

LYING, DECEIT, AND SUBTERFUGE: A MODEL OF DISHONESTY IN THE WORKPLACE*

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Honesty is a key element of ethical behavior in organizations, yet has received little theoretical or empirical attention. This article derives a model of the antecedents of deception in organizations. Self-interest theories, such as agency theory, and prosocial behavior theories of behavior are reviewed and an argument developed that intrapersonal conflict may meld the divergent theories and explain lying in organizations. Role theory identifies potential sources of intrapersonal conflict in organizations that may serve as antecedents to lying. Different types of role conflict are examined, each of which may lead to distress, and, in turn, may be resolved through deception: People may behave according to one role demand, and then state, or create the impression of, having behaved according to another role demand.

(LYING; HONESTY; DECEPTION; ROLE CONFLICT)

People have ample opportunity to either lie or tell the truth in the course of their work. Workers continually report their behavior and give information to peers, superordinates, and others, in written form, orally, and nonverbally. The truck driver records the number of hours on the road, the nurse charts vital signs, the certified public accountant states what has been audited, and the forester reports a tree census. Organizations generally rely on these reports to be honest. However, each of these individuals may have reasons to lie. The truck driver returns home sooner if he says he drove the speed limit when in fact he exceeded it; the nurse may not have time to actually observe vital signs that must be recorded; CPA's may gain partner status by exaggerating their work quantity; and the forester may misreport the tree census to prevent deforestation. Dishonesty in the workplace has implications for how organizations function and therefore demands theoretical attention.

The business ethics literature has failed to provide theory to guide research on lying or other unethical behaviors. First, the business ethics literature commonly groups different unethical behaviors together as if they were the same, conducted by the same people under the same circumstances (Newstrom and Ruch 1975; Shepard and Hartenian, in press; Stead, Worrell, and Stead 1990).¹ Greater conceptual clarity can be gained by specifying the exact ethical/unethical behaviors described by theory and research. For example, lying, cheating, and stealing are fundamental unethical behaviors that may be conducted in business, and each behavior may differ in its ontogeny. The sparse business ethics literature that has analyzed behavior generally examines a variety of unethical behaviors in a measure and then combines them as one construct. Second, very little theory has been developed to describe ethical behavior. A recent review of business ethics articles found that 64% of the empirical articles published in the last three decades neither developed nor cited a theory to drive the empirical assessment (Randall and Gibson 1990). Trevino's (1986) outstanding interactionist model of ethical behavior is one of the only attempts to develop

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¹The exception may be stealing, which has been analyzed in the white collar crime literature (e.g., Coleman 1985) and in the practitioner-oriented selection literature that attempts to filter theft-prone employees from the applicant stream (see Sackett, Burris, and Callahan 1989, for review).

theory explaining ethical behavior in business. Even this model, however, did not differentiate among types of ethical behavior, referring instead to a conglomerate, amorphous "ethical/unethical behavior." Therefore, it is imperative for researchers to develop theory to explain unethical behavior in business, and to specify in the process the exact behavior being predicted.

This article develops a behavioral model of lying, for which lying is defined as the willful delivery of incorrect information (Bok 1978; Ekman 1985; Lewicki 1983). To qualify as a lie, the liar must know that the information is not correct. The intent for malice is *not* an essential element of a lie, and lies may be harmless or beneficial to others. The terms "deception" and "subterfuge" will be considered synonymous with lying and used interchangeably with "lying".

Literature Review

Few scholars have written on the topic of lying. However, psychologists have examined the topic to some extent and a group of theories falling under the rubric of self-interest inform the topic. I will review the literature, critique it, and offer an integration that may explain lying behavior.

Psychology

Psychologists who have studied lying include Hartshorne and May (1928), who conducted a series of studies investigating lying, stealing, and cheating. "The results of these studies show that neither deceit nor its opposite, 'honesty,' are unified character traits, but rather specific functions of life situations" (Hartshorne and May 1928, p. 411). Other psychologists have examined the nonverbal cues of deceit, finding that few untrained people can discern liars from tellers of the truth (Bond, Kahler, and Paolicelli 1985; DePaulo and Pfeifer 1986; Ekman 1985; Riggio and Friedman 1983; Zuckerman, Koestner and Alton 1984). The psychology literature therefore suggests that the difficulty with which deception can be identified and the lack of a trait to explain lying provides ample opportunity for lying in organizations.

Self-Interest

The theory and research on deception and ethics in business has predominantly used the self-interest notion to explain deception. The organizational politics literature suggests that people may deceive in order to control resources, conceptualizing resource control as a self-interest commodity. Schein (1979) theorized that people use deception to attain power, especially in high slack organizations, where personal power may be readily pursued under the guise of organizational benefit.

Lewicki (1983) conceptualized lying as a purposeful negotiation tactic used to achieve desired outcomes. He postulated that negotiators lie to the extent that their personality allows and to the extent that they are rewarded for doing so. The harm to one's relationship with the other party of the negotiation is a factor of the cost/benefit calculation operating in Lewicki's model.

Agency theory explicitly assumes that individual behavior is guided by self-interest within the constraints of bounded rationality (Jensen and Meckling 1976). Agency theory predicts deception under conditions of information asymmetry, in which the agent has more information about the work than the principal and the agent's behavior cannot be observed. This situation gives rise to moral hazard, or lack of effort on the part of the agent (Eisenhardt 1989; Holstrom 1979). The agent may deceive the principal if the deception cannot be detected and doing so aids the agent's, but not the principal's, goal attainment under the reward system. The moral

hazard arises when principal and agent goals conflict and deception benefits the agent.

Goal conflict and self-interest also operate in Jansen and Von Glinow's (1985) theory of ethical ambivalence, which states that behaviors rewarded by the organization may be at odds with those expected by some organizational stakeholders. Unethical behavior therefore may unintentionally result from inappropriate reward systems. That is, employees may engage in unethical behavior because that unethical behavior, rather than the expected behavior, is rewarded. Ethical ambivalence theory is congruent with agency theory in its assumption that individual ethical behavior is a function of self-interest.

Self-interest is also a central feature of Trevino's (1986) interactionist model of ethical behavior, which proposed that "managers' ethical/unethical behavior will be significantly influenced by reinforcement contingencies" (p. 614), as well as certain personality characteristics. There is also some empirical evidence to suggest that managers may generally behave ethically to the extent that such behavior is rewarded (Trevino and Youngblood 1990; Hegarty and Sims 1978). This research, however, has not explicitly examined lying or deception behaviors, focusing instead on illegal activities such as paying kick-backs. In sum, self-interest has been a central feature of business ethics research, drawing from grand theories of behavior, such as behaviorism, social exchange theory, and agency theory.

Limitations of Self-Interest

One recurring problem with theories of self-interest is that they presuppose that individuals have the ability to predict and weigh the differential values of a variety of outcomes. In reality, the reinforcement contingencies in organizations may be unclear, and competing reinforcements may be common. Agency theorists deal with this potential difficulty by assuming that people operate under bounded rationality, an assumption that promotes a consistent theory, but restricts its predictive validity because peoples' evaluations of outcome values vary. Agency research has also neglected "many situations in which there are multiple rewards" (Eisenhardt 1989, p. 71).

A second problem with self-interest theories is that self-interest may not motivate some behavior. Etzioni (1988) criticized the self-interest notion assumed in neoclassical economics. In his theory of socioeconomics, Etzioni (1988) claims that the self-interest approach to understanding behavior is inadequate because it ignores the moral and social underpinnings of society. Ethical behavior may be motivated by selflessness, or altruism. For example, Dozier and Miceli (1985) and Graham (1986) have characterized whistleblowing as ethical, prosocial behavior and have drawn on the psychological literature on prosocial behavior to identify some of the conditions under which individuals may engage in "principled organizational dissent." According to prosocial behavior theory and research, people are more likely to report wrongdoing when they perceive severe consequences of the act and feel some personal responsibility for it (Latane and Darley 1970; Miceli and Near 1984, 1985, 1988). This is most likely when an individual is the sole witness of unethical organizational behavior that seriously affects other people.

Lying may be an ethical, prosocially motivated behavior under certain circumstances. For example, a product testing engineer may stall for more time to complete a project on the basis that the required testing has not been completed, when, in fact, the engineer simply wants to complete more tests that may make the product safer. Hence, by deceiving others in the organization, the engineer may actually be acting prosocially. In contrast to the business ethics literature, which has typically examined "ethical" versus "unethical" behavior (Newstrom and Ruch 1975; Zey-Ferrell and

Ferrell 1982), lying is a more specific, and possibly more common, behavior than has been analyzed previously, and may be either ethical or unethical, self-interested or prosocial.

In summary, self-interest theories of behavior assume some form of rationality and the need to identify the sources of rewards, and neglect potential prosocial motivation. Prosocial theories of behavior do not attempt, and cannot predict many types of behavior. We therefore need a theory of individual deception in organizations that transcends the problems and capitalizes on the strengths of self-interest and prosocial theories.

Integrating Self-Interest and Prosocial Theory: Intrapersonal Conflict

Intrapersonal conflict cuts across the literature reviewed and merges the potentially divergent paths of self-interest and prosocial behavior. The previous research and theory can be conceptualized as imposing intrapersonal conflict on the individual actor. Agency theory assumes a conflict between the agent's and principal's goals, which may lead to moral hazard deception (Holstrom 1979). After all, "if there is no goal conflict, the agent will behave as the principal would like, regardless of whether his or her behavior is monitored" (Eisenhardt 1989, p. 62). Ethical ambivalence theory (Jansen and Von Glinow 1985) proposes a conflict between the behavior desired by the stakeholders in the organization and the individual behavior reinforced by the reward structure, invoking an intrapersonal conflict. Trevino (1986) discussed the influence of "other pressures" of scarce time or resources that may induce intrapersonal conflict and unethical behavior. Additionally, Hegarty and Sims (1978) manipulated the reward for unethical kickback payments as well as the level of competition in the environment, and found not only that people behave more ethically when rewarded, but that the conflict caused by performance pressure led to less ethical behavior. Hegarty and Sims' (1978) findings suggest, therefore, that reinforcement, or self-interest, by itself is an inadequate predictor of unethical behavior, but coupled with the intrapersonal conflict of a performance expectation (competition) helped explain ethical behavior. In summary, a review of the literatures illustrates that a variety of unethical behavior may derive from intrapersonal conflict. The next section will describe a model of deception in organizations that utilizes the intrapersonal conflict construct, integrating self-interest and prosocial theories. In so doing, I will develop propositions that relate constructs and hypotheses that relate more specific variables (Bacharach 1989).

Proposed Model of Conflict and Lying

The proposed model of lying is summarized in Figure 1. The model proposes that situations in organizations may lead to role conflict and individual distress that can be relieved by lying to a role sender, and lying results in dissonance reduction on the part of the liar.

Role Conflict

A role involves a set of expectations attached to an office, occupation, or title (Parsons 1951). Individuals often hold many roles and the behavior expected of these different roles may conflict, making it difficult or impossible to fulfill the expectations of two or more roles at the same time (Gross, Mason, and McEachern 1958; Van de Vliert 1981). Kahn and his colleagues theorized that conflicting role demands lead to a subjective experience of distress, and that individuals will alleviate the distress by (a) choosing one of the roles to guide their behavior, (b) avoiding the conflict, or (c) compromising between the roles (Kahn et al. 1964; Gross et al. 1958).

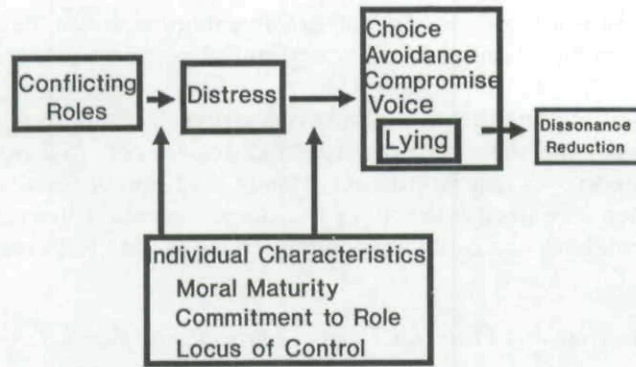


FIGURE 1. Model of Individual Lying in Organizations.

The choice mechanism is illustrated by behaving according to the dominant role and ignoring the other, such as doing what one superior requests and not meeting the request of another superior. The avoidance mechanism refers to leaving the field, quitting. And compromise involves finding a way to meet both demands simultaneously with a creative solution.

Lying

Deceit is another potential distress-relieving mechanism. One may behave according to one role and report, state, or create the illusion that one has behaved in accordance with the other role. Therefore, the actor completely fulfills the demands of one role by behaving in accordance with it. The other role demand is not met, but the actor directs the impression that it has been met to the *sender* of the role. This deception partially relieves the actor of the distress created by the conflict of the two roles without actually meeting both demands. The actor behaves according to one of the role messages and reports accurately to the sender of that role, but misreports to the sender of the other role.

PROPOSITION 1. *Role conflict will be positively associated with lying.*

Role Strength

The strength, or power, of the role demand influences the level of distress and the occurrence of lying. Lying is a potential response to role conflict when two role demands are strong enough to have an impact (above some threshold), and the strengths of two role demands are similar. The strength must be above a threshold in order for it to be powerful enough for the individual to engage in the moral transgression of lying. And the two role demands must have similar strength, or power, because when one role demand is stronger than the other, the individual is likely to choose to fulfill the stronger role at the expense of the weaker.

Figure 2 illustrates the potential outcomes of role conflict as functions of role demand strength. No lying is expected to occur where the role demands are below a threshold, t , because neither role is strong enough to significantly influence behavior. Above t , lying is a potential response to role conflict in the zone where the strengths of the two role demands are similar. Where the strength of one role is significantly greater than the other, people are expected to choose to fulfill the stronger role. For

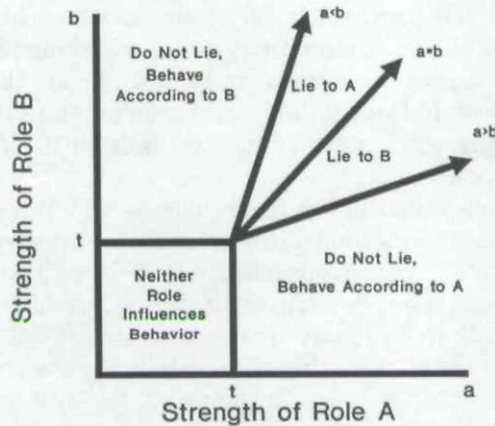


FIGURE 2. Influence of Role Strength on Lying and Victim Choice.

example, above the point where role demand B is significantly stronger than A, $a < b$, people are expected to simply choose B and lie to neither role sender because one role is so much stronger than the other that little distress occurs.

When the strengths of two roles are similar but not equal, the audience of the lie, the deceived role sender, should be the sender of the weaker of the two role demands. For example, when two bosses influence your behavior and strongly so, but one has more influence than the other, you may choose to deceive the slightly less strong role sender. Therefore, individuals are expected to lie to role sender A above the point where the role demands are equal on Figure 2, and to lie to role sender B below that point. The influence of role strength on lying is summarized in the following proposition:

PROPOSITION 2. *When two roles conflict, people are more likely to deceive a particular role sender (a) when both roles are above an importance threshold and (b) when the other role is stronger.*

The sender's influence may come from any of French and Raven's (1959) bases of power. The role senders may have either reward or coercive power, controlling resources valued by the actor, including tangibles such as merit pay and promotion, and intangibles such as work assignments and granting of favors or privileges. One's likelihood of lying to a role sender therefore should be related to the potential consequences or sanctions attached to that role sender. When the role sender has a great deal of coercive power, making the consequences of a lie harsh, the role demand is fundamentally stronger. Legitimate power may vary among role senders, and the degree to which the actor believes the sender has a legitimate right to the demand may influence the outcome. Moreover, when individuals use lying to resolve role conflict, the more legitimate role demand is the one likely to be met behaviorally, and the less legitimate role sender more likely to be deceived. Also, referent power, attraction or identification with the role sender, may reduce the likelihood of deception to that role sender, and expert power may have some influence when the role demand takes the form of a technical directive and the sender has the knowledge or expertise to make the directive credible.

The area in which role demands A and B are equally strong or nearly so, marked by a line segment labelled $a = b$ on Figure 2, is particularly interesting because neither the sender of A nor the sender of B is clearly the likely target of deception.

At least two outcomes may occur when role strengths are equal. First, the individual may deceive either role sender, chosen randomly, diminishing the internal distress of the actor. Or second, one may choose *not* to lie and tolerate the internal distress or reduce it in another way. Individual differences may explain how people respond at the equal role strength points, and the relevant individual differences will be discussed later in this article.

In summary, the propositions of the theory have stated at a conceptual level that conflicting roles may lead to individual distress that in turn may be reduced by lying to the sender of one of the conflicting roles. Which of the two role senders will be deceived depends on the power, or strength, of the role senders, with the weaker role sender being more likely to be deceived. The next section will closely examine the organization context in order to identify more specifically the sources of role conflict and the sources of role sender power. In doing so, the next section will propose a number of specific hypotheses which translate the conceptual language of the propositions into empirically testable hypotheses (Bacharach 1989).

Types of Role Conflict

Role demands emanate from a variety of role senders, including other members of the organization, one's personal values, and formal policies. It seems useful at this point to explore (a) how the range of different role conflict types can be resolved by lying, and (b) the factors that influence the strength or power of the roles. Rizzo, House, and Lirtzman (1970 p. 155) provided a useful taxonomy of role conflict types operating in organizations. The four types of role conflict they identified are:

1. "Conflict between the focal person's internal standards or values and the defined role behavior",
2. "Conflict between the time, resources, or capabilities of the focal person and defined role behavior",
3. "Conflict between several roles for the same person which require different or incompatible behaviors", and
4. "Conflicting expectations and organizational demands in the form of incompatible policies".

I will explore how the distress engendered by each of these types of role conflict may potentially be resolved through deceit.

Values

The conflict between employees' internal values and defined role behavior may cause distress for employees. The question for the employee becomes "how can I act as an agent for the organization in the expected manner, while protecting my integrity and maintaining my identity?" People may alter their values as part of the organizational socialization process, or some people may exit the organization if the discrepancy between organizational and internal values is great (Chatman 1989). Still others, or the same people in different circumstances, may lie in order to resolve the conflict between organization, and personal, values.

Take, for example, the salesman who works for a high pressure auto dealer. The organizational ethic calls for the use of high-pressure sales techniques to "close" the deal—customers are badgered continuously until they either buy a car or leave the lot. The salesman, on the other hand, believes in allowing customers to make purchase decisions on their own terms after being presented with the merits of the product. In addition to quitting the job or subscribing to the organization's values, the salesman can lie about his behavior by telling a story about how he pressured a customer to buy a car. He deceives his audience in response to the conflict between

his personal values and those of the organization. Hence, conflict between defined role behavior and personal values may lead individuals to behave according to their own values and report behavior to the organization that is consistent with the organization's expectations.

The victim of the lie resulting from values conflict is the sender of the organizationally endorsed role, which may be a person or an institution. The role may be defined ostensibly by one's boss, in which case the boss is the likely victim of the lie. One's role may be more institutionalized, without one specific, identifiable role sender, in which case the lie may be committed in documentation such as a written report or to multiple members of the organization in order to sustain the impression that the organizationally defined role was fulfilled.

Hypothesis 1. Greater organization-individual value incongruity will be associated with higher frequency of lying to agents of the organization.

In order for lying to result from a values conflict, both personal values and the role prescribed by the organization must be sufficiently strong. For example, Miceli and Near (1984, 1988) have found that people must hold a value strongly in order to engage in whistleblowing. Therefore, the value generating the conflict must be strongly inured and unalterable and the organization must be inflexible about its role demands, otherwise the individual would change the role demand. The value in conflict must also be more important to the actor than fulfilling the organization's role.

Hypothesis 2a. Stronger organization values will be associated with less lying to agents of the organization.

Hypothesis 2b. Stronger individual values will be associated with more lying to agents of the organization.

Performance Pressure

The second type of role conflict concerns the "conflict between the time, resources, or capabilities of the focal person and defined role behavior" (Rizzo, House, and Lirtzman 1970, p. 155), which could result in an inability to complete the job. Such a conflict invokes a *pressure to perform* despite individuals' limitations. Under this performance pressure the work cannot be completed entirely, and the individual may seek ways of coping with, or ameliorating, the distress induced by the situation. One way to reduce the distress is through deceit: Portraying the role as fulfilled when in fact it cannot be fulfilled due to inadequate resources or competence. For example, if a manager demands that a secretary check double-entry ledgers for accuracy when that secretary does not understand double-entry bookkeeping (lacks capability), then the secretary may respond with subterfuge, stating that the books are accurate without actually checking them.

This may seem like an unusual conflict restricted to the truly incompetent worker, which is consistent with the agency theory notion of adverse selection. However, in the quest for maximizing output, organizations place explicit or implicit pressure on individuals to produce at a peak rate, and the performance expectation potentially surpasses individuals' capabilities. For example, Hegarty and Sims (1979) found that performance pressure induced by competition increased the likelihood of paying kickbacks.

Lying in order to cover one's own mistakes also results from performance pressure. The defined role behavior is to complete the task adequately, and a mistake indicates inadequate capabilities. Having made a mistake, individuals may feign the appearance of correct behavior for purposes of ego protection, esteem from others, or

advancement in the organization. People often discover their own mistakes before others discover them, and therefore have the opportunity to alter reality by creating internally consistent, plausible deceptions.

As with value conflict, the potential victim of a performance pressure induced lie is the sender of the organization role, either the boss or the amorphous institution. Again, the pressure must be fairly great and the organization inflexible about changes in performance deadlines or levels in order for lying to be the chosen response. In summary, performance pressure from inadequate time, resources, or capabilities may lead to deception by reporting that a work behavior was completed at a certain level of achievement when, in fact, it has not been completed at that level. This is expressed empirically with the following hypotheses.

Hypothesis 3a. Individual job skill will be negatively associated with lying to agents of the organization.

Hypothesis 3b. Time available to complete the task will be negatively associated with lying to agents of the organization.

Hypothesis 4. Higher performance expectations will be associated with higher incidence of lying to the sender of the performance expectation.

Inter-Role Conflict

The third type of role conflict is "conflict between several roles for the same person which require different or incompatible behaviors" (Rizzo et al. 1970, p. 155). For example, a person who is both a department head and a practicing engineer may discover that these roles are not entirely congruent. Each role involves certain demands, and it may be difficult to complete both one's engineering assignments and one's management responsibilities. If this conflict were severe and no compromise were available, then the individual may behave according to one role, but report to the sender of the other role that that role was fulfilled.

Hypothesis 5. Individuals holding more than one formal role within the organization are more likely to deceive the organization than individuals holding only one role.

The roles in conflict may also be outside the organization's role system when, for example, one holds the role of parent as well as a formal organization role. Roles sent from outside the organization potentially conflict with organizational roles and deceit may result from conflicts between them. The parenting role provides a salient and potent example of external role conflict induced lying: A parent who holds an unmonitored job could report having arrived to work punctually when in fact the parent was late due to a child-care mishap. The time demands, in this example, of the work role and parent role conflicted, and the actor deceived the sender of the role whose demands were not met.

Hypothesis 6. People who have role demands outside the organization are more likely to deceive the organization than those who do not hold such roles.

The strength of the role demands producing inter-role conflict may be related to one's identification with the roles. For example, the manager/engineer who identifies more with the engineer role is more likely to deceive senders of the manager role concerning conflicts between them. The role demand strength therefore may be a function of both individual differences and situational constraints. People may vary individually, for example, in their commitment to one role over another. And certain situations may affect the power of a role; for example, when the engineer/manager is

conducting a meeting of other managers considering financial decisions, the situation may impose the manager role more strongly than the engineering role.

Hypothesis 7. The level of identification with a role will be inversely related to the likelihood of lying to the sender of that role.

Inter-Sender Conflict

Closely related to inter-role conflict is the role conflict involving "incompatible policies, conflicting requests from others, and incompatible standards of evaluation" (Rizzo et al. 1970, p. 155). An individual may be faced with conflicting role messages from various sources even though that individual occupies only one formal role. This inter-sender conflict results from conflicting expectations being made by different role senders placing demands on a role occupant (Kahn et al. 1964). In matrix organizations, for example, professionals working under two bosses may find conflict between the role expectations expressed by the functional area manager and product manager. Conflicts among competing, legitimate organization policies (role senders) can be resolved through deception. One can report to a role sender that the role was fulfilled in the manner prescribed by that role sender whether, or not, the individual behaved in that way. The matrix organization engineer can report to the engineering superior that the engineering work was done in accordance with the engineering superior's specifications when in fact it was done differently, and in accordance with the product manager's specification. When deception occurs in this way, the actor will present to both role senders behaviors congruent with the respective role sender's expectations: This will be accurate for one and inaccurate for the other role sender.

Hypothesis 8. Workers reporting to more than one superior are more likely than those with a single superior to deceive a superior.

Professional role conflict is a specific type of inter-sender conflict involving disagreement between the expectations of one's profession and one's employing organization. A physician employed by a Health Maintenance Organization, for example, may be faced with dual expectations to contain cost and to provide optimum treatment to patients. This conflict may be resolved by deceiving either representatives of the organization concerning costs or patient symptoms, or by deceiving other members of the medical profession concerning the treatment and procedures ordered. Grover (in press) conducted an experiment in which registered professional nurses were either exposed to professional role conflict or not, finding that nurses were more likely to misreport their behavior to a variety of audiences when placed under professional role conflict.

Summary

The foregoing discussion has described how four types of prevalent organizational role conflicts may result in individual deception or lying. Role conflict, therefore, seems to explain a wide range of deceptive behavior in organizations. However, as the extant role conflict research indicates, lying is not the *only* response to role conflict. Therefore, the following section will explore the contingencies that affect a lying response to role conflict and alternative responses to role conflict.

Situational Constraints

Because conflicting role demands will not always lead to deception, it seems relevant at this point to consider the conditions under which role conflict induced deception may occur. First, deception can only occur when work behavior is *unmonitored*. If the person or role sender that one wants to deceive can observe the behavior

being reported, then clearly there is little possibility for deception. As agency theorists have noted, the possibility for deception—the moral hazard—increases to the extent that agents have more information than principals (Holstrom 1979). In fact, Eisenhardt (1989) theorized that, as the information asymmetry increases, organizations will invest more in information retrieval systems that monitor employee behavior, attempting to prevent deception. The behavior of many workers, however, is not directly observed. Certainly, managers and professionals are rarely observed directly, and blue collar workers who are observed simply have fewer opportunities for deception.

Second, deception is expected to be the chosen method of conflict induced distress resolution when choice, avoidance, and compromise resolutions have been exhausted. That is, under certain conditions, the perceptions of choice, avoidance, compromise, and voice are that they will not work, are not available, or the cost of using them is too great. It may inform the model to consider when lying will *not* be used and other alternatives will be used.

Choice. One's use of the choice resolution may depend on the saliency of the role demand and the cost of the choice. As illustrated in Figure 2, if the first of two conflicting roles is extremely strong and salient and there is little cost to not meeting the second role demand, then the actor is likely to choose the first to guide behavior.

Avoidance. One way to avoid role conflicts may be to quit the job, which often has very high costs to the actor associated with it. Even quitting a particular project or asking for a transfer may avoid the conflict only at very high cost. The actor may make some judgment concerning the cost of leaving the field when evaluating whether to avoid the conflict, although, in most organizational situations involving lies of low severity, avoidance may not be consciously evaluated.

Compromise. Compromise is limited more by creativity and opportunity than by cost. Raelin (1984, 1986) identified a range of deviant adaptations that engineers make when faced with professional role conflict. The actor will choose a compromise to conflicting role expectations only if the actor can create some compromise between them. A role occupant experiencing inter-sender conflict between two superiors may be able find a way to partially fulfill the expectations of both: The shared secretary, for example, might be able to complete *part* of the work for two different bosses.

Voice. Hirschman's (1970) concept of "voice" is yet another potential response to role conflict. Voice involves *changing* the role demands. Workers may avoid role conflicts by refusing to choose and forcing role senders to make the role demands congruent. For example, if a registered nurse were assigned to care for more patients than could be done while maintaining appropriate nursing care standards, the nurse could refuse the assignment, forcing the administrator to change the work assignment and make the professional and job demands congruent. Whistle blowing is an external form of voice. Research shows that people are more likely to blow the whistle when severe wrongdoing was observed, the actor had a responsibility to correct it, and some corrective action would likely result from the incident (Miceli and Near 1984, 1985, 1988).

Individual Differences

The model has to this point described situational variables that may influence individuals' propensity to either lie or tell the truth. However, as Trevino (1986) has noted, situational variables may interact with individual variables to affect ethical behavior. Figure 1 indicates that three individual difference variables are expected to influence the relation of role conflict to lying.

Locus of Control. Internal-external locus of control is the extent to which one feels life events are controlled by oneself (internal) or by fate, luck, and powerful others (external). Because those with an internal, as compared to external, locus of control may feel more able to have an impact on authority figures or structural demands, the relation between role conflict and lying is expected to be stronger for those with a primarily external locus of control. In a study of kickbacks and product defect disclosure, locus of control both directly influenced ethical behavior and indirectly influenced it through perceived reinforcement contingencies (Trevino and Youngblood, 1990).

Moral Development. Individual moral maturity may serve as an additional condition for the moral transgression of lying. The dominant moral development model traces a progression by which people think about moral dilemmas (Kohlberg 1969), proposing that individuals at different levels of moral maturity use different *criteria* for making moral decisions. Kohlberg has identified three levels of moral development, and most adults make moral decisions at either the conventional or principled levels. "Principled individuals may be more likely to resist external influence, to try to change the situation, or to select themselves out of situations where they are expected to behave unethically" (Trevino 1986, p. 610). Principled level people may be more likely to engage in voice than deceit as distress relieving devices, believing in their own internal, or universal, set of ethical principles, rather than relying on situation cues to guide their behavior. Grover (in press) found that principled level registered nurses were less likely than conventional level nurses to lie in response to professional role conflict. Finally, Brabeck (1984) found that more principled individuals were more likely to voice concerns about the scientific accuracy of a professor's work. Therefore, conventional level individuals are expected to lie more in response to role conflict than their principled level counterparts.

Commitment. As previously mentioned, commitment to a role may be an individual difference variable related to the power of that role. For example, the whistleblowing literature suggests that people are more likely to report wrongdoing on the part of the organization when that behavior conflicts with some value held very strongly by the whistleblower (Miceli and Near 1985). Additionally, Grover (in press) found that registered nurses strongly committed to the professional nursing role were less likely to lie to other nurses and that those strongly committed to the organizationally defined role were less likely to misreport to agents of the organization.

Summary

The model has proposed that role conflict may lead to distress that is potentially reduced by lying to a role sender. Individual differences may influence both the level of distress resulting from role conflict and whether individuals lie in order to reduce that distress. The foregoing model has described why different types of role conflict might lead to lying under certain circumstances for certain people.

Cognitive Dissonance

Regardless of the situation or individual characteristics, lying is not an easy thing to do in a culture informed by Judeo-Christian ethics, where lying is generally considered unethical behavior. The actor therefore needs to deal with the distress or tension aroused by lying because "lying requires a *reason*, while truth-telling does not. It must be excused; reasons must be produced, in any one case, to show why a particular lie is not 'mean and culpable'" (Bok 1978, p. 24).

Cognitive dissonance arises following a conflictual choice (Festinger 1957, 1964) such as choosing between lying and behaving in response to role conflict. Dissonance can be reduced (Figure 1) by altering cognitions concerning the lie in terms of the lie's effects, the reason for the lie, and the breadth of the lie.

Individuals can justify lies and reduce dissonance by internally minimizing the lie's negative consequences. Some moral philosophers believe that lies are acceptable if the outcome of the lie is positive or benefits the public good, or if the lie has little effect (Bok 1978). For example, people tell and internally justify their own white lies as harmless and necessary for social discourse.

Liars may also cognitively alter their reasoning for the necessity of, or reason for, their lies. It may be simply more convenient to lie in the face of role conflict than to confront the conflict, that is, to use voice. But liars may excuse the subterfuge as the only plausible solution, discounting, in the process, the worth of alternatives to lying. Hence, the reason given, or thought, for the lie can be altered to reduce dissonance.

The breadth of the lie may also be cognitively modified. The information conveyed in the deception may be totally false, a pure fabrication, or it may be a slight twist on the truth. Individuals convolute the truth to formulate schemes that make their lies seem like minor deviations from the truth, seeming therefore less serious.

In summary, it is not easy for most people to lie, so they are likely to go through some cognitive gymnastics to justify lies.

Discussion

This article has detailed a model of the causes of lying in organizations in which role conflict may lead some people to lie under certain circumstances. However, role conflict will not always lead to deception. The utility of the present model lies in its identification of conditions under which there is a potential for lying. Although people may weigh costs and benefits, role conflict may be the impetus for evaluating them.

Given role conflict's nonunity relation to deception, it seems useful at this point to consider whether role conflict could help predict or explain the deceptions from the examples given at the beginning of this paper. The truck driver who lies about speeding may have experienced a conflict between organizational policy (e.g., follow speed limits) and external role demands (e.g., pick up the children at six). The nurse's time may conflict with the time demands of the job assignment, leading the nurse to report vital signs not actually measured (capabilities conflict). Performance pressure on the CPA may lead the CPA to either under-report hours worked (McNair 1988) or not to conduct auditing but report having done it. The forester suffered conflict between the demands of the profession to protect forests and the demands from the employer to accurately report the tree census.

Alternative models of deceit have relied on the self-interest motive, which might explain some of the examples above. People may lie in order to get promoted, prevent themselves from being admonished, or make more money. The conditions where lying may lead to some reward, however, should also entail a conflict between role expectations. If no conflict were present, in fact, deception is unlikely to lead to the reward. That is, conflict provides the impetus for lying—the worker lies about fulfilling a role expectation that was not fulfilled. For example, the theory predicts no lying for merit pay when performance expectations are reasonable. If it were not in conflict with another expectation, then behavior and reporting would be congruent (Eisenhardt 1989). Additionally, a role conflict explanation for lying, as opposed to a self-interest explanation, relieves the user of the model from having to identify everything that may be rewarding to the individual. For example, the self-interest

model may explain the forester example of prosocial lying by conceptualizing benefit to the environment as personally rewarding for the actor. Since such information is probably unknowable, and potentially tautological, the present role conflict model of deception offers straightforward parsimony.

Role conflict may not explain *all* lying. Some people may have pathological tendencies toward lying; others may lie when instructed to do so by a superior; and still others might lie as revenge in response to anger. The pathological liar needs no cause to lie; a boss experiencing conflict may tell the subordinate to lie, and the lie or revenge may be construed as a response to some sort of conflict between personal values and organization allegiance. There are undoubtedly factors in addition to role conflict that could lead to deception. However, role conflict seems to parsimoniously explain deception in a wide range of organizational settings.

Implications

The model should direct business ethics empiricism toward specific lying behavior and, second, toward a test of the model. Particularly important is an empirical comparison of this model to the self-interest models in order to further refine theory. It is unlikely that the role conflict model of lying can replace self-interest models; however, empirical testing of the differential influence of the two models should help improve theory concerning lying. Additionally, this article points to the need to develop theory for other specific unethical behaviors, such as stealing and cheating.

Practical implications are difficult to draw from a model that has received little empirical testing. However, since some previous empirical work suggests that, in fact, role conflict may result in a greater incidence of lying, it should prove useful to examine how that might inform managerial behavior. The obvious advice for managers is that role conflict should be avoided or minimized. This suggestion, of course, falls completely in line with previous role conflict research that has demonstrated a pervasive link between role conflict (of all types) and job dissatisfaction and turnover. (For reviews, see Fisher and Gitelson 1983; Van Sell, Brief, and Schuler 1981.)

Techniques for minimizing role conflict may vary according to the type of role conflict. Inter-role conflict of the type found when one holds more than one role within the organization can be minimized by specifying roles more clearly. For example, a common problem in business is unclear organization linkages in which an individual has multiple supervisors, and the expectations from the different people conflict; this can be avoided structurally with clear chains of command that are not broken.

Organizations employing professionals typically use buffering devices in order to minimize professional role conflict (LaPorte 1965). Professionals may operate fairly independently within their own department, for example, and communicate with the rest of the organization through a manager that holds the same professional credentials and values.

Because performance pressure is an important tension in productivity maximizing organizations, it is pervasive, and therefore may be difficult to curtail. This type of conflict may be best managed by adjusting the strength of the conflicting roles. That is, high expectations should lead to greater productivity, but the sanction involved in not meeting the expectation should be less than the sanction for lying. This suggests that the penalty for misleading or lying to an agent of the organization should be extremely severe (since there is some nonunity probability of detection) and the penalty for lower performance should be more acceptable. This recommendation is congruent with the findings of goal setting research, which indicates that people perform at the highest levels when they are faced with difficult, yet *achievable*, goals (Locke and Latham 1984).

Potential values conflict may suggest that organizations should be staffed with individuals who hold values that are congruent with the dominant organization values. If people share the values of the organization, then value conflict is simply less likely; people are less likely to be asked to do things that are incompatible with their values. This suggestion is congruent with research indicating that value congruity is positively associated with organization success (Enz 1986; Enz and Schwenk 1990).

These suggestions for reducing role conflict are illustrative and touch on only a few ways that managers may accomplish low role conflict for their subordinates. The truly useful practical outcome of the theory presented in this paper is to alert managers of the potential for deceit resulting from role conflict. By being aware of this potential, managers can, first, utilize every creative device available to minimize role conflict, and, second, managers will more readily recognize deceit when it occurs because the situation allowed a greater possibility of it happening.

The suggestion to managers, however, that they minimize or eliminate role conflict is at best only partially effective. Work in complex organizations often creates multiple constituencies to which individual workers are responsible. The more important practical outcome of this area of research may be to develop techniques for managing role conflict, as opposed to eliminating it. Role conflict should be managed such that individual workers are less likely to deceive their bosses and others in the organization. Several suggestions for managing role conflict may curb lying in organizations.

Maintenance of open, honest channels of communication should minimize the negative behavioral effects of role conflict. Open, honest communication should improve levels of trust (Sinetar 1988) and facilitate resolution of role conflict distress by means other than deceit. In situations providing such communication opportunities, employees experiencing role conflict distress can confront the conflict and deal with it in a productive manner. In a sense, maintaining an atmosphere that encourages open communication will result in greater voice in response to role conflict, and this type of voice should be more beneficial to the organization than repressed feelings of distress that may be resolved in a less productive manner such as by lying.

A second way of managing role conflict and its resolution deals more specifically with lying and evolves into a standard operating procedure influencing the culture of the organization. Lying should be a less frequent response to role conflict in organizations in which honesty is highly valued. The dominant values of an organization form the underlying, sustained beliefs of what is important and therefore are crucial components of culture (Enz 1986). Honesty is a value that could, for example, be more important than other values such as profitability or professionalism. Therefore, top managers who reward honesty and espouse it symbolically should expect dishonesty to be a less frequent outcome of role conflict.

Honesty can be espoused by top managers in a number of ways. First, top managers can make formal statements concerning the importance of honesty in the organization and weave the importance of honesty into their other public activities. Second, the symbolic action of including honesty in the corporate code of ethics should bolster its perceived importance. Third, and perhaps most importantly, incidences of lying must be severely, publicly punished, a symbolic action that may have the greatest impact on the culture of the organization concerning honesty.

These suggestions to managers are premised on the implicit assumption that managers do not want employees to lie. This may be a faulty assumption in some organizations. Managers sometimes want employees to lie, and do not want to know of such lying. The most common such situation may be when the manager actually wants the employee to behave in a certain way, but the manager is barred from requesting or requiring the behavior due to legal, political, or bureaucratic restric-

tions. For example, the manager of welfare case workers may want as many people as possible listed on the welfare roles, and in some instances people may be needy but ineligible under welfare regulations/guidelines. The case worker may lie about client characteristics in order to enroll a client. The manager may not personally object to the lying behavior, but may also prefer not to know about it, because knowledge might imply some duty for enforcement. Hence, it is very important when studying the topic of lying to bear in mind that lying is not always a bad thing and that it may in fact be a prosocial behavior.

Conclusion

A strength of the present model is that it identifies and analyzes one key behavior under the umbrella of potentially unethical behavior. This brings greater focus to the business ethics literature, which has attempted to study unethical behavior either on a global, all-encompassing basis or to examine the elements of ethical behavior and make conclusions and analyses by combining the elements (e.g., Newstrom and Ruch 1975; Zey-Ferrell and Ferrell 1982). The business ethics literature can be enhanced by carefully inspecting antecedents and consequences of specific behaviors, such as lying. Further theory should be developed for other ethical/unethical behaviors. Given the rampant nature of lying and other unethical behavior in American business (Brenner and Molander 1977; Carroll 1978), this type of theory and research is paramount to understanding organizational life.

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