally helped the customers than German participants did, $z = -2.64$, $p = 0.008$. The same culture difference was found with regard to the perceived intentionality of the employee, $z = -2.00$, $p = 0.045$. Hence, in contrast to study 1, German and Arab participants showed no agreement regarding the intentionality ratings in the case of a positive side effect. In the condition with the negative side effect, slightly more Arab than German participants thought that the boss intentionally harmed the customers, $z = -1.90$, $p = 0.057$. However, there was no significant culture difference with regard to the employee, $z = 1.01$, $p = 0.31$.

Relation between intentionality and blame/praise. Overall, we found mixed results regarding the correlation between blame/praise and intentionality judgments (see Table 1). Independent of culture, attributed intention was positively correlated with the amount of praise attributed to the employee in the help condition. In the Arab sample, we also found a positive correlation between intentionality and the amount of blame attributed to the employee in the harm condition. No further significant correlations were visible.

Discussion of study 2

The aim of study 2 was to investigate whether we could replicate the results of study 1 when the employee also explicitly expresses indifference toward potential side effects of the measure aiming at an increase in the company's profit.

First, we were able to perfectly replicate the results regarding the HI/HC and VI/VC, indicating that the differences between Arab and German participants are very stable and independent of the specific sample. Indeed, this is an important precondition for the interpretation of cross-cultural differences across studies. It is obvious that German and Arab participants significantly differ in their willingness to submit to the will of authorities (HC vs. VC). It also seems that the higher tendency to submit to the will of authorities found in the Arab samples is somehow compensated by a stronger tendency to strive for uniqueness and autonomy in order to be distinct from groups—but without striving toward a higher status (HI). This behavioral tendency might help to preserve one's own individuality within the group and toward the authorities.

Second, we again found the classic effect reported by Knobe (2003); that is, most of the Arab as well as German participants had the impression that the boss intentionally harmed the customers in the negative side effect condition but that he did not intentionally help the customers in the positive side effect condition. Interestingly, in contrast to study 1, the number of intentionality judgments for the employee was higher in the harm versus help condition in both cultures. This effect derived from the fact that the effect of the social role was smaller than in study 1. Nonetheless, the effect of social role was still significant and showed the same pattern as in study 1: In the condition with the positive side effect, the number of participants who thought the employee intentionally helped the customers was higher than the number of participants who thought that the boss intentionally helped the customers, independent of participants' cultural background. This effect was reversed in the harm condition, whereby it was not significant in the German sample. Consequently, when the

subordinated employee also explicitly states that he does not care about potential side effects, the exceptionally large effect found in study 1 is smaller but remains significant, while the social role still modulates intentionality attributions in favor of the employee.

However, the effect of culture on intentionality attributions was different in study 2. While in study 1 there was no difference between Arab and German participants in the help condition, Arab participants showed more intentionality attributions toward both the boss and the employee in study 2. Hence, when the boss and the employee verbally expressed the same indifferent attitude toward a positive side effect of a measure, a culture effect occurred that had previously been absent. With respect to the harm condition, we also found a different result pattern compared to study 1, because the effect of the social role was less pronounced than in study 1 and the relative frequency of intentionality attributions also changed.

Third, the attribution of blame and praise was similarly affected by the modified scenario. The effect of the social role was perfectly replicated: German as well as Arab participants gave significantly more blame to the boss than to the employee in the case of a negative side effect, but they attributed more praise to the employee than to the boss in the case of a positive side effect. The effect of the culture was less pronounced but remained the same with one exception. As in study 1, there was a small and not statistically significant culture effect for the boss regarding the attribution of praise and blame. With respect to the employee, the difference between the German and Arab sample remained significant in the case of blame but it vanished in the case of praise. The latter was the only difference introduced by the new scenario, which included an explicit statement of indifference by the employee. However, the replication of the main effect of social role was smaller than in study 1, indicating that the social hierarchy modulates intentionality as well as blame and praise attributions to a smaller but still significant degree when both the employee and the boss make their indifferent attitude toward potential side effects explicit.

Finally, in study 1, we found positive correlations between intentionality judgments and ratings of blame and praise (see Table 1) in most conditions, except for the attributions to the boss by German participants. Hence, the overlap of intentionality judgments and the ratings of blame and praise were not limited to the level of group statistics. Instead, perceived intentionality and the amount of attributed blame and praise seem to be intertwined, indicating a common mechanism that might mediate these judgments. However, this result pattern was only partially replicated in study 2. Thus, the correlation between perceived intentionality and attributed praise/blame seems to be not very stable, but more context dependent. The present results do not allow a more specific conclusion in this regard but highlight the necessity to examine this aspect in more detail in future studies.

General discussion

The present studies investigated how we evaluate intentionality and attribute praise and blame to a CEO who pursues a solely profit-oriented decision strategy while being explicitly indifferent toward potential positive or negative side effects on customers. Moreover, we asked whether the hierarchical relationship between the CEO and one of his/her subordinated employees would buffer attributions in favor of the employee. How much does a CEO and his/her employee deserve blame for strategic decisions that cause a negative side effect on customers, and how much praise do we attribute to the CEO and his/her employee in the case of a positive side effect? And do we nonetheless attribute some intentionality to the actors even when they explicitly express an indifferent attitude toward potential side effects? These research questions were based on the observation that, on the one hand, strong differences in personal control over decision-making procedures usually

exist in companies, but, on the other hand, that the decisions of a company's CEOs are often advised and supported by his/her subordinated employees. Thus, the present research touches a critical but hitherto widely neglected issue in the context of management activities, which addresses the need to accept a broader responsibility than short-term profits (Knox and Maklan, 2004). In fact, this research is characterized by its current topicality as demonstrated by the ongoing emission scandal of Volkswagen (cf. Oldenkamp et al., 2016; Reitze, 2016; Rhodes, 2016). Furthermore, based on the assumption that the social role of the actors, defined by their professional hierarchy, moderates attribution processes, we also considered the cultural background of the student judges due to cross-cultural differences in the conception of social hierarchy. Thus, this research includes an inherent cross-cultural perspective being important in today's globalized economy and international politics, in which cross-cultural negotiations and conflict resolution often depend on agreements about accountability and the delivery of excuses and redemption.

We applied a modified version of the classic vignette developed by Knobe (2003) that provides the prototypical scenario outlined above. We found that the boss deserved more blame and less praise than the employee in both cultures. Also, there was no significant difference concerning the evaluation of the boss across both cultures, whereas we found a culture effect regarding the employee which was consistent across studies: The employee in the UAE deserved less blame for the negative side effect than the employee in Germany. Finally, we have replicated the classic Knobe Effect concerning the attribution of intentionality and blame/praise to the boss. In both studies, most Arab and German participants had the impression that the boss intentionally harmed the customers in the negative side effect condition but did not intentionally help the customers in the positive side effect condition. Moreover, Arab and German participants attributed a lot of blame to the boss in the harm condition but very little praise in the help condition.

The present results indicate that how indifference is to be evaluated depends on whether it concerns a harmful or a beneficial effect. Apparently, indifference provides ground for blame, but not for praise. A boss seems only to be praiseworthy when he/she explicitly aims at bringing about a good effect. By contrast, he/she can be blameworthy even if he/she does not aim at bringing about a harmful effect (Scanlon, 1998; Stocker, 1973; Wolf, 1990). As already outlined with respect to intentionality attribution, this asymmetry might also be based on the general principle that the default point of an agent's pro-attitudes toward positive side effects differs from the default point of con-attitudes toward negative side effects (cf. Knobe, 2010; Pettit and Knobe, 2009). That is, for morally good actions, the default is to have some sort of pro-attitude, whereas for morally bad actions, the default is to have some sort of con-attitude. Hence, in the help condition, the default is to be apt to help the customers. Indifference regarding positive side effects thus reduces someone's praiseworthiness. In contrast, in the harm condition, the default point might be opposed to harming the customers. Indifference in this case indicates that an agent fails the default point and thus deserves more blame. In fact, although several alternative explanations for attribution asymmetries have been proposed (e.g. Alfano et al., 2012; Hindriks, 2014; Uttich and Lombrozo, 2010), there seems to be at least a minimal consensus concerning the central role of social norms. This consensus is expressed by the concepts of norm-violation (Alfano et al., 2012), normative reason (Hindriks, 2014), or a behavior's relationship to norms (Uttich and Lombrozo, 2010). However, social norms vary considerably across cultures (Roos et al., 2015) and "social norms that apply to people of a particular category or social position constitute a social role" (Eagly, 1987: 14). Hence, the observed effects of the social role (boss vs. employee) and of the participants' cultural background are plausible from a social norm perspective. In particular, we can speculate as follows: Praise for a positive side effect of a measure and blame for a negative side effect depend on the amount of

personal control associated with a social role. The boss has strong personal control, whereas the employee has weak personal control and thus a limited “freedom to effect desired behaviors and outcomes or to avoid undesired ones” (Alicke, 2000: 557). This also implies that the role of the boss is associated with a higher expectation (i.e. default point) of pro-attitudes toward positive side effects, because he is the one who can deliberately help the customers. Thus, his/her indifference toward a positive effect completely prevents him/her from deserving praise because he/she is deciding or controlling the measures and he/she could plan the positive effect, which is what he/she is actually not doing. In contrast, the employee has lower personal control and hence is not expected to decide about positive side effects on a large scale. Rather, the social role of the employee is primarily associated with the realization of the boss’s decision, as also underlined by the boss’s statement “I will launch the new product, but I cannot do this alone. I will need your support”. Thus, when the employee also expresses indifference toward positive side effects (see study 2) this leads nonetheless to some praise for realizing the measure in such a way that a positive side effect results. Moreover, when the employee does not express indifference toward the positive side effect, his praiseworthiness additionally increases (study 1). The same logic applies to the scenario with a negative side effect. The boss’s social role, compared to the employee’s role, is much more strongly associated with the active prevention of harm for the customers, and indifference in this respect is highly blameworthy. When the employee does not express his attitude toward a negative side effect (study 1), the social role buffers the attribution of blame due to the low personal control of the employee and his strong dependence on the boss. That is, the employee has no real chance to counteract a negative side effect because he has to realize the measure decided by the boss. However, when the employee also expresses indifference toward a negative side effect, his blameworthiness increases—but it still remains smaller than the blameworthiness of the boss. Finally, the influence of the role-dependent control on praise/blame attributions also explains the cultural difference found in both studies. We found that Arab participants, compared to German participants, showed a much stronger tendency to submit to the will of authorities (higher VC vs. higher HC), reflecting that the employee in Germany is still considered to have some control over the relevant action, compared to UAE. Since the boss’s control over the relevant action is high in both cultures, we expected high blame for the boss independent of culture. Since the employee’s control over the relevant action is considered to be higher in Germany than in UAE, more blame for the employee in Germany than in UAE should be the consequence. This is exactly the cultural effect we observed.

As a consequence, the present results have some important practical implications. We found that the social role has significant effects on the allocation of intentionality as well as praise and blame to members of companies—independent of the cultural background. This result is in line with previous studies investigating the perception of dominance relations across different cultures. For example, Bente et al. (2010) showed that students from Germany, UAE, and the United States were able to discern the dominance relation between two interacting people (boss and employee) only on the basis of gesture and body posture. This seems to indicate that social roles, such as being the boss or being the employee, have a universal status, and that people from different cultures take them into account in their evaluation of an agent’s action. In line with our suggestion that the social role is associated with expectations of care concerning the public good, recent studies have shown that the most plausible package of expectations for the boss of a company should be described by a “compassion expectation theory”. This theory claims that “businesspeople are expected to and ought to be compassionate (at least when doing so is consistent with profitability), and people will tend to reward them for being compassionate and punish them for being callous” (Robinson et al. 2013; see also Wible, 2009). As a practical consequence, a CEO of a company should act

with compassion in implementing the relevant decisions, since otherwise the company will be disadvantaged. According to our study, this observation can be generalized: A CEO should be aware that, because of his/her social role, he/she will be blamed for negative side effects of company activities even if they are not intended; and due to this social role, a CEO cannot expect praise for unintended positive side effects. Thus, a boss should be aware of the danger of receiving blame and thereby harming the whole company. But how can a boss deserve praise at all? Here, picking up on the professional role, the suggestion is that this may presuppose making the right strategic decisions for the long-term benefit of the company and realizing them. This is supported by the observation that a boss can be evaluated as being praiseworthy for a strategic decision (e.g. a hospital administrator deciding to buy needed hospital equipment) even if he enabled this through extreme measures (e.g. by deciding not to fund an expensive operation to save the life of a child) (Uhlmann et al., 2013). But such a strategic decision will not simply attract praise for its pragmatic character: Given the cost of the decision, the person may perhaps also be seen as deficient in empathy and moral character (Uhlmann et al. 2013). This opens another chapter for future research, namely how to disentangle the social role of a boss from his/her moral character, and how to determine the mutual influences of these two components for the ascription of moral responsibility.

Having discussed the boss, let us have a quick glance at the role of the employee: Here, the interesting practical consequence is that employees should keep their eyes open for positive side effects. They receive some praise even if they do not intend them.

Finally, the present results indicate that we should consider the cultural background of consumers when it comes to judgements about companies' activities. Independent of whether the employee did or did not verbally express indifference toward potential negative side effects of his company's actions, we observed that Arab participants, compared to German ones, gave significantly less blame to the employee. Moreover, more Arab than German participants said that the employee harmed the customers unintentionally when he did not express his attitude toward negative side effects (study 1). This result pattern indicates that the stronger focus on social hierarchy in the Arab sample led to particularly mild judgments regarding the employee. In this sense, the boss took the role of a protective father figure. Furthermore, more Arab than German participants attributed intentionality to the boss and to the employee when both explicitly express agreement regarding their indifference toward positive side effects. This result indicates that Arab participants' judgements are more benevolent with respect to the whole group (boss and employee) when a company's action leads to positive side effects that are not, however, intended by any of the group members. Consequently, the boss–employee relationship impacts in different ways in different cultures, and this might explain some of the variance in perceived accountability within companies.

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Notes

1. By “side effect” we mean an effect of an action by an agent who knows about the effect but does not care about it. A direct effect, by contrast, is understood as an effect of an action by an agent who knows about the effect and intends to bring it about.
2. Another minor difference is that we used the term “but” in the help condition as well, because we wanted to make the scenarios as similar as possible (see Appendix 1).
3. We also reran the analyses of study 1 for blame and praise attributions by including gender as a dummy-coded covariate in a 2×2 (culture \times social role) mixed-method analysis of covariance. The test results did not change for blame (culture: $p = 0.002$; role: $p < 0.001$; culture by social role interaction: $p = 0.079$) and praise (culture: $p = 0.26$; social role: $p < 0.001$; culture by social role interaction: $p < 0.001$). However, we found a significant effect of the covariate; that is, women (boss: $M = 1.78$; employee: $M = 0.22$) attributed more blame than men (boss: $M = 1.20$; employee: $M = -0.34$) did, $F(1, 105) = 4.78, p = 0.03$. In contrast, no difference between women (boss: $M = -2.99$; employee: $M = -0.01$) and men (boss: $M = -2.70$; employee: $M = -0.07$) was visible regarding the attribution of praise, $F(1, 93) = 0.10, p = 0.76$.
4. We also reran the analyses of study 2 for blame and praise attributions by including gender as a dummy-coded covariate in a 2×2 (culture \times social role) mixed-method analysis of covariance. The test results slightly changed for attributed blame in the harm condition (culture: $p = 0.07$; social role: $p < 0.001$; culture by social role interaction: $p = 0.33$), because this time culture was only marginally significant. Also, and in contrast to study 1, we found no significant effect of the covariate this time, $F(1, 101) = 1.89, p = 0.17$.
5. Regarding praise attributions in the help condition of study 2, the analysis of covariance revealed no influence of gender on the results provided by the original analysis of variance (culture: $p = 0.62$; social role: $p = 0.001$; culture by social role interaction: $p = 0.14$). Gender by itself did not show an effect on praise attributions, $F(1, 111) = 0.52, p = 0.47$.

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Appendix I

Vignette for negative side effect

An employee of a big company went to his boss and said: “We could launch a new product. It will help us increase profits, but in the long run it will also harm the customers who use it.” His boss answered: “I don't care at all about harming customers. I just want to make as much profit as I can. I will launch the new product, but I cannot do this alone. I will need your support!” They launched the new product. Sure enough, the customers were harmed.

Vignette for positive side effect

An employee of a big company went to his boss and said: “We could launch a new product. It will help us increase profits, but in the long run it will also help the customers who use it.” His boss answered: “I don't care at all about helping customers. I just want to make as much profit as I can. I will launch the new product, but I cannot do this alone. I will need your support!” They launched the new product. Sure enough, the customers were helped.