Spirit at work: a panacea for ethical problems caused by marketing managers' love of money

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Abstract

Purpose – *Limited research has investigated how spirit at work, functioning as a ''good barrel,'' fosters ethical decision-making (EDM) even in the presence of unethical managerial behavior (''bad apples''). Therefore, this study aims to investigate the spirit at work, a situational variable, as a moderating variable in the relationship between the love of money (LoM), an individual-level factor, and EDM.*

Design/methodology/approach – *A time-lagged survey of the members of the Marketing Association of Pakistan was conducted. The data were analyzed using partial least square structural equation modeling.*

Findings – *Adding to much of the existing research, which finds that LoM can influence ethical intention directly, this research finds that LoM influences ethical intention only through ethical judgment. Moreover, the spirit at work tempers the negative relationship between LoM and ethical judgment, thereby mitigating LoM's detrimental effects not only on ethical judgment but also its downstream effects on ethical intention.*

Practical implications – *Organizations, by planting the seeds of spirit at work, can institutionalize good barrels, which can alleviate the negative effects of the marketing managers' LoM, the root cause of unethical behavior. This way, this study establishes a business case for spirit at work.*

Originality/value – *The novelty of this study is the development and investigation of a holistic conceptual framework for EDM of marketing professionals that incorporates LoM as an antecedent, ethical judgment as an underlying mechanism, ethical intention as an outcome variable and spirit at work as a boundary condition.*

Keywords *Ethical decision-making, Spirit at work, Love of money, General theory of marketing ethics*

Paper type *Research paper*

Introduction

Ethical decision-making (EDM) literature has examined both individual and organizational factors that either inhibit or foster ethical behavior. Among the individual factors, the love of money (LoM) is identified as a root cause of unethical behavior (Tang and Chiu, 2003; Tang, 2010). LoM, defined as an attitude or tendency toward money (Tang, 2010; Tang *et al.*, 2018), encompasses various dimensions: a secular belief toward money, the attributed meaning to money and one's desire or aspiration for money. It is not merely one's need, greed or materialism. Extant research that investigates the relationship between LoM and EDM can be categorized into two streams (Table 1). The dominant stream has explored the relationship between LoM and ethical intention (Tang and Chiu, 2003; Tang *et al.*, 2008, 2018; Tang and Liu, 2012; Singhapakdi *et al.*, 2013), aligning with the theory of planned behavior (Ajzen, 1991) due to LoM's treatment as an attitude. However, some research, in the other stream, has also probed its influence on ethical beliefs in consumer ethics (Gentina and Tang, 2018; Chang *et al.*, 2019). Despite valuable insights, the current understanding of the underlying mechanisms operating between LoM and ethical intention is lacking in a way that LoM, as a secular belief toward money or as a value, should

Table 1 Selected literature on the love of money (LoM) and ethical decision-making

Reference	Context	Outcomes	Findings
Tang and Chiu (2003)	Hong Kong professionals	Unethical intention	LoM is positively related to unethical behavioral intentions
Tang et al. (2007)	Managers of 29 geopolitical entities	Unethical behavior intentions	LoM is positively related to unethical behavior intentions in high economic development groups but not for low economic development groups
Tang et al. (2008)	Managers from the USA, Taiwan, Poland and Egypt	Unethical intention	LoM is positively related to unethical behavioral intentions
Sardžoska and Tang (2009)	Managers of the public and private sectors in Macedonia	Unethical behavior intentions	LoM is not related to unethical behavior intentions
Tang and Liu (2012)	Part-time employees who were also business students	Unethical behavioral intention	The main effect of LoM on unethical behavioral intention was not significant
Singhapakdi et al. (2013)	Marketing managers	Ethical intention	Marketing managers with high LoM will tend to be less ethical in their intentions
Chen et al. (2014)	American and Chinese students	Unethical intention	LoM predicts unethical intention and cheating.
Tang et al. (2018)	Managers across 31 geopolitical entities	Dishonesty	LoM is positively related to dishonesty
Gentina and Tang (2018)	French teenagers (consumer ethics)	Consumer unethical beliefs	LoM is directly related to consumer unethical beliefs
Gültekin (2018)	Participants in Ankara, Turkey (consumer ethics)	Counterfeit apparel purchase intention	Achievement and budget dimensions of LoM positively influenced counterfeit purchase intention while rich and importance dimensions had a non-significant effect
Gentina et al. (2018)	Adolescents in France and China (consumer ethics)	Unethical intention	Monetary attitude (LoM) excites unethical intention in both cultures
Chang et al. (2019)	China (consumer ethics)	Consumer unethical beliefs	LoM partially impacts consumer unethical beliefs
Maggalatta and Adhariani (2020)	Accounting students in Indonesia	Ethical intention	LoM negatively affects ethical intention

Source: Authors' own creation

influence a marketing manager's judgments regarding the ethicalness of a questionable marketing situation, which then should impact the intention to act ethically. This lack of understanding limits our ability to develop effective strategies for promoting ethical behavior or prevent costly transgressions for individuals, organizations and society. To address this gap, building on the general theory of marketing ethics (Hunt and Vitell, 2006), the present research posits that LoM, as a potential part of the value and belief systems under personal characteristics, influences ethical intention through ethical judgment, especially due to LoM's cognitive and affective components, though its conative dimension may directly influence intention.

In business practice, there is ample evidence illustrating the ability of exemplary organizations to cultivate a spiritual culture that enables employees to exhibit their spirit at work, leading to positive job-related organizational outcomes (Neal, 2018), such as organizational culture, commitment and job satisfaction (Kinjerski, 2013; Steingard and Dufresne, 2013). Moreover, the relationship between spirituality and work is more complex than just the ensuing ethical behavior (Garcia-Zamor and Haensel, 2018). For instance, even with *good barrels*, e.g. a code of ethics, in place, *bad apples* can still engage in unethical behavior (Härtel and Panipucci, 2007). Therefore, it is equally important to transform the *bad apples* into good ones. Among many approaches, instilling personal and

workplace spirituality in employees is one way to achieve this transformation. Despite repeated calls for investigating the role of religiosity, spirituality and ethics in organizations (Weaver and Agle, 2002; Craft, 2013), there is a scarcity of empirical evidence investigating the relationship between workplace spirituality and EDM (Table 2), despite the individual development of these two fields for quite some time (Ayoun et al., 2015; Melé and Fontrodona, 2017).

The empirical evidence has largely confirmed LoM to be a hindrance to EDM. On the contrary, there is some recent empirical evidence, that found a positive relationship between spirituality and workplace ethics (e.g. Otaye-Ebede et al., 2020). Thus, based on this evidence and building on the general theory of marketing ethics to consider spirit at work as an informal norm, we argue that spirit at work can foster EDM like other informal norms and formal codes (Hunt and Vitell, 1986; Hunt and Vitell, 2006). Through informal norms, individuals are socialized in their referent organizations (Hunt and Vitell, 2006). With the prevalent spirit at work, employees not only feel meaning at work and energized, but they also feel connected to a purpose, others and a greater source (Kinjerski, 2013). This connection is not possible without communication. Thus, the prevalence of the spirit of work

Table 2 Selected literature on spirituality and ethical decision-making

| Reference	Context	Outcomes	Findings
Fairholm (1996)	Public and private middle managers	Ethics	63% of mid-managers elicited spirituality as a core basis of beliefs, values and ethics
Giacalone and Jurkiewicz (2003)	Employees from across the USA	Perception of unethical business activities	Individual spirituality correlated with the higher perception of ethical breaches where the legality of the issues is unclear
Issa and Pick (2011)	Australian services sector (health and community services and education)	Ethical practice in the workplace	Aesthetic spirituality and religious spirituality were the strongest predictors of business ethical practices
Baumsteiger et al. (2013)	College students in a US university	Moral reasoning (idealism vs relativism)	Religiosity and spirituality positively correlated with moral idealism and spirituality negatively correlated with moral relativism. Nonetheless, these two accounted for small variations in moral reasoning. Therefore, these do not directly influence moral reasoning
Lowery et al. (2014)	161 employees	Individual ethics in the workplace	Individual-level spirituality is positively associated with employees' perceptions of ethics in the workplace
Honiball et al. (2014)	Semi-structured interviews of 12 senior managers from South Africa	Honesty and selfishness	Managers' perceived spirituality at work encourages honesty and reduces selfishness
Ayoun et al. (2015)	Hotel managers	Ethical perception, ethical judgment, ethical intention or perceived moral intensity	Spirituality, measured by the spiritual transcendence scale (STS), did not correlate significantly with the outcomes
Otaye-Ebede et al. (2020)	Managers and employees of a large retail chain in the UK	Ethical climate, prosocial motivation and moral judgment (individual-level)	Workplace spirituality was positively related to ethical climate, prosocial motivation and moral judgment. Moreover, ethical climate partially mediated the relationship between workplace spirituality and prosocial motivation and moral judgment, respectively (individual level)
		Helping behavior and service performance (branch-level)	Aggregated ethical climate significantly relates to branch-level helping behavior and service performance (branch-level)
Chaudhary et al. (2023)	Employees in IT and hotel industries in India	Psychological ownership, ethical voice	Workplace spirituality stimulates ethical voice through psychological ownership irrespective of the moral identity of employees

Source: Authors' own creation

can exude workplace energy, which can have multiple positive outcomes for both the employees and the organizations. In this way, spirit at work can act as an informal norm. The discipline of ethics has made significant progress, and researchers and practitioners have developed various programs of ethics institutionalization (Vitell *et al.*, 2015; Tseng, 2019) to facilitate EDM in the referent organization. Despite all these efforts, a *bad apple* might still exhibit unethical behavior. Thus, an important question arises of what organizations can do to transform a *bad apple* into a *good apple*. Virtue ethics deals with this question by developing the character of the individual. Not taking the virtue ethics approach, the present research proposes that instilling spirit at work can mitigate the detrimental effects of marketers' LoM. Therefore, this study addresses the following research question:

RQ1. Can the spirit at work, if in place, deter unethical decision-making due to a marketer's LoM?

We propose that the detrimental effects of LoM could be mitigated if the spirit at work is cultivated within the organization. Given that the spirit at work manifests at both the individual and organizational levels, we argue that when the spirit at work is present in the organization, it can deter unethical decision-making. More specifically, we assert that the spirit at work moderates the negative relationship between LoM and ethical judgment, in that it diminishes the negative influence of LoM on ethical judgment. To address the above question, building on the general theory of marketing ethics, the present research advances a conceptual model (Figure 1), which proposes that LoM influences ethical intention via ethical judgment and spirit at work can mitigate the adverse effects of LoM by improving ethical judgment and intention. As expected, the study results provide corroborating evidence. Contrary to much of the evidence, which finds a direct relationship between LoM and ethical intention, the current study finds that LoM negatively influences ethical intention only by decreasing ethical judgment. What is more, spirit at work, when in place, can improve the ethical judgment and consequently the ethical intention of even those with high LoM.

The current study contributes to the literature on EDM, LoM and spirit at work. First, our findings that marketing managers' high LoM contributes to their decreased ethical judgment, which in turn lowers their ethical intention shows LoM is detrimental to EDM as it lowers the decision-makers' ethical judgment and consequently their ethical intention. In this way, this study portrays ethical judgment as an underlying mechanism between LoM and ethical intention. Second, the study adds to the body of knowledge that marketing managers' ethical judgment underlies the link between their LoM and ethical intention.

Figure 1 Conceptual model

Source: Authors' own creation
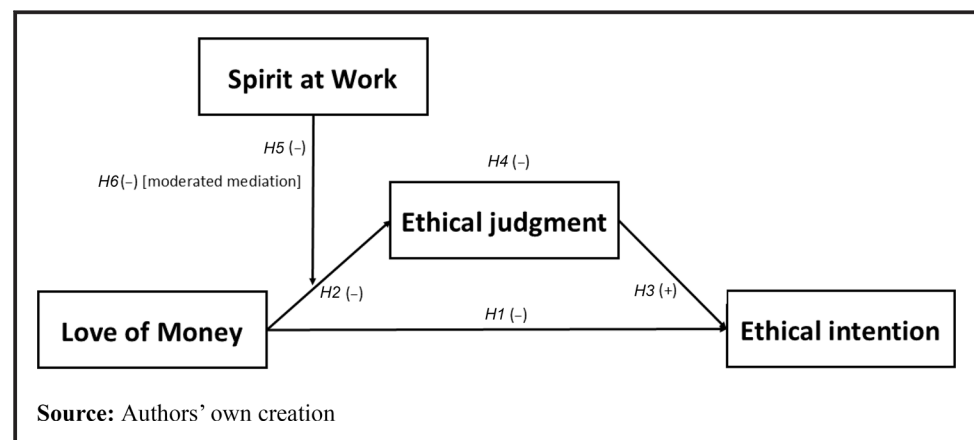
Building on general marketing ethics theory, managers with a strong LoM exhibit less ethical judgments. That is, managers having a higher inclination toward money potentially feel less ethical responsibility; therefore, they do not judge ethically while making decisions, which in turn leads them toward deteriorated ethical intention. Finally, in line with general marketing ethics theory, this study proposes that a strong spirit at work acts as a boundary condition. It can foster a sense of ethical responsibility, potentially mitigating the negative influence of marketing managers' LoM on their ethical judgment and subsequent intentions.

Theoretical background

Theoretical lens

This study uses the general theory of marketing ethics (Hunt and Vitell, 1986) as a theoretical lens to develop its conceptual model (Figure 1). It is a rationalist and positive ethical theory, which considers the manager as a philosopher, and explains the decision-making process in situations having ethical content. It has extensively been used by ethics researchers in marketing (e.g. Singhapakdi and Vitell, 1990, 2007; Singhapakdi et al., 2013), management (e.g. Tariq et al., 2019) and other areas to explicate their conceptual frameworks. It is one of the most used theories in research, practice and ethics teaching (Hunt and Vitell, 2006). To be precise, it is the most used theoretical lens in consumer ethics research (Hassan et al., 2022).

The current research uses this theory to develop its conceptual model and the consequent hypotheses. At the expense of simplicity, it draws from this lens to propose that LoM, as part of the personal characteristics, can inhibit marketing managers' ethical judgment and consequently their ethical intention. Also, spirit at work, as an informal norm in the organizational environment, can moderate the relationship to mitigate the detrimental effects of LoM on managers' EDM (Hunt and Vitell, 2006). This study informs the general theory of marketing ethics:

- by testing its conceptual model, built on using this theory, in a new context;

- unearths the mediating effect of ethical judgment; and

- the moderating effect of spirit at work, and establishes that the theory can be used to explain the variables (LoM and spirit at work) and relationships not considered in the original general theory of marketing ethics.

Literature review

Much of the research in EDM largely focuses on the individual, followed by the organizational/contextual factors and sparsely integrates the two. This is the reason, scholars have emphasized the inclusion of contextual variables in the study of behavioral ethics, highlighting the significance of context and the need for more research on organizational factors (Craft, 2013; Treviño et al., 2014). The current study integrates the two, i.e. LoM and spirit and work, and investigates their interactive effect on EDM. In particular, LoM is an individual-level factor, whereas the spirit at work, though experienced by the individual, is a contextual variable in that the organizations can plant its seeds. In the following paragraphs, the discussion reviews the key literature on LoM, spirit at work and EDM.

Love of money (LoM). LoM is an orientation or inclination toward money. Tang et al. (2005) defined LoM as a measure of an individual's values, wants and desires related to money (excluding basic needs). It encompasses the subjective meaning, importance and distinctive attitudes that an individual associates with money. It comprises multiple facets: a worldly perspective on money, the significance assigned to money and an individual's longing or ambition for money (Tang, 2010; Tang et al., 2018). It is salient as it has been studied with both positive and negative job-related outcomes. The former includes job

performance by developing skills and competencies and setting ambitious career goals (Tang *et al.*, 2005). The latter include stress, dissatisfaction, lack of fulfillment, declined intrinsic motivation (Chamorro-Premuzic, 2013) and unethical and harmful behavior (Sesini and Lozza, 2023). Among its detrimental effects, the relationship between LoM and EDM has been explored more extensively (see Table 1).

The literature supports the negative relationship between LoM, ethical beliefs (largely in consumer ethics settings), and ethical intention. However, surprisingly, there is a paucity of research investigating the relationship between LoM and ethical judgment even though almost all theories of EDM propose the link between an individual's value and belief systems and ethical intention through ethical judgment (Hunt and Vitell, 2006; Schwartz, 2016). To address this shortcoming, the present study, building on the general theory of marketing ethics (Hunt and Vitell, 2006), advances the understanding of the relationship between LoM and EDM in that it affects ethical intention through ethical judgment.

Spirit at work. As previously discussed, spirituality manifests at two levels: personal and organizational. Spirit at work encompasses engaging work, spiritual connection (with others and something larger than self, e.g. God) and mystical experiences (Kinjerski, 2013). To be specific, Kinjerski (2013) defined spirit at work as a unique state characterized by profound feelings of well-being, the belief of being engaged in meaningful work, connection to others and a common purpose, a sense of connection to something larger than oneself, and a mystical experience of work. It recognizes that employees have an inner life, it nourishes and is nourished by meaningful work. We chose spirit at work as the preferred conceptualization of workplace spirituality after evaluating it against the *evaluative framework of spiritual workplace assessments* (Steingard and Dufresne, 2013) due to its (1) foci on spirituality (existential meaning and metaphysical), (2) aspects of spiritual intelligence (empirical, operational and teleological), and (3) due to it being cross-culturally grounded. While it involves individual experiences and feelings, its focus is on creating a supportive and meaningful work environment so that employees feel the spirit at work. Thus, when prevalent, it can yield positive individual-level outcomes such as self-actualization, gratitude and life satisfaction, as well as organizational-level outcomes such as organizational culture, organizational commitment and job satisfaction. It is also negatively correlated with depression and emotional exhaustion (Kinjerski, 2013; Steingard and Dufresne, 2013). Other studies have demonstrated its positive association with job-related outcomes such as organizational performance, creativity, individual well-being, interpersonal relationships, a sense of community, improved consumer service, ethical climate, prosocial motivation and its negative association with job-related outcomes such as absenteeism and turnover (Kinjerski and Skrypnek, 2006; Moore, 2017; Otaye-Ebede *et al.*, 2020). However, the underexplored link is the relationship between spirit at work and EDM (for exceptions, see Otaye-Ebede *et al.*, 2020). The limited evidence relating the two, points out that workplace spirituality should better be studied as a situational or moderating variable. This is where the current research proposes spirit at work as a situational variable. The assertion gains credibility from recent research, which reveals a positive correlation between workplace spirituality and ethical climate (Otaye-Ebede *et al.*, 2020). Table 2 presents selected literature that has investigated the relationship between spirituality and various aspects of EDM.

Ethical decision-making. Amid the pervasive business scandals, EDM is pertinent due to a multitude of reasons including the increased cost of unethical decisions to the focal firm and the stakeholders. In marketing, it is a complex process. To understand its nuances, a few models in marketing have been proposed (Dubinsky and Loken, 1989; Ferrell and Gresham, 2006; Hunt and Vitell, 2006). Common to these and other EDM models are the two key constructs, i.e. ethical judgment and ethical intention, the foci of the present research. The former is defined as the "perceived degree of ethicalness of a particular action for solving an ethical problem" (Singhapakdi *et al.*, 2013, p. 184; Tariq *et al.*, 2019),

whereas the latter is "an individual's readiness or willingness to engage in a particular action" (Kish-Gephart et al., 2010, p. 2). In almost all studies, ethical judgment is the paramount predictor of ethical intention.

Although EDM is a much-researched topic, the current understanding of how LoM influences ethical intention through ethical judgment is limited (see Table 1). To address this gap, the current research proposes ethical judgment as a negative mediator. Similarly, there is a dearth of empirical research on the intersection of workplace spirituality and EDM (see Table 2). To address this gap, the current study proposes spirit at work as a contextual variable. By doing this, it highlights the salience of spirit at work in mitigating the adverse effects of LoM on EDM.

Conceptual framework

Love of money and ethical intention

As discussed in the previous section, LoM is the tendency, value system and secular belief toward money (Tang, 2010; Tang et al., 2018). Building on the general theory of marketing ethics (Hunt and Vitell, 2006) and considering LoM, both as part of the value and belief systems, the current research posits that marketing managers with a higher LoM can prioritize personal financial gains over ethical considerations. This assertion aligns with the general theory of marketing ethics, which suggests that personal factors, like LoM, can affect EDM. In particular, it proposes that a decision-maker's *personal characteristics* influence EDM. When it comes to LoM, the two relevant personal characteristics include value and belief systems. The value system encompasses individuals' own set of values guiding them to make judgments about what they believe to be wrong or right (Ferrell et al., 2019), whereas the belief system focuses on their set of beliefs about the world (Hunt and Vitell, 2006). The two systems can foster and deter EDM contingent on the relevant value or belief. Thus, marketing managers' LoM can deter EDM due to prioritization of financial gain over ethical considerations. In line with existing research investigating the relationship between LoM and ethical intention (see Table 1), the current study proposes a negative relationship between the two. Thus, we propose the following hypothesis:

> *H1.* There is a negative relationship between the LoM of the marketing managers and their intentions to act ethically in ethical decision-making situations.

Love of money and ethical judgment

Attitude toward money, including LoM, has a multidimensional nature – including cognitive, affective and conative beliefs toward money (Sesini and Lozza, 2023). In line with judgment-intention-behavior, the general theory of marketing ethics proposes that personal characteristics affect ethical intention through ethical judgment. Considering LoM as part of the belief and value systems in this theory, we posit that LoM can directly influence ethical judgment especially due to the first two elements, i.e. cognitive and affective beliefs. However, the marketing manager with high LoM likely undertakes a teleological evaluation comparing the goodness or badness of each decision alternative. Moreover, LoM signifies self-interest as individuals with high LoM are more concerned about their financial gains (Hsieh, 2018). Thus, the high LoM of the marketing managers can deter their ethical judgments. Accordingly, we propose the following hypothesis:

> *H2.* There is a negative relationship between the LoM of the marketing managers and their judgments to act ethically in ethical decision-making situations.

Ethical judgment and ethical intention

Almost all EDM models (Ferrell et al., 1989; Wyld and Jones, 1997) and literature reviews (Craft, 2013; Lehnert et al., 2015) suggest a positive relationship between ethical judgment

and ethical intention. Similarly, in almost all studies that measure both ethical judgment and ethical intention, ethical judgment is the most important predictor of ethical intention. Therefore, in line with this body of research, we frame the following hypothesis:

> *H3*. There is a positive relationship between ethical judgments and ethical intentions of marketing managers in ethical decision-making situations.

The influence of love of money on ethical intention through ethical judgment

Again, drawing on the general theory of marketing ethics (Hunt and Vitell, 2006), the current study proposes that LoM, as part of personal characteristics, influences ethical intention through ethical judgment. Existing evidence largely points to the negative relationship between LoM and ethical intention (Table 1). However, the finding of little or no relationship between the two (Sardžoska and Tang, 2009; Tang and Liu, 2012) suggests that empirical studies do not fully delineate the relationship between the two. This necessitates that researchers should identify potential mediators between the two. The literature review conducted for the current research shows that some research, also building on the general theory of marketing ethics, has found the mediating effect of ethical judgment between personal characteristics, such as religiosity and ethical intention (Tariq *et al.*, 2019). In line with this line of research and the discussion leading to *H2* and *H3*, the proposed hypothesis is:

> *H4*. Ethical judgments of marketing managers in ethical decision-making situations negatively mediate the relationship between LoM and their intentions to act ethically.

The moderating role of spirit at work

Theoretically, the general theory of marketing ethics contends organizational environment can influence EDM. Drawing from this theory and considering spirit at work as part of the *organizational environment*, we postulate that it can influence EDM as an informal norm (please see the Literature Review section on why we consider it as an informal norm). Empirically, despite a few studies (see Table 2) testing the relationship between workplace spirituality and business ethics (Honiball *et al.*, 2014; Ayoun *et al.*, 2015; Houghton *et al.*, 2016), the relationship between the two remains largely underexplored. This evidence suggests that the influence of spirit at work might not be direct, but rather it may exert its influence through interaction with other variables. For instance, Singh (2018) found that it is the interaction between LoM (its importance dimension), religiosity and spiritual well-being that predicts consumer ethical beliefs. Spirit at work inherently influences the way employees perceive their work and make decisions. As such, it can influence how individual characteristics, like LoM, impact EDM. By fostering spirit at work, organizations can create a supportive and ethically conducive environment (Otaye-Ebede *et al.*, 2020). This can potentially buffer the negative effects of LoM on ethical judgment, thereby promoting EDM. In essence, it can serve as a moderating contextual factor that shapes the way individual attributes translate into their ethical behavior. Thus, it is hypothesized:

> *H5*. Spirit at work moderates the negative relationship between LoM and ethical judgments of the marketing managers in ethical decision-making situations such that its prevalence weakens this relationship.

The present research also proposes that the spirit at work moderates the indirect relationship between LoM and ethical intention through ethical judgment. The general theory of marketing ethics predicts personal characteristics (in current research, LoM as part of the value and belief systems in the personal characteristics) influence ethical judgment, which in turn shapes ethical intention. This ethical intention then impacts ethical behavior. The discussion leading to *H5* contends spirit at work, as part of the organizational environment, to moderate the relationship between LoM and EDM. Specifically, based on

the general theory of marketing ethics (Hunt and Vitell, 2006), the current study posits spirit at work to moderate the indirect link between LoM and ethical intention through ethical judgment. Furthermore, the prevalence of spirit at work can foster a sense of purpose and connection, which can foster an ethical climate that can promote EDM (Otaye-Ebede *et al.*, 2020). Specifically, by lessening the negative impact of LoM on ethical judgment, spirit at work indirectly leads to an improvement in ethical intention by improving ethical judgment. Thus, consistent with many models of EDM (Schwartz, 2016), which highlight the central role of ethical judgment, we posit that ethical judgment serves as the pathway through which LoM (moderated by spirit at work) influences ethical intention. Therefore, we propose the below moderated-mediation hypothesis:

H6. Spirit at work moderates the negative indirect effect (via ethical judgment) of LoM on ethical intention such that high spirit at work lessens LoM's negative impact on ethical judgment, improving ethical intention.

Methodology

Sample and procedure

The first author secured data access through negotiations with the Marketing Association of Pakistan (MAP), a representative body of Pakistani marketers. The executive committee of MAP granted permission with the proviso that MAP will distribute self-administered questionnaires to its members (see Appendix for the spirit at work and LoM items and the scenarios to measure ethical judgment/intention) via the MAP office, as it was hesitant to disclose members contact details to the author. To address common method variance (CMV), at the author's request, MAP agreed to solicit responses from its members at three points in time. As a result, three different questionnaires were designed for $t1$, $t2$ and $t3$. The $t1$ questionnaire contained LoM, spirit at work items and demographics. The next two phases, at $t2$ and $t3$, contained the same three marketing ethics scenarios with a single item each of ethical judgment and ethical intention, respectively.

In the cover letter, members were requested to report their candid responses. In the first phase ($t1$), 323 questionnaires were mailed by MAP. Each participant was allotted a distinctive code so that responses could be accorded and tallied with their later response in the second and third phases ($t2$ and $t3$) and 170 questionnaires were received with approximately 53% response rate. After a month of $t1$, the $t2$ data gathering was carried out and 170 questionnaires were sent to the participants, who responded to the $t1$ questionnaire. Out of 170, 130 questionnaires were received back, 2 of which were incomplete and thus were discarded. As a result, 128 valid questionnaires, with a response rate of around 75%. In the final phase, $t3$ questionnaires were sent to 128 participants. In total, 99 questionnaires were received back, 3 of which were incomplete, and thus were discarded. As a result, 96 valid questionnaires, with a response rate of approximately 75%, were used for the final analysis. There were no questions about the respondents' confidentiality in the questionnaire. The sample characteristics are shown in Table 3.

Data analysis and results

The current research used partial least square structural equation modeling (PLS-SEM) using WarpPLS 8.0 to perform the analysis. Confirmatory factor analysis was conducted to ensure the validity and reliability of the scales. To examine the scales' reliability, composite reliability (CR) and Cronbach's α tests were used (Henseler, 2017). Table 4 demonstrates the results of both validity and reliability. The scores of CR and Cronbach's α were greater than 0.70, confirming that the scales were reliable. Moreover, both convergent validity and discriminant validity were also examined to ensure the validity of the scales. To ensure convergent validity, the scores of both factor

Table 3 Sample characteristics

Category	Mean
Gender	
Male	92.5%
Female	7.5%
Age	35 years
Experience	6.2 years
Qualification	
Bachelor's (14 years)	2.1%
Bachelor (Hons)/master's (16 years)	33.7%
Master's/MS/MPhil (min. 17 years)	63.2%
Doctorate/post doctorate	1.1%

Source: Authors' own creation

Table 4 Convergent validity and reliability

Item	LoM	Ethical intention	Ethical judgment	Spirit at work	SE	P
lom_suc_2	0.624				0.086	<0.001
lom_suc_3	0.624				0.086	<0.001
lom_suc_4	0.671				0.085	<0.001
lom_mot_5	0.794				0.082	<0.001
lom_mot_6	0.777				0.082	<0.001
lom_mot_7	0.820				0.081	<0.001
lom_mot_8	0.689				0.084	<0.001
lom_rich_9	0.628				0.086	<0.001
lom_rich_10	0.730				0.083	<0.001
lom_rich_11	0.692				0.084	<0.001
lom_rich_12	0.668				0.085	<0.001
lom_imp_13	0.624				0.086	<0.001
lom_imp_15	0.695				0.084	<0.001
lom_imp_16	0.705				0.084	<0.001
ei_1		0.751			0.083	<0.001
ei_2		0.817			0.081	<0.001
ei_3		0.781			0.082	<0.001
ej_1			0.746		0.083	<0.001
ej_2			0.748		0.083	<0.001
ej_3			0.807		0.082	<0.001
spirit_2				0.690	0.084	<0.001
spirit_3				0.606	0.086	<0.001
spirit_4				0.807	0.082	<0.001
spirit_5				0.781	0.082	<0.001
spirit_6				0.788	0.082	<0.001
spirit_7				0.734	0.083	<0.001
spirit_8				0.671	0.085	<0.001
spirit_9				0.654	0.085	<0.001
spirit_11				0.641	0.085	<0.001
spirit_14				0.644	0.085	<0.001
spirit_15				0.677	0.085	<0.001
spirit_16				0.730	0.083	<0.001
spirit_17				0.668	0.085	<0.001
spirit_18				0.706	0.084	<0.001
R^2		0.854	0.207	–	–	–
Adj. R^2		0.844	0.190	–	–	–
CR	0.930	0.826	0.811	0.931	–	–
Cronbach's α	0.918	0.685	0.650	0.920	–	–
AVE	0.488	0.614	0.589	0.493	–	–
Full col. VIF	0.488	0.614	0.589	0.493	–	–

Source: Authors' own creation

loadings and average variance extracted (AVE) were within the recommended threshold values. Hence, convergent validity was established (Hair *et al.*, 2019).

To check the scales' discriminant validity, we compared the square root of AVE for each construct with the scores of their relevant correlations. Table 5 includes the comparison, where the square root of AVE is presented in parentheses diagonally, demonstrating that the square root of AVE for all the constructs is greater than their corresponding correlational factors. Therefore, discriminant validity for all the scales was established.

Although the concern of common method variance bias (CMV) was addressed while gathering data at three different points in time, it was still important to statistically assess whether CMV could be problematic for the data. Full collinearity variance inflation factor (VIF) was used to check for CMV. Table 4 exhibits that the scores of full collinearity VIF are less than 3.3, confirming that CMV was not an issue for the data (Kock and Lynn, 2012). Table 5 also provides descriptive statistics and the results of the correlations among the constructs. The significant relationships among the constructs allow us to perform the regression analysis.

Before analyzing the hypotheses, it was essential to check the fit of the hypothesized model with the data. WarpPLS provides several fit indices to assess whether the model fits the data, including average path coefficient (APC), average R-squared (ARS), average adjusted R-squared (AARS), average block variance inflation factor (AVIF), average full collinearity variance inflation factor (AFVIF) and Tenenhaus' Goodness of Fit (GoF). Table 6 presents the scores of APC ($\beta = 0.213$, $p < 0.01$), ARS ($\beta = 0.530$, $p < 0.001$), AARS ($\beta = 0.517$, $p < 0.001$), AVIF (1.140, ideally fit), AFVIF (2.549, ideally fit) and Tenenhaus GoF (0.651, largely fit). The results indicate that the conceptual model fits well with the data; therefore, hypotheses can be tested.

Table 5	Descriptive statistics, correlations and discriminant validity									
Construct	Mean	SD	LoM	Ethical intention	Ethical judgment	Spirit at work	Gender	Age	Qual.	Exp.
LoM	3.342	0.734	(0.699)							
Ethical intention	3.742	1.353	−0.319**	(0.783)						
Ethical judgment	3.976	1.247	−0.3**	0.901***	(0.767)					
Spirit at work	3.785	0.664	−0.164	0.108	0.073	(0.702)				
Gender	−	−	0.125	−0.133	−0.217*	0.106				
Age	34.845	9.601	−0.334***	0.09	−0.038	0.257**	0.052			
Qual.	3 (mode)[+]	−	−0.214*	0.218*	0.112	0.134	0.027	0.231		
Exp.	6.153	6.605	−0.312**	−0.056	−0.121	0.178	0.007	0.675	0.14	
Spirit at work * LoM	−	−	−0.047	−0.213*	−0.286**	0.087	0.101	0.036	0.071	0.172

Notes: [+]3 = Master's/MS/MPhil (min. 17 years); Qual. = highest qualification; Exp. = experience
Source: Authors' own creation

Table 6	Model fit indices	
Fit index	Score	Criteria
Average path coefficient (APC)	0.213	$p < 0.01$
Average *R*-squared (ARS)	0.530	$p < 0.001$
Average adjusted *R*-squared (AARS)	0.517	$p < 0.001$
Average block VIF (AVIF)	1.140	Acceptable if ≤ 5, ideally ≤ 3.3
Average full collinearity VIF (AFVIF)	2.549	Acceptable if ≤ 5, ideally ≤ 3.3
Tenenhaus GoF (GoF)	0.651	small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36

Source: Authors' own creation

Table 7 and Figure 2 display the results of the hypotheses. Marketing managers' LoM showed an insignificant relationship with their ethical intention ($\beta = -0.087$, $p = 0.194$), indicating that *H1* is not supported. However, marketing managers' LoM exhibited a negative relationship with their ethical judgment ($\beta = -0.318$, $p < 0.001$), supporting *H2*. Furthermore, marketing managers' ethical judgment demonstrated a positive relationship with their ethical intention ($\beta = 0.850$, $p < 0.001$), supporting *H3*. The negative relationship between marketing managers' LoM and ethical intention was negatively mediated by their ethical judgment ($\beta = -0.270$, $p < 0.001$), supporting *H4*. In addition, marketing managers' spirit at work negatively moderated the link between their LoM and ethical judgment ($\beta = -0.265$, $p < 0.01$), supporting *H5*. Figure 3 demonstrates the moderating effect of workplace spirituality in a way that the relationship between marketing managers' LoM and their ethical judgment weakens in the presence of high spirit at work. However, in the presence of a low spirit at work, marketing managers' LoM has a relatively strong negative effect on their ethical judgment. It reveals that mitigating the negative effect of marketing managers' LoM on their ethical judgment is contingent on high spirit at work, such that if their LoM interacts with high spirit at work, then their ethical judgment improves. Finally, the spirit at work moderated the negative indirect link (via ethical judgment) of their LoM on ethical intention ($\beta = -0.225$, $p < 0.001$), supporting *H6*.

Discussion

Drawing on the general theory of marketing ethics (Hunt and Vitell, 2006) and gathering data from marketing managers at three different points in time, the results of the current
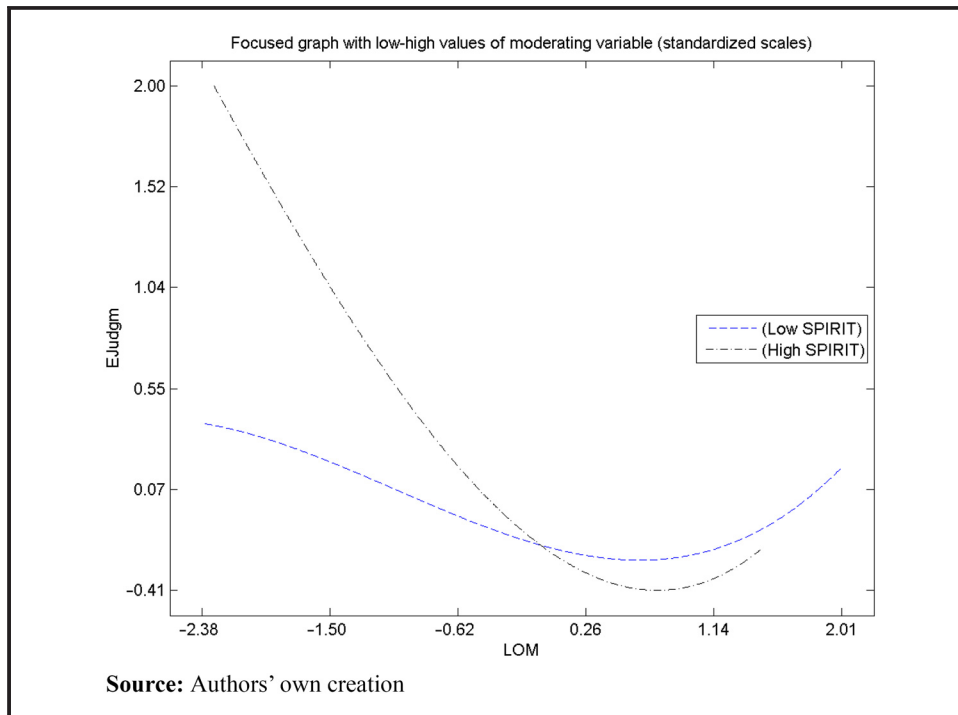
Table 7 Hypotheses testing

Path	B	SE	Outcome
Direct effects			
LoM → Ethical intention	−0.087	0.100	Not supported
LoM → Ethical judgment	−0.318***	0.093	Supported
Ethical judgment → Ethical intention	0.850***	0.081	Supported
Indirect effect			
LoM → Ethical judgment → Ethical intention	−0.270***	0.067	Supported
Conditional effects			
Spirit at work * LoM → Ethical judgment	−0.265**	0.095	Supported
Spirit at work * LoM → Ethical judgment → Ethical intention	−0.225***	0.068	Supported

Source: Authors' own creation

Figure 2 Path analysis results

Source: Authors' own creation

Focused graph with low-high values of moderating variable (standardized scales)

Source: Authors' own creation
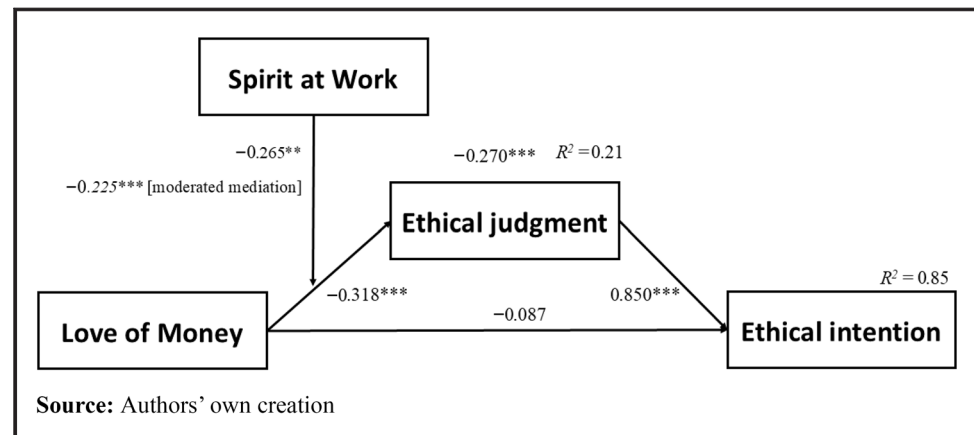
study show that marketing managers' LoM does not directly influence their ethical intention. This finding is in contrast to existing evidence supporting the negative relationship between the two among marketing managers (Singhapakdi et al., 2013) and the ethical consumption context (Gültekin, 2018). This study further highlighted that marketing managers' ethical judgment negatively mediates the relationship between their LoM and ethical intention. While there is a lack of understanding of the mediating role of ethical judgment between LoM and ethical intention, existing studies have found its mediating role, for example, between religiosity and ethical intention (Tariq et al., 2019). Moreover, this study has provided evidence for spirit at work as an important moderator of the relationship between marketing managers' LoM and their ethical judgment as well as the indirect association between their LoM and ethical intention, via ethical judgment, such that the relationships are weaken when spirit at work is high (vs low). These results are important, provided the significance of marketing managers' ethical judgment and intention for EDM in business organizations (Schwartz, 2016; Craft and Shannon, 2024) and the paucity of extant research on the underlying mechanisms between managers' LoM and their ethical intention as well as on how the detrimental effects of LoM could be mitigated (Lehnert et al., 2015). Highlighting marketing managers' ethical judgment as a crucial underlying mechanism for their ethical intention is imperative. In particular, it is crucial for all stakeholders that managers in every organization make ethical decisions that not only benefit them and their organizations but also contribute to the overall well-being of society especially when, in today's corporate sector, unethical decisions are still widespread (Ethics and Compliance Initiative, 2023). Notably, EDM is vital as there is no single technique for compelling managers to make ethical decisions despite interventions such as implicit and explicit forms of ethics institutionalization (Singhapakdi and Vitell, 2007; Singhapakdi et al., 2010; Vitell et al., 2015; Tseng, 2019). By demonstrating the moderating role of spirit at work, this study offers senior marketing managers a crucial yet overlooked perspective. By establishing that spirit at work can influence the consequences of marketing managers' LoM, the study plays

a significant role in informing researchers to look for managerially relevant moderators, which mitigate the negative effects of LoM on EDM.

Theoretical implications

The current study contributes to the literature in multiple ways. First, this study adds to the research on the general theory of marketing ethics (Hunt and Vitell, 2006), LoM, spirit at work and EDM. Despite the extensive application of this in elucidating a wide array of (un) ethical attitudes and behaviors in marketing ethics, consumer ethics and even EDM in artificial intelligence (Hassan *et al.*, 2022; Ferrell and Ferrell, 2024), its potential to shed light on the outcomes of LoM remains largely unexplored. Notably, this study uniquely leverages this theory to investigate the outcomes of marketing managers' LoM, thereby filling a significant gap in the existing literature. Researchers investigating the LoM have largely developed their conceptual models based on the literature and only few studies have used any theoretical lenses [e.g. theory of free will (Baumeister *et al.*, 1994; Tang and Sutarso, 2013) and the approach–inhibition theory of power (Keltner *et al.*, 2003; Dissanayake and Jayawardana, 2023)] to illustrate the relationship between marketing managers' LoM and (un)ethical intention. To address this shortcoming, the present research, using the general theory of marketing ethics, presents a moderated-mediation framework of LoM, spirit at work and EDM. Second, the study establishes how marketing managers' LoM affects their ethical intention. The findings reveal that marketing managers' ethical judgment mediates the relationship between their LoM and ethical intention. In line with the predictions of this theory, the results show that marketing managers' LoM indirectly negatively affects their ethical intention via ethical judgment. This implies ethical judgment underlies the negative link between LoM and ethical intention. Accordingly, those who love money tend to form less ethical judgments. This implies that a decrease in ethical judgment occurs when managers with a strong inclination toward money tend to form less ethical judgments. This could potentially lead to a greater propensity for unethical intentions.

Finally, in line with our hypothesis, the study found that spirit at work moderates the relationship between marketing managers' LoM and their ethical judgment. In addition, spirit at work was found to moderate the negative indirect effect (via ethical judgment) of LoM on ethical intention. Drawing on the general theory of marketing ethics (Hunt and Vitell, 2006), we hypothesized that spirit at work, when in place, may establish a sense of ethical responsibility that may mitigate the negative effect of marketing managers' LoM on their ethical judgment and intention. The presence of the moderation effect establishes that high spirit at work plays an important role in minimizing the negative effect of LoM on marketing managers' ethical judgment, which consequently affects their ethical intention. Individuals having a higher inclination toward money potentially feel less ethical responsibility; thus, they do not judge ethically while making decisions, which in turn leads them toward deteriorated ethical intention. In all, this study implies that a positive workplace context plays a vital role in the relationship while investigating the effect of negative factors that deter ethical judgment and intention.

Practical implications

The current study also provides pertinent implications for managers and organizations. First, by fostering spirit at work, organizations can cultivate an ethical work climate or *good barrels*. It implies organizations should not only focus on personal ethics but also create a supportive environment that promotes EDM. Second, the spirit at work can help mitigate the negative effects of marketing managers' LoM that generally deters ethical behavior. By instilling spirit at work through meaningful work, spiritual connection and mystical experiences, organizations can counterbalance the potential negative impact of LoM on EDM. Third, as LoM is a root cause of unethical behavior, by addressing this issue through the cultivation of spirit at work, organizations can potentially prevent unethical behavior. This

could lead to improved reputation, increased trust among stakeholders and ultimately, better organizational performance. Finally, while this study was carried out in the context of Pakistan, it is imperative to recognize that cultural values and norms can significantly affect the interpretation and application of our findings in other regions and countries. Having said this, the findings of this research might be considered in the South Asia region, if not in the entire Asia, as these countries share their cultures to a large extent. However, Asian organizations should exercise caution when institutionalizing spirit at work to mitigate the negative influence of LoM on EDM.

Limitations and future research

The research at hand is not without limitations. First, although we have used a time-lagged research design for data collection to establish causality among the hypothesized constructs and a well-established theory, i.e. the general theory of marketing ethics, to determine the relationships, this design imposes limitations on drawing reliable causal inferences. To address this, the present research recommends using experimental or longitudinal research designs to confirm the causal interplay and possibly reciprocal relationships among constructs. While this study, due to the its focus on marketing ethics, draws its responses from MAP, a representative body of Pakistani marketers, future studies can broaden the scope and collect samples from members of other professional bodies as well (e.g. Tariq *et al.*, 2019 have gathered data from Management Association of Pakistan). Second, while this study has gathered data from marketing managers at three points in time, the research cannot entirely rule out the likelihood of CMV because the study used subjective constructs – i.e. LoM, ethical judgment and ethical intention.

Third, this study evaluated spirit at work and ethical judgment using a conventional method, i.e. a survey questionnaire, which may limit the scientific rigor. For instance, even if individuals exhibit a pronounced inclination toward money (high LoM), they may still possess a strong moral compass and high ethical intention. This complexity could influence the outcomes of this research. Therefore, future studies should employ a more tailored design to assess these constructs in a more nuanced manner, rather than relying on ratings obtained through a questionnaire only.

Fourth, this study used cognitive mechanism, i.e. ethical judgment and contextual condition, i.e. spirit at work, to illustrate the influence of LoM on ethical intention. Individuals' feelings and views of judgment may differ depending on the situation and context. Thus, future research can use both dispositional (e.g. personality traits) and situational factors (e.g. degree of initialization of ethics in the focal organization) concurrently to examine this relationship.

Finally, while this study purposefully considered the constructs because of their theoretical importance, further studies are recommended to employ objective measures along with subjective measures to minimize the possibility of CMV. By doing so, objective measures would also be appealing for further research to check if the results differ or remain the same for objectively measured LoM, ethical judgment, ethical intention and ethical behavior.

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Appendix

Marketing Scenarios (Dubinsky and Loken, 1989; Fritzsche and Becker, 1983; Singhapakdi *et al.*, 2013)

Scenario 1

The pricing committee of a large video game marketer suggests that prices be raised 20%–30% during the holiday season and that a highly popular game be kept in short supply.

Action: The vice president of marketing decides that this is a good idea because consumer demand indicates that consumers will be likely to pay the higher prices.

Scenario 2

XYZ Company has been barred from entering the market in a large Asian country by collusive efforts of the local bicycle manufacturers. XYZ could expect to net $5m per year from sales if it could penetrate the market. Last week a business man from the country contacted the president of XYZ and stated that he could smooth the way for the company to sell in his country for a price of $500,000.

Action: The president of XYZ pays the $500,000.

Scenario 3

Mr A has recently accepted a job with a young, vigorous microcomputer manufacturer. Microcomputer manufacturers are engaged in intense competition to become the first on the market with a software package that uses the English language and thus is easily used by the average consumer. Mr A's former employer is rumored to be the leader in this software development. When Mr A was hired, he was led to believe his selection was based upon his management potential. The morning beginning the third week on the new job, Mr A received the following memo from the president:

Please meet with me tomorrow at 8:15 for the purpose of discussing the developments your former employer has made in microcomputer software.

Action: Mr A reveals the new product developments made by his former employer.

Table A1	Measurment scales

Spirit at Work (Kinjerski, 2013)
1   I experience a match between the requirements of my work and my values, beliefs and behaviors*
2   At times, I experience a "high" at my work
3   I experience a real sense of trust and personal connection with my coworkers
4   I am able to find meaning or purpose at work
5   At moments, I experience complete joy and ecstasy at work
6   I experience a connection with a greater source that has a positive effect on my work
7   I am passionate about my work
8   At times, I experience an energy or vitality at work that is difficult to describe
9   I am fulfilling my calling through my work
10 My spiritual beliefs play an important role in everyday decisions that I make at work*
11 I have a sense of personal mission in life, which my work helps me to fulfill
12 I have moments at work in which I have no sense of time or space*
13 I share a strong sense of purpose and meaning with my coworkers about our work*
14 I feel grateful to be involved in work like mine
15 I receive inspiration or guidance from a higher power about my work
16 I experience moments at work where everything is blissful
17 I feel like I am part of "a community" at work
18 At the moment, I am right where I want to be at work

LoM (Tang and Chiu, 2003)
1   Money is how we compare each other*
2   Money represents my achievement
3   Money is a symbol of my success
4   Money reflects my accomplishments
5   I am motivated to work hard for money
6   Money reinforces me to work hard
7   I am highly motivated by money
8   Money is a motivator
9   Having a lot of money is good
10 It would be nice to be rich
11 I want to be rich
12 My life will be more enjoyable, if I am rich and have more money
13 Money is valuable
14 Money is good
15 Money is an important factor in the lives of all of us
16 Money is attractive

Note: *denotes the deleted items

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