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Voluntary deviation from self-control, commonly referred to as moral licensing, is a phenomenon in which an individual justifies his or her immoral and counterproductive behavior depending on various factors, especially past creditable behaviors and activities, without worrying about the loss of his or her reputation and esteem. Considering the undesirable consequences of this phenomenon for the individual, organization and society, this study attempts to find the reasons and factors that lead to the formation of moral licensing in addition to the individual's previous creditable behaviors and activities. The research philosophy was descriptive, the approach was qualitative, and the strategy was emergent grounded theory. The population of study consists of managers and employees of public administrations in northeastern Iran. 17 individuals were selected as purposive samples until theoretical saturation was reached. Semi-structured interviews were used to collect data. Analysis of the interviews based on theoretical coding showed that the causes of moral licensing are classified into six categories. Identifying these causes can provide solutions to prevent moral licensing in the organizations.

Keywords: *Moral Licensing; Counterproductive Work Behavior; Public Administrations; Grounded Theory; Emergent Approach.*

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Voluntary deviation from self-control, commonly referred to moral licensing, is a phenomenon in which an individual justifies his or her immoral and counterproductive behavior depending on various factors, especially past creditable behaviors and activities, without worrying about the loss of his or her reputation and esteem. Considering the undesirable consequences of this phenomenon for the individual, organization and society, this study attempts to find the reasons and factors that lead to the formation of moral licensing in addition to the individual's previous creditable behaviors and activities. The research philosophy was descriptive, the approach was qualitative, and the strategy was emergent grounded theory. The population of study consists of managers and employees of public administrations in northeastern Iran. 17 individuals were selected as purposive samples until theoretical saturation was reached. Semi-structured interviews were used to collect data. Analysis of the interviews based on theoretical coding showed that the causes of moral licensing are classified into six categories. Identifying these causes can provide solutions to prevent moral licensing in the organizations.

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Introduction

Due to the manifestations and reflections of deviant workplace behaviors, these behaviors are turning a matter for substantial concern in organizations across the globe (Agwa, 2018); therefore, study, detection, and prediction of inappropriate and deviant behavior in organizations, has always been of great importance to management and the organization (O'Neill, Lewis, & Carswell, 2011).

Although rules and regulations, organizational values and norms, approval of desirable behaviors or disapproval of undesirable and deviant behaviors by superiors and colleagues are important regulatory factors in shaping organizational behavior (Načinović Braje, Aleksić & Rašić Jelavić, 2020), The fact that these regulatory factors do not work properly in all situations suggests that there are easy examples of people who behave deviantly without being disapproved of by their superiors and colleagues. Therefore, the predictions of causes and factors that lead to the emergence of deviant and counterproductive behaviors are of particular importance. Sometimes the causes and roots of deviant behavior in the organization are easily identifiable and can be placed in existing categories of deviant behavior, but sometimes factors that are even negatively associated with deviant behavior can lead to the emergence of deviant work behavior in the organization (Spector & Fox, 2002). One of these factors is called moral licensing and can be seen as a hidden cause of deviant and counterproductive work behavior.

Indeed, moral licensing shows that people are permitted to perform an action or express a thought without fear of discrediting themselves. When one receives a psychological license from various authorities, one is allowed to do or say something that would otherwise discredit one. (Bicchieri, 2006; Kuran, 1997; Miller & Prentice, 1994).

Counterproductive or deviant work behaviors have always been problematic in organizations (Hsi, 2017:5), but the negative behaviors that form after moral license impose far greater psychological and economic costs on organizations and their employees. Moral license can be viewed as a process that removes deterrents to deviant behavior and allows individuals to act more freely and in accordance with their inner feelings, preferences, and desires, regardless of social and cultural norms and even the rules of conduct (Miller & Effron, 2010), so that in some cases moral licenses give a

person a special right - beyond legal rights - that sets the stage for the creation of an unhealthy work environment and can go so far that nothing and no one is in its place, immorality becomes pervasive, and distrust dominates relationships.

When people face ethical dilemmas such that they are inclined not only to act according to their attitudes and preferences but also to maintain their reputation in the organization from the perspective of their colleagues and superiors, invoking ethical factors and licenses provides the reason to feel freer and more comfortable to act according to their attitudes and preferences (Miller & Prentice, 1994). Various behaviors such as personal use of organizational resources, taking advantage of the mission instead of taking off when leaving the organization for personal work, favoritism, etc. that we see every day in organizations are a kind of counterproductive work behaviors that in most cases not only match the attitude and preferences of employees, but also are not judged by others; these facts point to the psychological fact that behaviors do not form in the vacuum and indicates a cognitive process by which individuals justify immoral behavior by having previously engaged in moral behavior; therefore it is essential to consider the probable spillover belongings from one behavioral response to the next (Dütschke & et al., 2018).

Be that as it may, it is not justifiable to acknowledge immoral and deviant behavior in any way, but such justifications that allow employees to avoid responsibility are allowed at all levels of society and have prepared the ground for the commission of deviant and immoral behavior, so that over time these behaviors have become an organizational and instrumental norm, losing their ugliness through which individuals and employees have the opportunity to achieve their despicable desires and goals. And find the opportunity to act on their selfish attitudes and desires.

In this regard, identify the factors that eliminate the deterrent forces to engage in deviant behaviors and grant moral license, is quite important. In most early research in the field of moral licensing, good practices and virtues behaviors from the past are considered as the sole source for obtaining moral licenses, nevertheless by initiative of Polman & et al. (2013), the effect of social status for moral license - which is indeed a social acceptance for violation of ethical and social norms – was addressed that led to a new orientation in the former literature.

Therefore, and according to Robin Hood's logic, the causes and factors that make obvious immoral behavior justifiable and acceptable and turn a sense of morality into a mirage for both offenders and observers are more than is what has been imagined so far. Thus, further research, with a comprehensive look at this phenomenon, to identify the other causes and factors that lead to the emergence of moral licensing and due to fill this gap in the organizational behavior studies, is needed. Moreover, and based on the aforementioned economic, social, and psychological costs to public sector organizations of deviant behavior, this study seeks to present a coherent and integrated model of moral licensing by identifying the constituent elements of the moral licensing phenomenon and the antecedents and underlying factors of moral licensing in public administrations that have been neglected in previous research.

Theoretical foundations and research background

Moral licensing theory, which is based on moral balance theory and is a form of cognitive bias, views normative and moral actions and behaviors as excuses for deviant and immoral actions (Simbrunner & Schlegelmilch, 2017). In behavioral psychology, cognitive bias refers to a systematic pattern of deviation from the norm or rationality in judgment. It is a mental and intellectual error that occurs when people process and interpret information from their environment and affects the decisions and judgments that people make. Cognitive biases can be caused by factors such as memory or attention (Haselton, Nettle & Andrews, 2005). In moral licensing, as a form of cognitive basis, memories play a special role because the way in which some past events are associated and recalled may be so biased that it can subsequently lead to biased thinking and decision-making and behavior (Platt & et al., 2017). In moral licensing, admirable behaviors like organizational citizenship behavior in organizations, unconsciously reinforces moral self-concept by attenuating negative attitudes toward deviant and immoral behavior, leading to increased motivation and preference for immoral behavior (Nguyen, 2021). Indeed, a sense of moral license allows one to distance oneself from practice and norms by providing evidence of one's virtues without fear of being discredited (Baumeister & Juola Exline, 1999; Tenbrunsel & et al., 2010).

The moral license to engage in deviant or immoral behavior after a moral

practice or action seems a bit surprising and at odds with many psychological theories that emphasize adaptation and continuity of behavior (Blanken, Van de Ven & Zeelenberg, 2015). For example, according to the theory of *self-perception*, people perceive their attitude by observing their behavior, which ultimately affects their behavior (Bem, 1972). According to this theory, people who perform good deeds consider themselves to be of good and moral character, which leads to the next moral behavior; Or, according to the *foot-in-the-door* effect theory, when individuals, as a result of obeying a first request, notice their own behavior and realize that their behavior was moral, helpful, and cooperative to others, they decide to continue being helpful and fulfill a second larger request (Goldman & et al., 1982; Freedman & Fraser, 1966); *The escalation of commitment theory*, or the *sunk cost effect*, refers to a form of human behavior in which individuals choose to continue their actions, decisions, and behaviors despite negative outcomes because they believe they have invested a great deal in those actions, decisions, and behaviors. (Arkes & Blumer, 1985); But reality shows the potential and undeniable capacity of human beings to engage in positive and negative behaviors in different environments, especially in organizations, which can develop simultaneously or independently at a given time, therefore transform ethical behaviors into deviant and immoral behaviors, and the occurrence of such diverse behaviors may indicate moral license (Miller & Effron, 2010), since the theory of moral licensing reflects an individual's willingness to weigh moral and immoral behaviors in order to achieve moral balance.

But how can a person avoid being discredited by his or her past behavior? In the moral licensing literature, there are two basic mechanisms of moral credit and moral credentialing that, by guiding discriminatory and biased judgments, result in individuals not being charged or punished for committing a deviant or immoral act or conduct (Miller & Effron, 2010).

The moral credit model is viewed as a bank account and postulates that individuals accumulate credit through positive and moral behavior that can be used to pay for future immoral behaviors (Lasarov & Hoffmann, 2020). In this case, individuals who gain moral credit by behaving morally may compensate for their subsequent immoral behavior by behaving as follows. (Blanken, van de Ven & Zeelenberg, 2015).

Moral credentials, by removing the least possible incentives for flattering

and immoral behavior, can change those motivations in the individual's favor or even provide the most legitimate and credible behavioral motivation. In other words, moral references provide license by making a behavior appear as if it were not a transgression at all. (Monin & Miller, 2001a).

The moral credentials model differs from the moral credits model in two important ways. First, in the moral credentials model, license is granted by one's behavioral history, by changing the way subsequent behavior is constructed. Moreover, moral credits grant license by offsetting the negative effects of a transgression on a person's moral self-concept, whereas moral credentials grant license by making a behavior appear as if it had not been a transgression at all (Monin & Miller, 2001b). However, moral credits and moral referents are two different mechanisms for explaining moral licensing, and it should also be noted that it is not necessary to think of credentials and credits as competing models; even credits and credentials can often act simultaneously to produce moral licensing (Sachdeva & et al, 2009).

Research overview

Since the first study on moral licensing conducted by Monin and Miller in 2001, numerous studies have been conducted in this area (Blanken, Van de Ven & Zeelenberg, 2015), Khan and Dhar (2006) attempted to investigate this hypothesis in their study titled "Licensing effect in consumer choice": If individuals' past choices and behaviors reinforce their self-concept, they are more likely to make more selfish choices in the future. They prompted five studies to investigate their hypothesis and asked participants to recall some altruistic actions they had previously taken, such as volunteering for community service or donating to charities, etc., and they were then asked to choose between buying a relative luxury or a relative necessity. They found that participants who believed they had volunteered or helped with charities in the past chose luxuries when making purchases. They also said that participants who thought they were performing an altruistic act viewed themselves as moral, which would reduce negative attitudes toward purchasing a luxury item.

Sachdeva, Ilic, and Medin (2009), in their study titled "Sinning saints and saintly sinners: the paradox of moral self-regulation," examined the

effects of moral licensing on altruism and giving. According to their experimental study, students who described themselves in positive terms were least likely to donate to charity compared to students who described themselves in negative terms. They found that remembering positive actions and traits led to a decrease in charitable giving.

Klotz & Bolino (2013) conducted a study entitled "Citizenship and counterproductive work behavior: a moral licensing view". They conducted a review method study and proposed that admirable civic actions lead to moral licensing. Results confirmed the hypotheses and showed that employees often engage in both despite the generally negative relationship between civic engagement and counterproductive work behavior. By emphasizing identity orientation, they also found that personality and identity tendencies moderate the relationship between organizational citizenship behavior and moral license, as well as the relationship between moral license and counterproductive work behavior.

Blanken, van de Ven and Zeelenberg (2015), made an effort to compare the moral licensing conditions in the control conditions, as well as moral license moderators and their impact. First of all, they found that, the generalized size of the moral licensing effect is Cohen's $d = 0.3$, moreover, acquiring moral licenses from moral traits against moral actions and activities, obtaining a moral license from real behavior versus hypothetical behavior, obtaining a moral license from behaviors that are in the same range of immoral behaviors or different, as the moderator variables, was of particular importance.

In a study by Yam et al. (2017) titled "From good soldiers to psychologically entitled: Examining when and why citizenship behavior leads to deviance", three separate studies were conducted using a quantitative approach. The results of these studies show that employees who are forced to engage in citizenship behavior, not voluntarily, subsequently feel psychologically entitled to go beyond their legal and in-role duties and act according to their attitudes and even engage in deviant behavior (interpersonal conflict, organizational and extra-professional deviance) so that they do not discredit themselves by relying on citizenship behavior.

Lasarov and Hoffmann (2020), in their work under the title of "Social Moral Licensing", Focused on the effects of the social environment on moral licensing which has been considered in a few previous researches;

and they try to introduce the concept of social moral license through of the conceptual framework, , to illuminate the path of future researchers.

These studies and other studies by considering various aspects of moral licensing, show that often previous admirable behaviors such as organizational citizenship or social responsibility participation have been considered as the only source of moral licensing, taking the perspective of the offender or even third parties to find out why they allow problematic behaviors. In this regard, it is very important to identify the causes and factors that remove the deterrent forces for deviant behavior and give the person moral license to engage in deviant and immoral behavior in a way that simultaneously preserves the person's reputation.

Methodology of the research

The paradigm of this study is interpretive, its approach is qualitative and its strategy is grounded theory with the emergent approach. The strategy of this study is based on grounded theory, as grounded theory is believed to transcend all descriptive methods due to its conceptualization of social patterns. (Glaser, 2002).

Grounded theory is a widely used methodology whose stated goal is to develop a middle-range theory that helps researchers develop theory from rigorous analyzes of empirical data (Charmaz & Belgrave, 2019). Since the phenomenon of moral license and its implications in the organization desirable for this study, the grounded theory strategy is compatible with this study. Grounded theory methodology is used by different approaches. The present study follows the emergent approach (Glaserian) and attempts to pursue its objectives. While this approach is challenging, the resulting modeling takes place in a very broad space, and this topic broadens the researcher's perspective to analyze the data. In this approach, there are no pre-determined assumptions in grounded theory and the main concerns of the participants and the ways to solve them are explored in the field of study. (Glaser & Holton, 2007).

The scope of the present study was managers and employees of governmental organizations subordinate to ministries in northeastern Iran for two reasons: First, the phenomenon of moral license has not yet been studied in this field, and second, due to the diverse and special conditions that apply to these organizations and the citizens' expectation of these

organizations to follow the rules, regulations, and ethics, any moral misstep or violation of the laws and subsequent justification of these matters with moral license may lead to a loss of public trust in these government and service organizations. Selecting managers based on their position and experience allows them to better comment on the causes of the phenomenon of moral licensing in their respective organizations. Also, selecting employees based on their close relationship with colleagues or even their own personal experiences in the field provides a better opportunity to discover the causes of the phenomenon of moral licensing in order to achieve the objectives of this research. In this context, seventeen managers and employees of public organizations in the northeast of Iran were selected on the basis of purposive sampling and on the basis of experience, education and other criteria showing their rich information in the field of study.

Table1. Characteristics of interviewees

	Gender	Education	Job	Years of work experience
1	Male	Masters	Office of the Director and Public Relations	26
2	Male	Masters	Director of Administrative Development and Transformation	25
3	Male	Bachelor	Deputy Director of Human Resources Development and Management	27
4	Male	Masters	Head of the Human Resources Development Group	23
5	Male	Masters	National Planning Expert	15
6	Male	Ph.D.	Head of Contractors and Consultants Group	18
7	Male	Bachelor	Deputy Program and Budget Coordinator	32
8	Male	Masters	Management of Education and Research, Development and Foresight	28
9	Male	Bachelor	Head of Research and Foresight Group	25
10	Male	Bachelor	Head of Education and Empowerment Group	26
11	Male	Masters	Headquarters Renovation and Performance Management	18
12	Male	Masters	Head of Strategic Planning and Productivity	19
13	Male	Ph.D.	Headquarters Organization and Method Improvement	15
14	Male	Masters	Head of Public Service and Technical Supervision Department	21
15	Female	Masters	Head of the Department Jobs Engineering	13
16	Female	Masters	Head of the Recruitment Office	17
17	Female	Bachelor	Program and budget integration expert	10

In this study, data collection was conducted using semi-structured interviews and the data was analyzed based on the emergent (Glaserian) approach in grounded theory. The two main coding processes in the emergent (Glaserian) approach are: (1) real coding (including open coding and selective coding), (2) theoretical coding. It is worth mentioning that MAXQDA software was used to code the data in two stages of open and selective coding.

Research Findings

As mentioned earlier, the Glaserian or emergent approach, with its three main coding steps-open coding, selective coding, and theoretical coding-guides the researcher toward a data-based theory. The individual coding steps are described below.

First step: Open coding

Following the emergent approach, open coding continues until the implications of the emergence of the core category are drawn. Thus, in the next step, i.e., the selected coding stage, coding is guided on the basis of the core category. According to Glaser (1978), by continuously comparing similar events and concepts, the researcher generates a variety of codes while focusing on one or two core codes. (Glaser, 1978). In this study, and following Glaser, the effects of the core category emerged after the fourth interview was coded, so it was labeled as a voluntary deviation from self-control. However, the key point is that the naming of the core category can change during coding to make it more appropriate. In this study, the core category was renamed moral licensing at the selective coding stage, which refers to the conditions under which individuals feel more comfortable to engage in deviant behavior and voluntarily engage in deviant behavior without worrying about discredit or loss of reputation.

Table 2. An example of processes of open, selective and theoretical coding

Open and Selective Coding				Theoretical coding
Some Illustrative examples	Primary code	Secondary code	Class	Category
<p>- Sometimes there are rules and regulations which influence on the views of people so moral licensing which has roots in views shapes and acts based on them. Even orientation towards rules as a part of culture can lead to shaping of such licenses but it does not mean they are issued by law. No! But since in some cases no legal prohibition is considered or due to the silence of the rules or ambiguity of the rules, they will emerge.</p>	<p>- Various understandings of the rules - The absence of defined rules</p>			
<p>- Sorrowfully, in our organizations, the rules are not established expertly and the reasons behind their shaping are weak and contradictory, for example, if you listen to speeches during public meetings of the parliament you soon come to this conclusion that the rules are being laid down and approved on an improper base. The result is that there are many various contradictory and vague rules in our organizations and every one can interpret them according to their own tastes. I as a worker can find advantages from a rule in such a messy condition and if a rule is not in my favor I automatically replace it with another rule in my favor. This case is especially true about the rules related to the budget</p>	<p>- Improper rules - Diversity of the rules and regulations - Contradictory rules in some cases</p>	<p>- Ambiguity of the rules - Silence of the law in some cases - Inflation contradiction in rules</p>	Rules and regulations	Causes
<p>- Sometimes some rules are approved but there is no possibility to bring them into action. In such a situation we cannot enforce the law. On the other hand, if this problem is not going to be solved we are forced to find a way to circumvent the approved rules. Soon such a way will turn into a culture or a value in the organization which, in turn, will lead to corruption and deviations - On the other hands, sometimes our laws are decorative and we cannot act according to the laws and rules, therefore is acted on the same process that is embedded in the organization.</p>	<p>- Improper context to execute the rules - Cursory rules - Inefficiency of the rules - act according embedded procedure</p>	<p>- lack of appropriate conditions to execute the rules and the regulations - Unwritten rules</p>		

Second step: Selective coding

In this stage, selective coding begins with the core category identified in the previous stage.

This means that the researcher conducts coding around the core category and manages the coding process based on it. Table 3 shows the codes and concepts obtained in this step.

Table 3. Codes and classes resulted from data analysis in selective coding

Class	number	Secondary code
Managerial factors	1	Irresponsibility of managers
	2	Indecisiveness of manager in dealing wrong behaviors
	3	Style of management
	4	Infirmity of pressure levers available to managers
	5	Rely on power of position
Rules and regulations	6	Ambiguity of rules and regulations
	7	Silence of the law
	8	Inflation of rules and contradiction in rules and acts
	9	Improper context to execute of the rules
	10	Unwritten rules and principles
The special climate of the governmental system	11	Trust in expert opinion of experts and specialist
	12	Absence of precise criteria for performance
	13	lack of meritocratic criteria for advancement
	14	Possibility of power seeking in organization
	15	Corruption in organization

Class	number	Secondary code
Human resources management system	16	Recruitment policies in public administrations
	17	Lack of feedback mechanism
	18	Good work not appreciated
	19	Weakness of Service compensation system
	20	Over -qualification
Organizational relationship	21	Priority of the personal relationship over regulations
	22	Interference between job and friendship
	23	Membership in particular or influential groups
Acquired characteristics	24	Exclusive job skills
	25	Combatant past
	26	Voluntary actions
Characteristics of moral licensing	27	Cognitive bias
	28	Justification of wrong and deviations
	29	Maintenance of reliability of individuals

Third step: Theoretical coding

This step of coding refers to the integration of categories through a communication pattern. This step of coding helps the researcher to approach thinking about categories that can lead to a wide range of thought possibilities, and to think analytically about possible connections between categories (Locke, 2001). In this context, Glaser's new approach refers to coding families to facilitate the practice of combining and organizing categories in the theoretical coding phase. However, it is noteworthy that in

each of the coding families Glaser only refers to a set of words without providing a clear schematic pattern that can guide the integration of the real code. In other words, he refers to each of the "coding families" without setting out how the words are related, leaving it to the researcher to integrate the codes themselves. As for the relationship between the concepts in this study, it seems that the "family of types" in the emerging (Glaser) approach to combine the concepts and categories best. The model of this study is located in the family of coding types. In the following, first the core category and then the causes of moral licensing are explained.

Core category of research: characteristics of moral licensing

The core category shows the respondents' actual opinion about a research problem. In this study, the implications of core category were elaborated after coding the fourth interview. The core category is referred to as moral licensing. This statement refers to the benefits that a person enjoys under certain conditions such that they not only feel more comfortable exhibiting deviant behavior, but also expect that others should ignore that behavior. Considering the consequences of deviant behavior, this category is of great importance in organizations. Therefore, this section discussed and examined the causes that pave the way for moral licensing and use it as a tool for exhibiting deviant behavior.

- Cognitive bias and deviation from right judgment

The first and most important feature of moral licensing is the tendency of individuals to think in ways that lead them to make irrational judgments. Various factors influence such a tendency, such as the limitations of the mind. However, in moral licensing, factors such as motivations, individual preferences, emotions and social pressures may also play a role as individuals consciously have such biased tendencies. In this regard, one of the respondents [5] in our study said:

"When employees have the approval of their peers or supervisors, it is much easier for them to engage in an act or behavior that may be considered reprehensible or deviant".

- Justifications of faults and deviations

Another feature of moral licensing is the justification of deviant behavior. It can be said that justification here means presenting a wrong

behavior or action as right or reasonable. In this case, a person may try to justify his wrong and deviant behavior and actions as right with irrelevant analogies because it is beneficial to him. In this regard, one of the respondents [16] said:

“Such deviant behaviors are accepted due to prevalence and pervasiveness or perceived examples, individuals may accept that wrong behavior while they know it is wrong in nature!”.

- Maintenance of reliability of individuals

In the granting of moral licenses, he who has acquired reliability and advantages in the present or in the future is superior to those who have not. Under these conditions, deviant behavior by him is acceptable while his reliability is not ruined. In this case, one of the respondents [1] said:

“Indeed, what happens in moral licensing can be considered a benefit. Employees in organizations can use their voluntary actions, their relationships with authorities, or their professions as managers to increase their reliability”.

The need for social acceptance and the acceptance of the individual are the most important and strongest mental needs of each, which cause the individual to keep his credit and prestige, therefore he can keep his credit by invoking actions that used to cause our credit.

Causes of moral licensing

When coded using the six Cs family method, the core category causes show that some factors can have an impact on moral licensing, including: Management factors, rules and regulations, the particular climate of the government system, human resource management system (HRMS) and organizational relationships, acquired characteristics. Each of these factors will be discussed in detail.

- Managerial factors

One of the managerial factors that most of the respondents pointed out in their interviews was the performance of a manager. In fact, management is at the top of the organization and the nature of a manager's performance gives direction to all issues. If a manager exhibits irresponsibility in his or her behavior or performance, employees may behave the same way and use the opportunity to gain moral license to achieve their personal goals. As one of the respondents [17] noted:

"Whereas subalterns see their superiors as supporters of themselves and their organization and not only consider special rights for their irregular behavior and do not condemn such behavior, but such behavior becomes like a pattern for them and they even contribute to such behavior themselves."

Another managerial factors, is the manager's indecisiveness in dealing with wrong behavior. A manager should take firm action against deviant and wrong behavior of employees. If he is not able to deal with such behaviors decisively, employees will find the opportunity to continue them with moral permission. In this regard, one of the respondents [15] said:

"Managers sometimes take everything easy. I may observe organizational norms but when I see manager or supervisor is easygoing about deviant behaviors so I behave as I want".

One more managerial factors, is style of management. Importance of leadership and managers' management method on employees' performance and behavior is not hidden from anyone. When style of leadership is dictatorial and imperative and footstep of narcissism characteristic features is seen so that there's no right of expressing viewpoint and even courage of asking manager for a demand and there's no constructive interaction among managers and their employees, conditions will be prepared for emergence of moral license in organization. In this regard, one of the interviewees [2] said:

"It is often observed that managers and leaders with a certain management style and characteristics care more about some of their employees than others for no convincing reason and also humiliate and oppress some other employees. This can lead to the individuals who are the focus of attention of such managers to deviate from organizational norms and commitments."

Other management factors include the inadequacy of the leverage available to managers. The inadequacy of the leverage available to managers to deal with deviant behavior may pave the way for moral licensing and display of deviant behavior. One of the interviewees [2] reported:

"In my opinion, we as managers are not equipped to deal with deviant behavior and regrettably, offenses are not dealt with promptly and firmly. As time passes, the problem is forgotten. I would say that the leverage in our hands (managers) is not that effective."

The last management factor is the dependence on the power of the position. One of the interviewees commented [10]:

"Regrettably, some posts or positions provide conditions for legal licensing. This includes managerial positions. Sometimes managers use such licenses under the pretext of wanting to achieve organizational goals."

Thus, the power derived from position and rank has a great impact on the formation of moral license in the organization, and by relying on it, offenders can portray their behavior as if they had not committed any offenses.

- Rules and regulations

One of the factors pointed out by the respondents was the ambiguity of rules and regulations. The ambiguity of rules is particularly evident in codes and decrees. For example, one of the respondents [9] said:

"Unfortunately, rules for various cases, from hiring, performance appraisal and promotion to allocation of credit and budgets, are ambiguous to the extent that they can be interpreted in different ways. This sets the stage for moral licensing."

The silence of the law is another cause connected with rules and regulations. The silence is sometimes deliberate, that is, the legislator has deliberately chosen silence. Instead, it has mandated some authorities so that the decision can be made based on the current conditions. Sometimes the silence is also unintentional. For example, one of the respondents [17] said:

"The absence of laws or legal procedures in many fields of work and professions leads to requirements for action based on preferences. For example, in relation to tenders in the law, in some cases we saw silence of law which causes a lot of unjust attitude in tenders".

The inflation (here we mean the enormous variety) and inconsistency of rules is one of the effective factors for moral licensing. According to one of the respondents [12]:

"One of the most important reasons for abuse in our country is the same contradictory, weak and diverse laws that the enforcers can change at will".

Another factor related to rules and regulations is the wrong context in which they are executed. Various rules and regulations in various areas have been enacted for years but not implemented. This indicates that there is no proper context for their implementation. This is one of the effective factors for acquiring moral license, especially for lawbreakers. In this regard, one of the staff [9] said:

"Unfortunately, there are many challenges in implementing the rules. We have been weak in providing conditions and facilities for implementation. Thus, rules cannot be enforced after a while and die out without efficiency. To solve this problem, each director and individual must act and find a solution by themselves, and under these disturbed conditions, deviations will occur".

In all workplaces, including government organizations, there is a big set of rules that are not registered anywhere but are enforced exactly. In this regard, one of the interviewees [6] believed:

"Unwritten rules inside organization is reason of providing enormous facilities and in absence of real rule, a series of unwritten regulations are considered that causes irregular payments".

- Special climate in the system of government

The granting of excessive powers and reliance on staff and experts should be accompanied by commitment, responsibility and liability, otherwise the background of license to engage in deviation may be created. As one of the interviewees [17] said:

"In many cases, the reliance on experts and voluntary delegation exercised in the field, and sometimes the signing rights granted to professionals and experts, are the reason why some people obtain such licenses".

In addition, the lack of precise criteria and standards for performance has made it difficult to evaluate employee performance. In the absence of such, the likelihood of moral licensing is high. One of the interviewees [8] in the Department of Education and Development of Management and Planning Organization said:

"Whenever there is no accurate performance standard and the outcome of the work is not clear, there is definitely a possibility of abuse".

According to these examples, what makes it possible to perform well and achieve the goals of the organization is the establishment of precise and logical measures and standards that guarantee the productivity of the organization, so that it is at least possible to evaluate external data and results of the organization at each stage with as few criteria and indications as possible, otherwise, the conditions for accepting licenses for the pursuit of personal interests and bribery such as economic bribery (discriminatory payments) and or scientific bribery (granting jobs based on relationships and ignoring competence criteria in the selection of people for specialized tasks) and other work deviations.

Other cases include the lack of meritocratic for advancement. In organizations, if an appropriate career path for promotion of employees based on merit principles is not considered, employees may opt for moral licenses to use as illegal tools or for personal and non-constructive relationships and unwritten rules that are common in organizations for promotion. In this regard, one of the interviewees [12] said:

"I think the biggest factor for the emergence of moral licensing is nepotism instead of meritocracy".

Organizational power and its distribution has always been one of the most interesting and, of course, controversial debates. If managers want to be successful in their organization, they should distribute some of their power to employees. If power is not distributed properly and employees are given more authority and power than they deserve, they might see this as an opportunity to use moral license. According to one of the respondents [2]:

"Power is like a double-edged sword, which, while it is very useful if it is not in the hands of the right people, can also lead to the pursuit of personal ambitions and agendas".

Since the power of the source of control and influence over others is used to achieve results sought by those in power, failure to address the problem of power distribution and dominance in the organization may result in moral license for the resulting deviations.

In addition, corruption in the administrative structure of the organization can lead to moral licensing. In this case, one of the respondents described [4]:

"If you take a look at the book entitled "Deceivers of History," you will see a picture of some people putting their hands in each other's pockets. In fact, you can say that the Mafia grants permissions beyond the accepted rules and regulations. If you conform to them, you can catch a fish from this sea".

What is important in this context is to distinguish between the two concepts of systematic decay and systemic decay (meaning that the system and the government are unhealthy). In fact, systematic decay or network decay means a series of concerted actions in some directors of the official and bureaucratic part of the country, which sometimes influence in the field of decision-making and regulation of laws and executive regulations and act in accordance with illegal gains and will be important; the existence of such flows provides the conditions for shaping the moral license for individuals involved in these decay gangs and networks.

- Human resources management system (HRMS)

Hiring policies and permanent attitude as well as high level of job security, long-term workplace violence prevention, disproportion between punishment and violence, and sense of compassion can lead to moral licensing so that employees pursue their personal goals in the organization. According to one of the respondents [5]:

"In formal hiring, employees can be assured that the company cannot fire them in any way. Prosecuting violations is somewhat time-consuming and, in practice, does not have much effect, so it can lead to a license to pursue personal goals."

Another factor related to human resource management is the lack of a feedback mechanism that can lead to moral license. When there is no legal way for employees to express their suggestions and opinions, they use moral license to enforce their aggrieved rights. One of the interviews [10] stated:

"Perhaps one of the reasons why employees use moral licenses is that they cannot claim their rights legally, so they even use illegal shortcuts, such as Robin Hood".

Failure to pay attention to honest and sincere performance and employee accountability leads to moral licensing that lowers the quality of employee performance, because in such an environment, whether or not employees perform at a high level is considered equal by superiors. One of the interviewees [15] made the following comments in this regard:

"... because of all my constructive and positive actions that have never been seen, I will take license for being indifference toward organization and its success, and don't do my best anymore and cut corners of my work".

Designing a performance-based compensation system has always been one of the most important challenges for human resource management. The opinion of one of the respondents [14] on this was:

"All the discriminations, injustices and inequalities in the compensation system can give people a license to achieve personal goals and make employees use moral licenses, and I think that is justified".

Research has shown that employees are prone to failure and deviant behavior due to overqualification (Mumtaz & et.al, 2015). In this context, one of the interviewees [8] opined about the relationship between overqualification and moral licensing:

"When an employee feels that he is overqualified for his position, he may use moral licensing to overcome negative emotions or to exercise his violated right due to injustice".

- Organizational relationships

Criticism of nepotism and emphasis on rules instead of nepotism is one of the most common themes, but the fact is that nepotism is unfortunately overt in government organizations and is an effective factor in the emergence of moral licenses so that individuals can pursue their personal goals without damaging their reputation. According to one of the interviewees [11]:

"The reality of our organizations at present is that when you should go to an organization with any reason the first thing that comes to your mind is that you should begin to find one with whom you have acquaintance, because communication is so ingrained in our organizations that almost every impossible and every impossible will be possible and possible without questioning the face of individuals".

The overlap of profession and friendship can in some cases be a good framework for moral licensing. In turn, it leads to the formation of behaviors such as not getting the job done, working less than the specified hours, as well as undermining values. According to one of the respondents [5]:

"... over time, the relationship becomes deeper. In fact, a friendly workplace and the intersection of work and friendship can cause such licenses".

Membership in particular or influential groups provides employees with moral license so that they can pursue their personal goals in organizations without fear of losing face. In this regard, one of the interviewees [4] opined:

"Whether we like it or not, there are small groups in organizations. Members of such groups are those with common interests or fellow citizens and they have a strong commonality that connects them. Over time they gain power and influence. All of these encourage them to have each other's back, give their members opportunity of moral licensing and follow their own goal by each other's supports".

- Acquired Characteristics

According to the theory of moral equilibrium, acquired characteristics may lead to gradual fluctuations in moral behavior and its imbalance. Under these circumstances, individuals may cease their balanced moral behavior in order to restore their moral equilibrium. They may even abuse situations. Thus, they use moral licensing to the extent that their moral equilibrium is not damaged and they do not lose face. Factors that can be considered as acquired characteristics include: exclusive professional skills, combative past, voluntary actions.

In today's world, the skills and expertise of employees, or the attainment of national awards by them, are seen as valuable assets and a competitive advantage for them and for their companies. Knowledge, skills, and expertise confer power, which in turn leads to influence over team members and the organization and the building of trust. On the other hand, it can give

a person the moral permission to defy the norms and regulations of an organization. In this regard, one of the interviewees opined [13]:

“... accordingly, jobs become more specialized, these specializations are counted as an important source of power for their owners that provides possibility of sanction, bargaining and putting pressure on persons who need their specialization for following their ambitious intentions”.

Protecting and honoring altruists and their respectable family is a national value in all societies. In our society, altruism and martyrdom and in general combatant past are two great values. According to one of the interviewees [7]:

"No one objects to honoring altruists. But assigning extreme quotas without regard to qualifications will create license and destructive messages."

Voluntary action is a person's voluntary commitment within an organization or company that is not part of his or her contractual tasks. This behavior which is not always rewarded is directly or indirectly is of benefit to organizations and brings about a positive face for a person who shows it. As one of the interviewees [3] stated:

"If I help my colleague with a project that I do not benefit from, or if I have to take a vacation but give my colleague that chance, or ..., all of these are examples of voluntary behaviors that everyone can see in the workplace, but such behaviors create reciprocal rights so that my colleagues should compensate for my kindness, e.g., if I need a home loan, they should give me priority".

Voluntary action by creating an affirmative image for the person and creating a superior right for the person, it gives her a moral license to pursue her personal goals.

Research evaluation criteria

Although, qualitative research do not have special test for checking the validity or reliability like quantitative researches, to assess the quality in qualitative investigations, there are numerous possible strategies and criteria that can be used researches (Guba & Lincoln, 1989; Marshall & Rossman, 1999). In this study, research strength was confirmed by four measures of validity, transferability, dependability, confirmability.

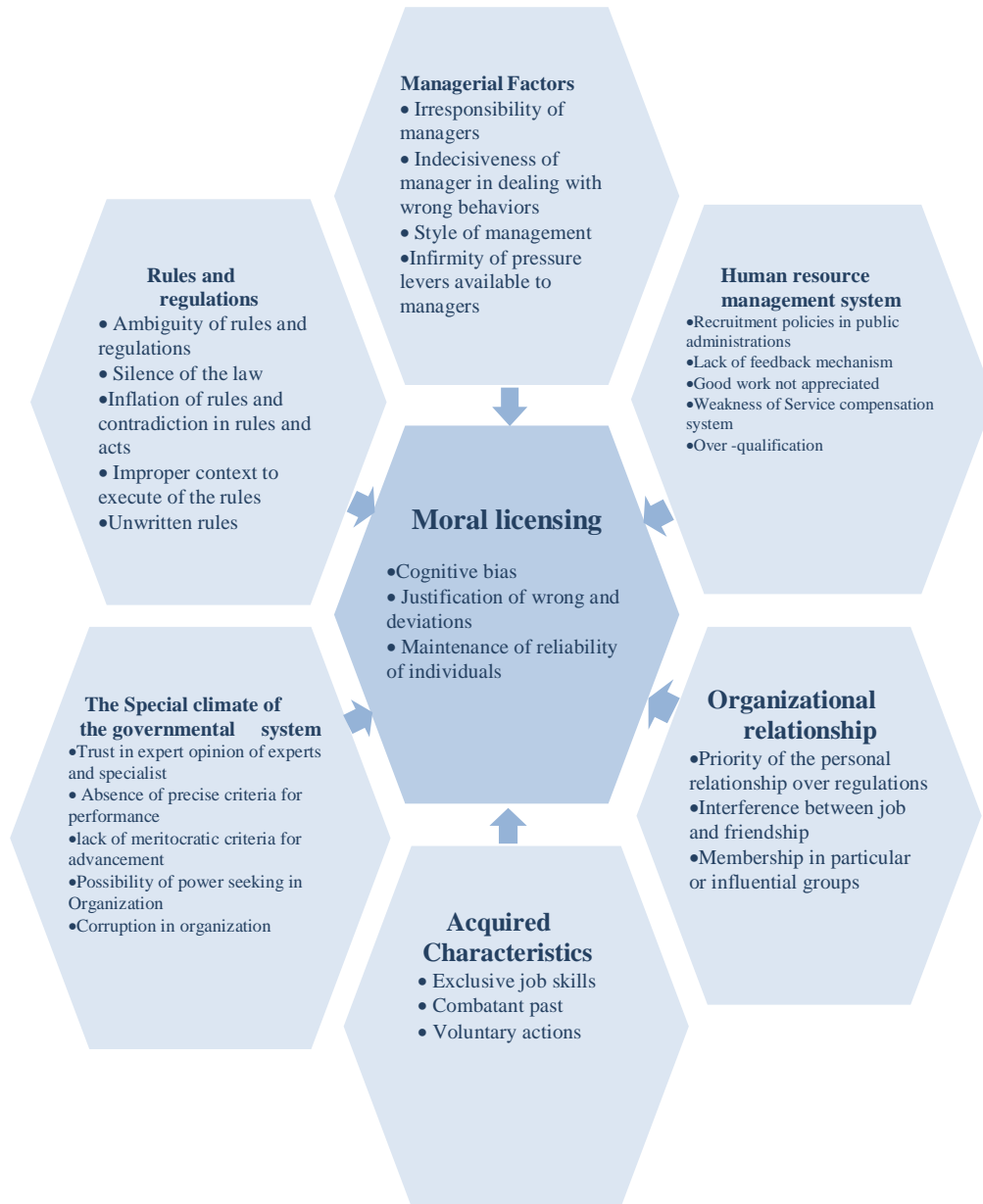


Figure 1. various causes of moral license forming

Credibility means that what is mentioned in the findings and the outcomes of the research should be the same as what is in the responsive mind. To achieve this, in the present study, was referred to the participants again, in order to increase the credibility of the inquiry and some questions have been asked from them about the outcomes of the research. Attempts were also made to include people with different work backgrounds.

Transferability stats usability and the ability to generalize the results to other areas and fields. For this purpose, the researcher must provide details and comprehensive descriptions of the context in which he or she studies the phenomenon. In this regard, a detailed description of the research process from the sampling stage to the interpretation of information has been given and has been also provided a sample text of the interviews as examples in the research findings section.

Dependability refers to the adequacy of the data analysis process and decision making practice. To achieve this goal, has been used the guidance of experts throughout the data collection process to confirm the researcher's interpretations; and finally, in order to increase the verifiability of the research, has been tried to obtain verification through the detailed review and revision of the data, interpretations and findings of this study.

Conclusions

By adopting a qualitative approach and identifying the causes of moral license formation in public sector organizations, this study has produced important findings that allow for a broader understanding of this concept in the organizational and management literature.

As mentioned earlier, most early research in the field of moral licensing considers good past practices and past ethical behaviors - especially in organizations - as the only source for the emergence of moral licenses. However, following the logic of Robin Hood, the causes and factors leading to the emergence of deviant behavior are much broader than previously thought .

In answer to this study's first question about the constituent elements of moral licensing, it is established that moral licensing provides the ground for the expression of selfish preferences and behaviors, as well as the possibility of voluntary deviation from self-control, through two mechanisms- moral credits and moral references.

In the case of moral license, the mental processes that take place in the minds of the perpetrator as well as observers can be identified in three stages: cognitive bias and deviation from correct judgment, justification of mistakes and deviations, preservation of prestige and reputation, which allows the formation of deviant behaviors in the organization without damaging the reputation. The set of known characteristics forms a moral license that is different from other similar concepts.

What are the conditions and factors that underlie the emergence of moral licensing in public sector organizations and cause the offender to fall out of the potential state and deviate are the findings shown in response to the second question of this study.

Although the role of other managerial factors in the occurrence of deviant behaviors has been studied in several studies (Yen & et.al, 2013; Bibi & et al, 2013), but rarely the impact of these factors in the formation of moral license was investigated. Managerial factors in the occurrence of moral licensing, which mainly relate to the role of managers in the emergence of the phenomenon of moral licensing. The known cases in this category overlap with some of the known factors in previous research. For example, Polman et al. (2013) examined the influence of social status on the acquisition of moral licensing in their study. They found that high social status offenders, such as politicians and managers (through the mechanism of ethical legitimacy), and low social status offenders (through the mechanism of recognition, pity, and compassion) served as justification for their deviant behavior, which also overlaps with the "reliance on the power position" factor in this study. Furthermore, the leadership style and nature of performance of managers at the top of the organization, when indicative of irresponsibility and behavioral and functional deviance, certainly provide context for the achievement of license and deviance among employees at the other organizational levels. The ineffectiveness of punishment programs and pressures in the hands of managers, as well as the manager's indecisiveness in dealing with wrong behavior, is indicative of a kind of moral license from the highest organizational position that paves the way for the continuation and even the development of deviant behavior without destroying reputations and destroying the credit of employees.

As for the rules and regulations, the ambiguity of the laws due to the creation of reasons for deriving two or more meanings and results from the

laws, or the accidental silence of the laws in some cases, as well as the excessive inflation and sometimes inconsistency of the laws among themselves, provides, the absence of a proper platform for the enforcement of the laws and the existence of laws through the creation of bias and deviation from correct judgment, the unwritten in the organization, the possibility of justifying mistakes and escaping the law without destroying the reputation of the lawbreakers.

The third category is the specific climate of the governmental system. The factors identified in this category, such as trust in the opinion of experts and the absence of meritocracy, explain a new approach that uses the mechanism of moral licensing in previous findings. On the one hand, according to theories of power and position (Magee & Galinsky, 2008; Fragale & et.al., 2011), people with high social status or power due to expertise increase the possibility of receiving approval, social and attribution to positive traits and consequently the likelihood that their deviations and violations will be ignored (Fiske & et al., 2002; Fragale & et.al., 2011). Uncertainty about the exact outcome of employees' duties causes them to use ambiguity and express ignorance to obtain ethical permission, which in this regard, as Miller and Efron (2010) stated in their study, explanation of ignorance, provides the ground for positive interpretation and optimal behaviors and sometimes ambiguous violations. Corruption and mafia structures are other special conditions of the government system that form the basis for the formation of moral permission, which indicates the flawed processes that are organized in the sense that in the administrative structure.

The fourth category of identified causes leading to the formation of moral licenses is the system of human resource management. In the field of human resource management, several studies have identified the impact of factors such as the weakness of the compensation system in the service sector (Gläser & et al, 2017), the incompatibility of work skills with job requirements (Mumtaz & et.al, 2015), the impact of monitoring and evaluation system (Tuzun & Kalemci, 2018) on the occurrence of deviant behavior in the organization, but how these factors and other factors identified in this study such as formal employment, lack of effective system to follow the criticism and suggestions leading to the formation of ethical licenses and maintaining reputation and credibility in the practice of deviant

behavior are not mentioned. Disregarding the honest service of employees (good work is not appreciated), with the findings of Skyvington (2014), because he found that employees deviate despite the expected sanctions and punishments, because the positive and constructive actions and achievements of employees, the negative voluntary and deviant behaviors of employees that are formed, follow the abusive behaviors of supervisors - such as underestimating the performance of honest employees. Also, in relation to the weakness of the service compensation system and on qualifications, which in some ways relates to injustices and inequalities and waste of rights of employees in the organization, with the findings of Spector and Fox (2005) on that employees engage in organizational citizenship behaviors in counterproductive behaviors as a way to address organizational injustice.

The fifth category of identified causes that lead to the formation of moral licenses is organizational communication. These causes include the primacy of relationship over discipline, the intersection of work and friendship, membership in specific and influential groups, and contact with power bases that lead to the acquisition of ethical licenses in the organization. Bradley et al. (2010) found in their study that positive interaction with a member of a minority group (e.g., a religious or racial minority) leads to moral justification for future prejudice against such groups (minority groups). It becomes ethical through the mechanism of accreditation, and thus these researchers have emphasized the importance of the role of communication in shaping ethical authorization.

The final category of identified causes that lead to the formation of moral licenses are acquired traits. In this regard, Blanken et al. (2015) in their study, through a meta-analysis, by examining several independent variables that lead to skillful conduct of licenses, also identified the dependent variables or their consequences. For example, remembering good traits leads employees to tend to pretend to be sick at work in a hypothetical scenario in which they do not attend a meeting (Blanken, Van de Ven & Zeelenberg, 2012) or reflect on things they have volunteered to do. They have shown the extent to which individuals have exceeded the level set in the general budget (Clot & et al., 2013b) as well as individuals who have high levels of creativity and creative behaviors in their behavior have received lower scores on personality traits such as honesty and modesty (Vincent &

Polman, 2016). Possession of exclusive skills and expertise, a history of self-sacrifice (combative past) are other known traits and acquired distinctions in this study, although these factors are less specifically mentioned in the reviewed studies in the area of moral licensing; but voluntary action is another known factor in the category of acquired traits and distinctions, which is naturally associated with organizational citizenship behavior in the results of several studies such as (Skyvington, 2014; Bolino & Klotz, 2015; Yam & et. Al, 2017, Klotz & Bolino, 2013), is consistent.

Based on the results obtained in this study, it is recommended that in order to reduce counterproductive work behaviors resulting from moral licensing, practical laws should be enacted based on facts and organizational needs, strong laws should be enacted to minimize the possibility of interpretation; furthermore, if work procedures are precise and clear, and work is based on a logical system (electronic citizen) and transparent contracts, people will be deprived of the possibility and permission to obtain moral license. Moreover, due to the importance of management style, managers and supervisors should adopt participative and paternalistic management style because only in this case organizational silence is left aside and people have the opportunity to voice their concerns. When employees feel that they are listened to their questions, problems and concerns, excuses to circumvent managers or supervisors or even wage laws will disappear and finally, educating and strengthening the culture of self-control is one of the most fundamental measures to counteract the formation of moral license.

It should be mentioned that this study, like other research in ethics and deviant behavior, faced some limitations. For example, some biased or conservative orientations that may have prevented the respondents from giving completely honest information, which sometimes provided unrealistic data out of intention and caution and conservatism. Also, this study is dependent and based on the study area, so the possibility of its application and generalization to other contexts and communities is limited.

Finally, future researchers are advised to investigate other concepts such as social smut and moral indifference as social psychological phenomena, both of which emphasize the concept of reducing the sense of responsibility to avoid moral transgressions and deviations and are very similar to the

concept of moral authorization. Link and compare in a social context with the phenomenon of moral authorization. In addition, the present study was conducted only with the qualitative method, so it is proposed to test the model presented in this study quantitatively in public sector organizations and examine the accuracy of the relationships between the different categories.

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