

**SPECIAL ISSUE ARTICLE**

# Cognitive foundations of impartial punitive decision making in organizations: Attribution and abstraction

Gijs van Houwelingen<sup>1</sup> | Marius van Dijke<sup>2,3</sup> | Alain van Hiel<sup>4</sup> | David De Cremer<sup>5</sup> <sup>1</sup>Amsterdam Business School, University of Amsterdam, Amsterdam, The Netherlands<sup>2</sup>Rotterdam School of Management, Erasmus University Rotterdam, Rotterdam, The Netherlands<sup>3</sup>Nottingham Business School, Nottingham Trent University, Nottingham, U.K.<sup>4</sup>Department of Psychology, Ghent University, Ghent, Belgium<sup>5</sup>NUS Business School, National University of Singapore, Singapore, Singapore**Correspondence**Gijs van Houwelingen, University of Amsterdam, Amsterdam Business School, Plantage Muidersgracht 12, Amsterdam 1018TV, The Netherlands.  
Email: g.g.vanhouwelingen@uva.nl**Summary**

Partial decision making about disciplinary responses to misbehavior is generally considered unfair and undermines the effectiveness of punishment. Nonetheless, organizational actors often struggle to remain impartial in situations that call for punishment. Impartiality appears specifically hard to obtain when some element of the transgression reflects badly upon the punisher themselves, for instance, when in the past the punisher has benefited from the misbehavior, even if just derivatively. In this paper, we argue that in such cases, punishers tend to defensively attribute causes of the transgression to the circumstances in order to protect their own self-image, thus leading them to relatively lenient punishments. However, we also suggest that psychological impartiality can be obtained through cognitive abstraction. An abstract understanding (high-level construal) of the punitive situation puts the focus squarely on the gist of the situation and makes circumstantial details less likely to be cognitively available. This hinders defensive circumstantial attribution. We show in a field study and an experiment that partiality in making decisions about punishments occurs under conditions of low-level (i.e., concrete) construal, whereas impartiality is facilitated by high-level (i.e., abstract) construal.

**KEYWORDS**

construal level theory, impartiality, organizational punishment

## 1 | INTRODUCTION

Imagine yourself as a manager in a mid-sized management consultancy business. Together with your team, you have the tradition to go out for a few drinks on Friday nights to let off some steam. These drinks regularly turn into dinners, the checks of which are often quite long and expensive. You quickly notice that one of your team members always pays for more rounds at the bar and even regularly foots the restaurant bill for the entire team. After a while, you decide to investigate, albeit reluctantly (you could get used to free mojitos and steaks on Friday nights)—you find out right away that your high-rolling team

member uses their company credit card to pay for the Friday dinner and drinks. Not much later, you are notified that another team member has a similar kind of habit; only in this case, the credit card bill specifically shows payments in strip clubs and casinos over the weekends. How would you treat these two cases? From one perspective, both team members have misappropriated company funds (assume that total expenditures are comparable in either case). However, in the first case, you benefitted, albeit largely unwittingly, from this behavior by getting an extra free mojito at the bar and a free steak and a bottle of wine at dinner. In the second case, you are not personally involved at all. Would you still treat both perpetrators similarly?

This is an open access article under the terms of the Creative Commons Attribution-NonCommercial-NoDerivs License, which permits use and distribution in any medium, provided the original work is properly cited, the use is non-commercial and no modifications or adaptations are made.

© 2020 The Authors. Journal of Organizational Behavior published by John Wiley & Sons Ltd

Seeing the similarities between the two cases described above requires taking a mental step back from the situation. What happens when you do *not* take such a step back? For one, you may be much more lenient in your disciplinary responses to the team member who bought you steaks and mojitos on the company account than to the colleague who spent company funds to procure lap dances and a place at the craps table for themselves. Research indicates that organizational actors often have trouble ignoring personal benefits obtained through the transgressive behaviors of others when deciding how to discipline such behavior (as in the first of the above-described cases; Cramwinckel, De Cremer, & Van Dijke, 2013; Hoogervorst, De Cremer, & Van Dijke, 2010). This is an example of *partiality* in punishment (Jollimore, 2018; Kubes, 1994): Essentially similar transgressions are met with dissimilar punishments. Managers or leaders are often responsible for doling out punishments in organizations, but unlike professional arbiters (e.g., judges), they are also typically colleagues of the transgressors they are supposed to discipline. As such, punishable offenses producing some kind of personal benefit are fairly common in organizational settings. For example, an overseas member of the organization may have paid a few small bribes allowing for a more comfortable stay when management comes to visit (Hauser, Simonyan, & Werner, 2020) or a team member, who a manager dislikes, personally quits because of workplace peer bullying.

Currently, we know little about (im)partiality in punishment in organizations (Zipay, Mitchell, Baer, Sessions, & Bies, 2020); in particular, the underlying social and psychological processes that explain why organizational punishers have difficulty remaining impartial have gone largely underexplored (Mooijman & Graham, 2018). Even more important, research hardly has any advice for practitioners who want to avoid the pitfalls of partiality. In this paper, we set out to address both these issues. We suggest that partial punishment enactment in organizations often arises because punishers defensively attribute causes of the misbehavior to the circumstances in which the transgression occurred (Abel & Watters, 2005; K. G. Shaver, 1970) to protect their own self-image (Lerner & Miller, 1978). *Defensive circumstantial attribution* serves to minimize the negative impact of a transgression on the self-image of a punitive episode, which punishers feel or worry reflects badly on them personally (Thornton, 1984)—for instance, because you have unwittingly (but also without question) been eating steak on Friday nights on company account. Defensive circumstantial attribution tendencies explain both leniency in punishment, in cases where benefit did obtain from transgressive behavior, and relative severity, in cases when benefit was absent.

Defensive circumstantial attribution is a process that requires cognitive availability of circumstantial causes to which misbehavior can be attributed (K. G. Shaver, 1970). It stands to reason, then, that organizational actors can provide themselves with psychological impartiality by focusing on the gist (rather than the circumstances) of a transgression. As such, we suggest that cognitive abstraction (also known as high construal level) interferes with defensive attribution processes. This is because abstraction regulates the cognitive availability of circumstantial details (Lieberman & Trope, 2014). Hence, we argue that punitive partiality should be more likely under conditions of

cognitive concreteness (i.e., low-level construal) than under conditions of abstraction (i.e., high-level construal) on the part of the punisher.

Figure 1 visually represents our model. We test the model in a survey among organizational leaders (Study 1) and in a controlled experiment (Study 2).

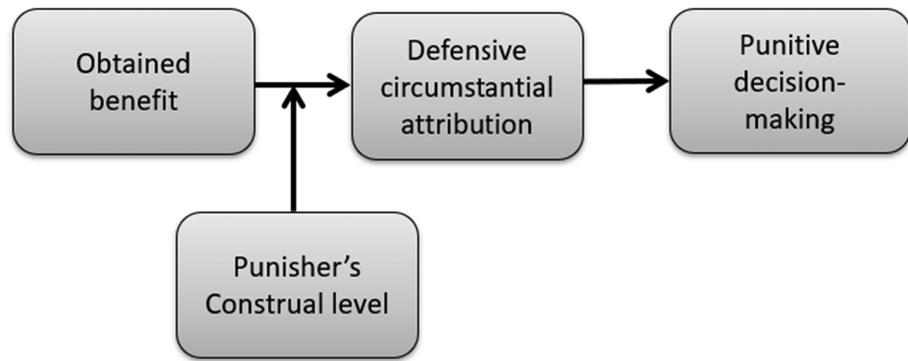
## 2 | THEORETICAL BACKGROUND

### 2.1 | Punitive impartiality in organizations

Impartiality is a crucial fairness norm in the punitive domain (Jollimore, 2018). Partiality in punishment therefore undermines the effectiveness of discipline because it thwarts the signaling function of punishment by making it ambiguous to perpetrators and third parties alike what kind of behavior is expected of them (Funk, McGeer, & Gollwitzer, 2014). Partial punishment also makes less likely that disciplinary actions will affect behavioral change in the desired direction (Mooijman & Graham, 2018).

Nevertheless, the literature on punishment in organizational contexts (with some notable exceptions, e.g., Desmet, Hoogervorst, & Van Dijke, 2015; Treviño, 1992) has generally approached the subject of punitive decision making from an instrumental angle (Podsakoff, Bommer, Podsakoff, & MacKenzie, 2006; Podsakoff & Todor, 1985). This approach takes punishment as one of the instruments in the manager's arsenal to promote desirable performance among subordinates (Thau, Aquino, & Bommer, 2008; Van Dijke, 2020). The instrumental focus may explain why a seemingly normative aspect like impartiality is yet to receive much attention in the organizational literature on punishment. Pertinent research does show that organizational punishers are often moved towards leniency by extraneous factors (Hauser et al., 2020; Zipay et al., 2020), especially if misbehavior resulted in some benefits for themselves (Cramwinckel et al., 2013; Hoogervorst et al., 2010). This indicates that partiality of punishment decisions is a real risk within organizations.

The fact that partiality in decision making about punishments is a particular risk within organizational systems should come as no surprise when we compare organizational punishing agents (i.e., typically managers) with their counterparts in wider society, such as judges or referees in professional sports. Many of the social institutions for adjudicating punitive decisions have as their central function the protection of the impartiality of the punitive process (Cushman, 2015). Furthermore, a large part of the function of these institutions is meant to make sure that the decision maker is not personally involved with the cases they have to adjudicate (Kubes, 1994; Minow, 1991). For instance, sports referees are typically banned from betting on matches, which ensures that they do not stand to benefit from any of the fouls they may have to punish. The existence of such rules underscores the importance people typically put on impartiality to assess fairness of punishments (DeScioli & Kurzban, 2013). However, organizational punishers are more often than not colleagues of the transgressors, albeit occupying a more elevated position within the hierarchy. The fate and behavior of managers and their colleagues are therefore often highly interconnected. Hence, under such

**FIGURE 1** The research model

circumstances, we cannot count on a system to ensure impartiality on the side of the punisher—rather, impartiality is determined by the context of the transgression and the way punishers tend to interpret (construe and attribute) the transgression.

## 2.2 | Attributional processes in organizational punishment

Because we understand little about (im)partiality in punishment in organizations (Hauser et al., 2020; Zipay et al., 2020), we do not fully understand on a psychological level why organizational punishers enact partial or impartial punishment decisions. Take for instance the effect of obtained benefits on disciplinary leniency (see e.g., Cramwinckel et al., 2013). Such effects are not easily explained by punisher's self-interest leading to leniency; benefits are not bribes. We are concerned in this paper with cases in which the mojito has already been drunk, the steak already eaten, more generally, cases in which benefits have been obtained previously. It is not necessarily in one's best interests to now punish a perpetrator who in the past has provided one with some benefits. We suggest that having obtained benefits leads to leniency and thus to partiality because these benefits turn the punishable episode into a threat to one's self-image. Benefitting from another's transgression reflects badly on the punisher, or at least punishers may feel it does (Chaikin & Darley, 1973). People tend to minimize the perceived negativity of a misbehavior in which they have some involvement to protect their self-image (Burger, 1981; K. G. Shaver, 1970; Thornton, 1984). We suggest that this is the primary mechanism by which obtained benefits cause partiality: Punishers are tempted to play down the seriousness of the misbehavior in question because they feel their self-image has been threatened, and so they decide to impose more lenient punishments.

The impact of negative events on one's self-image can be minimized by attributing the misbehavior to circumstantial causes (Burger, 1981; Van Houwelingen, Van Dijke, & De Cremer, 2018). When you find out that the free mojitos and steaks you had been consuming on Friday nights were paid for with company money, you may be tempted to suppose that the perpetrator may just have forgotten to bring their personal card on these occasions. Such a circumstantial attribution minimizes the negativity of the situation. By attributing this misbehavior to circumstantial causes, a case of misappropriation of company funds becomes a simple mishap that requires little punishment (if at all). Hence, a process of defensive circumstantial attribution can explain partial punishment

enactment in organizational settings. Such defensive attribution processes are not needed when punishers do not feel personally involved in the misbehavior because it is not possible for the transgression to negatively reflect on the self (Shalvi, Gino, Barkan, & Ayal, 2015).

Partiality is not inevitable. Defensive attribution is a process of motivated cognition that crucially relies on the cognitive availability of circumstantial information. It follows from this that psychological impartiality can be obtained through focusing on the gist, rather than the circumstances, of the transgression. In particular, we maintain that the abstractness or concreteness of a punisher's mental representations (construals) of the transgression are likely to be crucial (Hess, Carnevale, & Rosario, 2018). This is because circumstantial information is typically filtered out of abstract (or "high level") construals, whereas it is maintained when construing events at more concrete (or "low") levels. Hence, when punishers focus on the gist of the situation at hand (i.e., the transgression) rather than on the circumstantial details surrounding the transgression, the ease by which they can engage in defensive attribution should be greatly diminished (Nussbaum, Trope, & Liberman, 2003).

## 2.3 | Cognitive abstraction and punitive (im)partiality

Construal level theory describes cognitive abstraction as essentially a process that involves taking a mental step back from the situation at hand (Burgoon, Henderson, & Markman, 2013). More formally, cognitive concreteness or low-level construal involves mental representations that are contextualized, specific, and in which many secondary and subordinate details of the case at hand are retained (Liberman & Trope, 2014). In contrast, abstraction or high-level construal involves representation at a more global level that captures the central and defining features of the situation (Trope & Liberman, 2010). As such, abstraction allows people to see the case at hand in a broader light (Burgoon et al., 2013). Abstraction helps people see and focus on the deeper level similarities to other cases (Liberman & Trope, 2008) rather than on the circumstantial details that tend to make a situation unique. The focus on similarities with other cases and the disregard for circumstantial details, which are afforded by high-level construals, interfere with people's ability to defensively attribute misbehavior to circumstantial causes (Nussbaum et al., 2003).

Because much situational detail is retained in low-level construals, cognitive concreteness allows people to respond more flexibly to

situational affordances (Ledgerwood, Trope, & Chaiken, 2010). In contrast engaging in cognitive abstraction allows people to be more consistent in their evaluation and behavior (Ledgerwood, Trope, & Liberman, 2010). As our arguments above make clear, in the context of punitive impartiality, there is a real danger of the kind of cognitive flexibility that low-level construal affords to punishers (Van Houwelingen, Van Dijke, & De Cremer, 2015). More specifically, when compared with a high-level construal of the transgressive situation, a low-level construal retains and thus makes cognitively available many more potential circumstantial causes of misbehavior (Nussbaum et al., 2003). Hence, construing the situation at a low level allows a punisher ample room to engage in defensive circumstantial attribution. By the same token, high-level construal interferes with this very process. Because fewer potential circumstantial explanations are available to the punisher to re-attribute misbehavior to when engaging in cognitive abstraction, it is less likely that they engage in the kind of defensive circumstantial attribution processes we have described (Hess et al., 2018; Van Houwelingen et al., 2018). This is why high-level construal facilitates responding with the same kind of punishment to transgressions of the same kind whether or not these involved personal benefits. This is a crucial hallmark of impartiality.

Cognitive abstraction is both a trait and a state (Wiesenfeld, Reyt, Brockner, & Trope, 2017); that is, whereas some people tend to dispositionally engage in relatively abstract thought, others tend to think more concretely (Vallacher & Wegner, 1989). However, levels of construal are not set, context matters as well (Trope & Liberman, 2010). Chief among situational factors that affect abstraction are various forms of psychological distance (Soderberg, Callahan, Kochersberger, Amit, & Ledgerwood, 2015): Targets that are seen as further away (e.g., in time, space, or socially) are typically construed at higher levels, whereas closer targets are construed at lower levels. In our context, this means that dispositionally concrete thinkers are more likely to fall prey to defensive circumstantial attribution of misbehavior and therefore partial punishment. Yet, even concrete thinking punishers may obtain psychological impartiality if they succeed in mentally distancing themselves from the transgression and, therefore, are able to construe the transgression at more abstract levels.

In sum, we argue that partiality in punishment is more likely under low (vs. high) construal levels because the type of defensive circumstantial attribution processes responsible for partiality in punishments are facilitated by a low, but interrupted by high, construal level. Defensive circumstantial attribution of the transgression minimizes the negativity of the event and therefore justifies leniency in punishment. These arguments lead to the following hypotheses

*The presence (vs. absence) of obtained benefits causes leniency in punishments (i.e., partiality in punishments), when punisher engage in low, but not high, level construal of the transgression (Hypothesis 1).*

*The effect of benefits on leniency in punishments is mediated by defensive circumstantial attribution under conditions of low (vs. high) construal level (Hypothesis 2).*

## 3 | STUDY 1

### 3.1 | Method

#### 3.1.1 | Design

The design involved an assessment of individual differences in punisher's construal level (as a continuous predictor) and a recall manipulation of transgression type (a transgression that benefitted vs. did not benefit the supervisor).

#### 3.1.2 | Participants

We recruited supervisors (i.e., organization members with at least one direct report) via the professional Dutch research agency, Flycatcher. The Flycatcher panel has the ISO-26362 certification for access panels (i.e., it meets the qualitative ISO requirements for social scientific research, market research, or opinion polls) and consists of approximately 16,000 Dutch citizens. Power analysis indicated we needed at least 351 respondents to detect a moderate effect  $d \sim .3$  with adequate power  $B = .80$ . In all, we received 416 responses of which 171 identified as female (41.1%), and the rest (58.9%) identified as male ( $M_{age} = 46.42$  years,  $SD = 15.14$ ). Each of the supervisors described a situation in which a subordinate transgressed a moral norm (see Section 3.1.3 for details). For their participation, the supervisors received credit points that allowed them to choose some small gifts (e.g., movie tickets). Respondents worked on average for 5.79 years ( $SD = 3.27$ ) in their current organization and for 4.82 years ( $SD = 3.23$ ) in their current role. They indicated to have on average 18.88 direct reports ( $SD = 33.20$ ).<sup>1</sup> Twenty-four respondents (5.8%) indicated high school as their highest completed education, 109 (26.2%) earned a Bachelor's degree, and 283 (68%) obtained at least a Master's degree.

#### 3.1.3 | Procedure

We used procedures adapted from Leunissen, De Cremer, Reinders Folmer, & Van Dijke (2013; see also Van Houwelingen et al., 2015). Specifically, we asked participants to recall and describe a situation in which a follower committed a transgression (see Data S1 for the exact instructions). Half of the participants were instructed to describe a situation in which they personally benefitted from the follower's transgression, and the other half described a situation in which they did not benefit from the transgression. Participants in the first condition described, among others, situations in which followers made faulty calculations that ended benefitting the manager, or made mistakes in a difficult, but crucial, project while covering for the manager

<sup>1</sup>As indicated by the relatively large standard deviation, this variable was not normally distributed,  $kurtosis = 51.46$ ,  $SE = 0.24$ ,  $skewness = 6.01$ ,  $SE = 0.12$ . The median number of direct reports was 10, while the mode number was 5.

who was on holiday (thereby letting the participant "off the hook"). In the latter condition, people described situations where a follower failed to show up for work causing the team to lose the client or did their work with too little precision by forgetting to include the sales tax in bills sent to customers (which ended costing the company a substantial amount of money). Subsequently, we measured the supervisor's punitive response, demographics, and dispositional individual differences in construal level (in that order).

### 3.1.4 | Measures

We measured the supervisor's *punitiveness* with the punishment subscale from a validated corrective-actions instrument (Dobbins, 1985). The full scale consists of twelve items, which are divided over four subscales, describing possible actions available to a supervisor after a transgression by a subordinate. Respondents indicated to what extent they found a given punitive action appropriate in the situation they just described (1 = *very inappropriate*; 7 = *very appropriate*). We used the punishment subscale (three items: "terminate contract", "provide written reprimand", and "decrease pay") because this was the closest to our purpose (The other subscales describe offering support and sympathy, training, and monitoring; see Hoogervorst et al., 2010, for a similar approach).

We measured dispositional *construal level* with Reynt and Wiesenfeld's (2015) 18-item Work-Based Construal Level (WBCL) scale. Each item describes an action at an intermediate level of abstraction (e.g., "Preparing a report"). Respondents indicate on a six-point scale which of two re-descriptions—one relatively concrete (e.g., [1] "Compiling information") and the other relatively abstract (e.g., [6] "Showing progress")—they find more fitting. Higher scores on this scale represent a dispositional preference for abstraction, and lower scores represent a dispositional preference for concreteness. We averaged these scores into a reliable scale.

## 3.2 | Results

Table 1 reports the means, standard deviations, reliabilities, and correlations among the study variables.

### 3.2.1 | Hypotheses tests

We first regressed punitiveness on construal level, a factor variable reflecting whether the respondent indicated to have benefitted from the subordinate's transgression, and on the interaction between these two variables using ordinary least squares (OLS) regression (see Table 2). All continuous variables were standardized before being added to our model. Most importantly, this analysis revealed a significant benefit  $\times$  construal level interaction effect.<sup>2</sup> Figure 2 visually depicts this interaction. We subsequently probed the simple effects of obtained benefits on punitiveness, contingent upon variations in

construal level, using Johnson and Neyman (1936) analyses. Rather than relying on arbitrary values of a moderator (e.g., 1 SD above and below the mean) to probe the effect of a predictor on an outcome variable, the Johnson and Neyman technique relies on "regions of significance," that is, it provides exact values for the moderator above or below which the conditional effect of the predictor on the outcome variable is significant (Johnson & Fay, 1950). These analyses revealed a significant ( $p < .05$ ) negative effect of benefits for participants scoring below 0.69 SD below the mean, for example, at  $-1$  SD,  $\beta = -.19$ ,  $SE = 0.08$ ,  $t[411] = -2.20$ ,  $p = .029$ . We did not find significant effects of benefits for participants scoring above that threshold, for example, at  $+1$  SD,  $\beta = .09$ ,  $SE = 0.08$ ,  $t[411] = 1.06$ ,  $p = .291$ . From the opposite vantage point, simple slope tests revealed a significant effect of construal level on punitiveness for situations where the supervisors benefitted from the subordinate's transgression,  $\beta = .24$ ,  $SE = 0.08$ ,  $t[411] = 2.88$ ,  $p = .004$ , but not for situations in which the supervisor did not benefit,  $\beta = -.03$ ,  $SE = 0.08$ ,  $t[411] = -.37$ ,  $p = .710$ .

## 3.3 | Discussion of Study 1 and introduction to Study 2

The results of Study 1 support Hypothesis 1. At low levels of construal, punishers punished partially: Punishers who benefitted from a transgression punished more leniently, when compared with punishers who did not. In contrast, at higher levels of construal, we did not find a difference in punitiveness between punishers who did and punishers who did not profit from a transgressor's misbehavior—a sign of impartial punishment decision making.

In Study 1, we did not test the role of our proposed mediating variable. Because we used a recall procedure and therefore collected data on a wide variety of transgressions, we considered that the natural variety in cases might make it difficult to unambiguously measure motivated circumstantial attribution. We designed Study 2, an experiment, to be able to estimate a causally unambiguous (i.e., consistent) indirect effect of benefit, as moderated by construal level on punishment, via circumstantial attribution. In addition, the experimental design of this study allowed us to induce, rather than to

<sup>2</sup>People are more lenient in their punitive responses when they perceive a transgression as relatively nonsevere. Therefore, differences in the perceived severity of the transgression might offer an alternative explanation for the differences in punitiveness. We measured perceived severity with one item, "How serious or severe would you say the event was?" (1 = "not at all serious or severe"; 7 = "Very serious and severe",  $M = 4.35$ ,  $SD = 1.60$ ). Preliminary analyses revealed a significant effect of benefit on the perceived severity of the transgression; incidents were perceived as less severe in the benefit condition than in the no-benefit condition,  $M_{\text{benefit}} = 4.29$ ,  $SD = 1.42$ ,  $M_{\text{no benefit}} = 4.75$ ,  $SD = 1.38$ ;  $F(1, 358) = 9.67$ ,  $p < .01$ . To test if these severity perceptions drive our results, we estimated the same model reported in the main text, but with perceived severity and a term representing the interaction between construal level and perceived severity as covariates. In this model, the benefit  $\times$  construal level interaction remained significant,  $\beta = .14$ ,  $t = 2.35$ ,  $p = .019$ , and of the same shape. We found a significant simple effect of construal level in the benefit condition,  $\beta = .21$ ,  $t = 2.71$ ,  $p = .007$ , but not in the no-benefit condition,  $\beta = -.05$ ,  $t = -.64$ ,  $p = .517$ . In addition, we evaluated whether perceived severity mediated the effect of benefit on punishment as moderated by construal level on the second path from perceived severity to punishment. Hayes' (2017) PROCESS macro (model 14) provided no evidence for moderated mediation,  $\text{index} = .01$ ,  $SE = .01$ , 95% CI  $[-.01, .02]$ . We conclude that there is no reason to believe that the effects reported in the main text are explained by differences in perceived severity of the transgression.

**TABLE 1** Means, standard deviations, reliabilities, and correlations between Study 1 variables

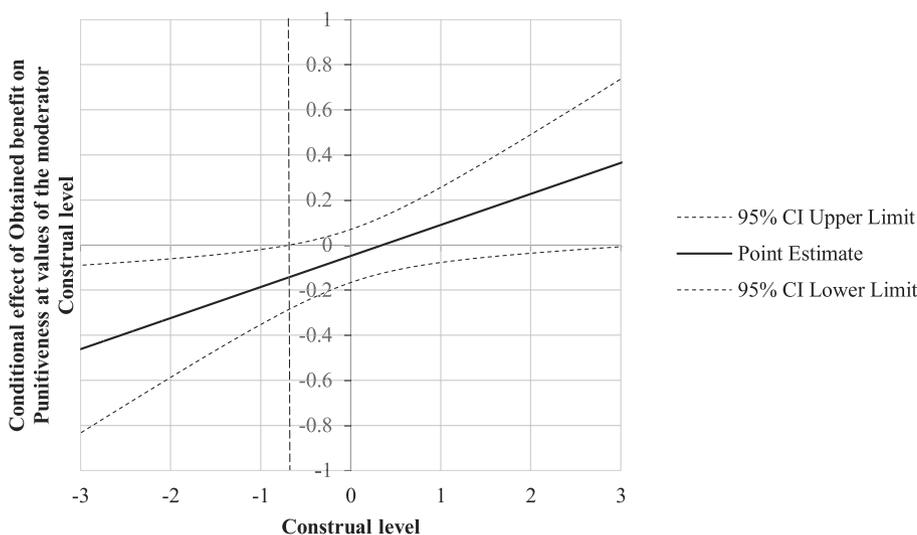
	Mean (SD)	1	2	3	4
(1) Benefit	—	—	—	—	—
(2) Construal level	4.32 (.77)	-.01 (.849)	.83	—	—
(3) Punitiveness	2.79 (1.05)	-.03 (.535)	.11 (.026)	.73	—
(4) Perceived transgression severity	4.35 (1.60)	-.12 (.023)	.07 (.139)	.38 (<.001)	—

Note: Cronbach's  $\alpha$  coefficients are presented on the main diagonal (perceived transgression severity was measured with one item). Two-sided  $p$  values are presented within brackets.

**TABLE 2** Ordinary least squares (OLS) regression effects in Study 1

	$\beta$	SE	t(412)	p	95% CI
Obtained benefit	-.05	0.06	-.80	.421	[-.17, .06]
Construal level (CL)	.11	0.06	1.77	.077	[-.01, .23]
CL $\times$ Benefit	.14	0.06	-2.30	.022	[.02, .25]

Abbreviation: CI, confidence interval.



**FIGURE 2** Regions of significance for the simple slope of obtained benefits on punitiveness (standardized) as a function of construal level in Study 1. Vertical dotted line marks the boundary of the region of significance of the simple slope (simple slope is negative and significant to the left of the dotted line). Curved lines on each side of the slope represent 95% confidence intervals around the point estimate of the slope. CI, confidence interval

measure, construal level. This allows drawing unambiguous causal conclusions about the effect of construal level.

## 4 | STUDY 2

### 4.1 | Method

#### 4.1.1 | Participants and design

We recruited participants through Prolific Academic (<http://www.prolific.ac>; Palan & Schitter, 2018; Porter, Outlaw, Gale, & Cho, 2019). Research shows that this platform allows for gathering data that are at least of the same quality as those collected in traditional behavioral laboratory (Palan & Schitter, 2018; Porter et al., 2019).

Because the effect sizes of interactions tend to be larger in experimental settings when compared with field studies (Aguinis, 2002; Evans, 1985), we estimated the size of the benefit  $\times$  construal level effect in this study to be around  $d = 0.4$ , taking into account the observed size of the effect and power in Study 1. Power analyses indicate that under these circumstances, we need about 199 observations to reach adequate power,  $B = .80$ . We invited 200 US-based participants and received 203 responses. We paid each participant \$1. Six participants were excluded based on criteria explained below (see Section 4.1.2). Of the remaining 197 participants, 87 (44.16%) identified as male and 110 (55.83%) identified as female. Their mean age was 40.46 years ( $SD = 12.30$ ). We assigned participants randomly to one of four conditions that resulted from orthogonally manipulating participant's construal level (high vs. low) and the participants benefitting from the transgression (high vs. low).

### 4.1.2 | Procedure

We modeled our procedures on other experimental studies on organizational punishment (Bennett, 1998; Hoogervorst et al., 2010; Van Houwelingen et al., 2015). Participants learned at the start of the study that they would interact with two others in a hierarchical team where one person would be the supervisor and the other two would be subordinates. Subordinates would be responsible for doing their work, and the supervisor would be responsible for monitoring the work of the subordinates. All participants were ostensibly randomly allocated to the supervisory role. We did this to make sure that participants would experience the responsibility to make decisions about punishment as a natural element of their role. However, we did not tell participants up front that they may need to enforce rules through punitive decision making, nor did we specify the kind of subordinate behavior that would be considered transgressive. We refrained from doing so in order to make sure there was ample room for participants to interpret their subordinate's transgression to be at least ambiguous (see below). During the rest of the study, participants only interacted with one subordinate. However, we told them that they would be part of a three-person team so that the structure of the team mundanely reflects that of many organizations (i.e., with more people at lower vs. higher, levels).

We told participants that their subordinates were working on a test of geographical knowledge. In the meantime, we asked participants to complete a short thought exercise to help sharpen their mind. This exercise was actually our construal-level priming procedure, more specifically, the *why/how* procedure developed by Freitas, Gollwitzer, and Trope (2004). In this procedure, participants are invited to ponder either *why*-questions in one condition to induce a focus on higher order goals of actions and, as such, a high construal level mindset. In the other condition, participants are asked to respond to *how*-questions to induce a focus on the subordinate means by which actions are accomplished, that is, a low construal level mindset. We used two prompts, "maintain and improve your health" and "dress well" and asked four questions per prompt. For example, for the first prompt, participants were asked why or how they would go about to maintain and improve their health. Based on their answer (e.g., "to feel better" vs. "visit the gym frequently"), they were asked why or how, respectively, they would do that, and based on their answer to that question, they were asked the same question twice more. We then moved on to the second prompt and repeated the procedure. This well-validated procedure reliably induces high-level versus low-level construal mindsets (Fujita, Trope, Liberman, & Levin-Sagi, 2006; Trope, Liberman, & Wakslak, 2007). We removed from the dataset six participants who did not complete the prime or filled in nonsense for each of the steps.

After the construal-level manipulation, participants ostensibly returned to the main study. We then induced the manipulation of obtained benefit. Specifically, participants learned that they had received the test answers of one of their subordinates and these results would be presented to them on the next screen. They also

learned that an automatic check of the work of the subordinate was done and that this person seemed to have performed exceptionally well. In the condition in which the participants benefitted from the partner's transgression, participants learned that they received a bonus of \$25 because of the quality of the subordinate's work. In the no-benefit condition, participants were also informed that they had been given the bonus, but we told them that they had been selected at random (see Data S1 for our exact instructions).

All participants then received the answers to the test from one partner. This test included 13 questions the correct answers to which were unlikely to be known by most of the population from which we drew our sample (e.g., "In which country is the Amboró National Park located?"). The partner also communicated to the participant: "Hey, these are my results on the test. Don't bother checking my answers, though - I cheated. I just googled everything, LOL" (see Hoogervorst et al., 2010 and Van Houwelingen et al., 2015 for similar procedures). Afterwards, we solicited our dependent variable and the check of the benefit manipulation. Finally, we fully debriefed participants and explained that due to the research setup (i.e., the fact that they did not actually collaborate with a high-performing subordinate), we could not pay out \$25 as bonus. We did, however, randomly select one participant who received a \$25 bonus. No one objected against the procedures followed.

### 4.1.3 | Measures

To check the *construal level manipulation*, two judges who were unaware of the conditions and the study hypotheses indexed the abstractness of each participant's responses to the *why-versus-how*-manipulation. If a response indicated a subordinate means to the previous statement, judges coded the response with a score of  $-1$ . If a response indicated a superordinate end served by maintaining the previous statement, judges coded the response with a score of  $+1$ . If a participant's response fit neither criterion, the response was coded as 0 (see Fujita, Henderson, Eng, Trope, & Liberman, 2006, for another example of this procedure). We added the eight responses (four for maintaining physical health and four for dressing well) into one index of abstractness. The coders showed very high levels of agreement ( $r = .99, p < .001$ ); hence, we averaged the indices of the two coders into one cognitive abstraction index ( $M = -0.30, SD = 7.72$ ).

We checked the *benefit manipulation* by asking participants to indicate whether they agreed with the following item, "I benefitted from this subordinate's actions" (1 = *not at all*; 7 = *very much so*).

We informed participants of two ways that they could punish their partners for misconduct. They could (a) deduct between 0% and 100% from the pay of their partner ( $M = 35.62, SD = 37.24$ ) and (b) ban this partner from participating in any more studies for up to 12 months ( $M = 2.90, SD = 4.06$ ). These two indices were strongly intercorrelated ( $r = .49, p < .001$ ). Therefore, we standardized these two indices and combined them into one *punitiveness* index.

We measured *circumstantial attributions* for the transgression using three items taken from Furnham, Sadka, and Brewin (1992): "To what extent do you think this incident was caused by chance?" (1 = *totally due to chance*; 7 = *not at all due to chance*); "To what extent do you think this incident was caused by something that was under your partner's control?" (1 = *totally controllable by the subordinate*; 7 = *not at all controllable by the subordinate*); "To what extent do you think this incident was caused by people other than your partner (e.g., you or circumstances)?" (1 = *totally due to other people*; 7 = *not at all due to other people*). After reverse coding the first and third items, we combined the three items into one circumstantial attribution index (Cronbach's  $\alpha = .69$ ;  $M = 2.17$ ,  $SD = 1.31$ ).

## 4.2 | Results

### 4.2.1 | Tests of manipulation

ANOVA on the construal level manipulation check showed a significant effect of construal level. Participants in the low construal level condition displayed greater cognitive concreteness in their responses ( $M = -7.61$ ,  $SD = 0.84$ ) than participants in the high construal level conditions, who displayed more abstractness ( $M = 7.72$ ,  $SD = 0.88$ ),  $F(1, 195) = 15,717.58$ ,  $p < .001$ ,  $\eta^2 = 0.99$ . We did not include benefit as an independent variable in this analysis because it was manipulated after the induction of construal level.

A benefit  $\times$  construal level ANOVA on the benefit manipulation check showed that participants in the benefit conditions indicated they had benefitted more from their subordinate's action ( $M = 4.61$ ,  $SD = 2.07$ ) than participants in the no benefit conditions ( $M = 2.72$ ,  $SD = 1.93$ ),  $F(1, 193) = 41.72$ ,  $p < .001$ ,  $\eta^2 = 0.18$ . Construal level,  $F(1, 193) = 3.18$ ,  $p = .076$ ,  $\eta^2 = .02$ , and the construal level  $\times$  benefit interaction,  $F(1, 193) = 1.96$ ,  $p = .208$ ,  $\eta^2 = .01$ , did not significantly influence perceptions that the participant had benefitted from the subordinate's actions.

### 4.2.2 | Hypotheses tests

A benefit  $\times$  construal level ANOVA on punitiveness revealed the predicted interaction effect of construal level and benefit,  $F(1, 193) = 4.68$ ,  $p = .032$ ,  $\eta^2 = .02$  (see Figure 3, upper panel). The main effects of construal level,  $F(1, 193) = 1.64$ ,  $p = .202$ ,  $\eta^2 = .01$ , and benefit,  $F(1, 193) = 0.89$ ,  $p = .346$ ,  $\eta^2 = .01$ , were not significant.

We probed the benefit  $\times$  construal level interaction with simple effect tests. Among participants in the low construal level condition, benefit ( $M = -0.27$ ,  $SD = 0.69$ ) resulted in significantly less severe punishments than no benefit ( $M = 0.11$ ,  $SD = 0.94$ ),  $F(1, 193) = 5.08$ ,  $p = .025$ ,  $\eta^2 = .03$ . This is consistent with Hypothesis 1. In the high construal level condition, the difference in severity of punishment between participants who benefitted ( $M = 0.12$ ,  $SD = 0.88$ ) and who did not ( $M = -0.03$ ,  $SD = 0.84$ ) was not significant,  $F(1, 193) = 0.70$ ,  $p = .404$ ,  $\eta^2 = .00$ . From a different vantage point, in the benefit

condition, low construal level ( $M = -0.27$ ,  $SD = 0.69$ ) resulted in significantly less severe punishment than high construal level ( $M = 0.12$ ,  $SD = 0.88$ ),  $F(1, 193) = 5.12$ ,  $p = .025$ ,  $\eta^2 = .03$ . In the no benefit condition, the difference in punitiveness between participants in a low ( $M = 0.11$ ,  $SD = 0.94$ ) and in a high construal level mindset ( $M = -0.03$ ,  $SD = 0.84$ ) was not significant,  $F(1, 193) = 0.62$ ,  $p = .430$ ,  $\eta^2 = .003$ .

A benefit  $\times$  construal level ANOVA on circumstantial attributions revealed the predicted interaction effect of construal level and benefit,  $F(1, 193) = 5.40$ ,  $p = .021$ ,  $\eta^2 = .03$  (see Figure 3, lower panel). The main effects of construal level,  $F(1, 193) = 0.09$ ,  $p = .763$ ,  $\eta^2 = .00$ , and benefit,  $F(1, 193) = 1.30$ ,  $p = .256$ ,  $\eta^2 = .01$ , were not significant.

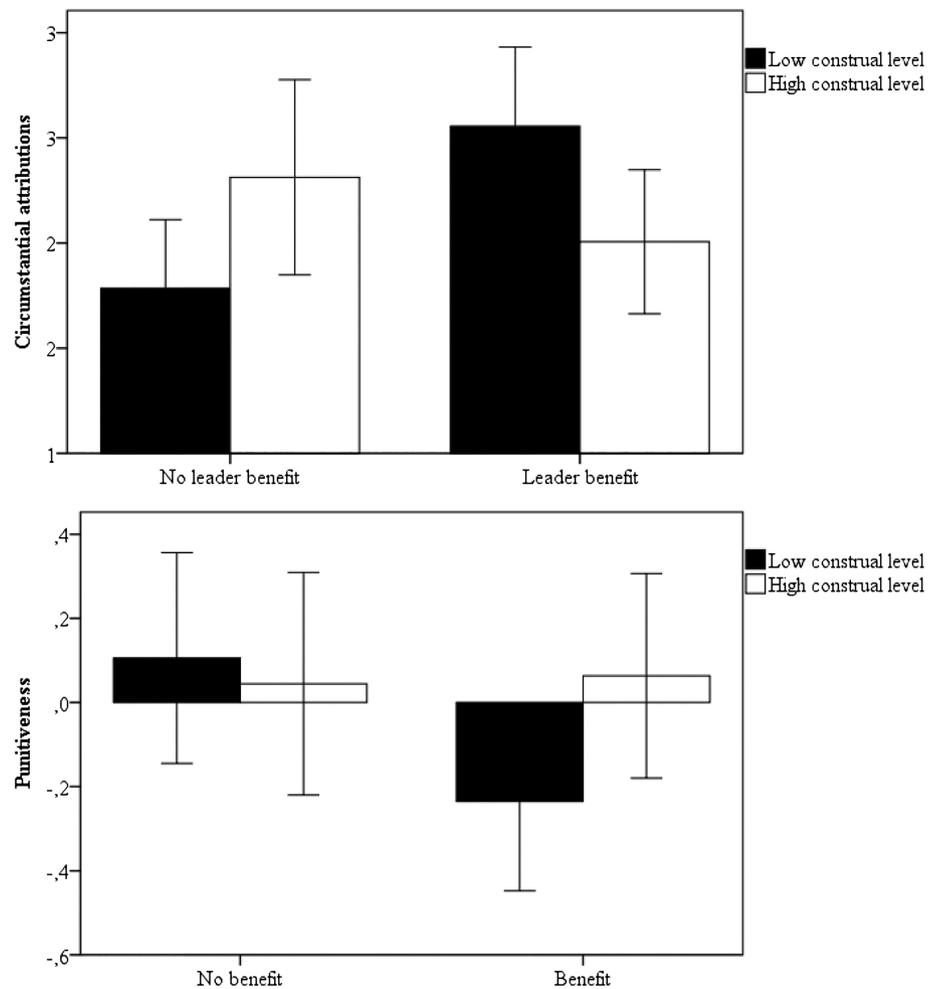
We probed the benefit  $\times$  construal level interaction with simple effect tests. Among participants in the low construal level conditions, those who benefitted from the transgression provided significantly more circumstantial attributions ( $M = 2.54$ ,  $SD = 1.29$ ) than participants who did not benefit from the transgression ( $M = 1.90$ ,  $SD = 1.26$ ),  $F(1, 193) = 6.27$ ,  $p = .013$ ,  $\eta^2 = .03$ . In the high construal level conditions, circumstantial attributions did not differ between participants who benefitted ( $M = 2.05$ ,  $SD = 1.24$ ) and those who did not benefit from the transgression ( $M = 2.27$ ,  $SD = 1.39$ ),  $F(1, 193) = 0.68$ ,  $p = .412$ ,  $\eta^2 = .00$ . From a different vantage point, in the conditions in which the participant benefitted from the subordinate's transgression, participants in a low construal level were more likely to provide circumstantial attributions ( $M = 2.54$ ,  $SD = 1.29$ ) than participants in a high construal level ( $M = 2.05$ ,  $SD = 1.24$ ),  $F(1, 193) = 3.42$ ,  $p = .066$ ,  $\eta^2 = .02$ . In the conditions in which the participant did not benefit from the subordinate's transgression, the difference in circumstantial attributions between participants in a high ( $M = 2.27$ ,  $SD = 1.39$ ) and low construal level ( $M = 1.90$ ,  $SD = 1.26$ ) was not significant,  $F(1, 193) = 2.06$ ,  $p = .15$ ,  $\eta^2 = .01$ .

### 4.2.3 | Moderated mediation

To establish in a causally unambiguous way whether circumstantial attributions mediate the benefit  $\times$  construal level interaction effect on punitiveness, the error term in the equation used to establish the benefit  $\times$  construal level effect on circumstantial attributions should be uncorrelated with the error term in the equation used to establish the effect of circumstantial attributions on punitiveness (J. M. Shaver, 2005). Endogeneity is possible in this context because punitiveness and circumstantial attributions were both indexed by the same respondent, leading to the possibility of common method bias. Furthermore, the causal direction between punitiveness and circumstantial attributions may be bidirectional. Finally, it is possible that punitiveness and circumstantial attributions are both influenced by some third (unmeasured) variable (Antonakis, Bendahan, Jacquart, & Lalive, 2014).

To overcome these limitations, we, first, used two-stage least squares (2SLS) regression to estimate an unbiased effect of

**FIGURE 3** Effects of whether the punisher benefitted from the transgression (vs. did not benefit) on circumstantial attributions for misconduct (upper panel) and on punitiveness (lower panel) as a function of punisher's construal level in Study 2. Error bars denote 95% confidence intervals (CIs)



circumstantial attributions on punitiveness using the IVREGRESS command in STATA. This analysis showed that there is endogeneity in the mediator (Durbin  $\chi^2(1) = 19.94$ ,  $p < .001$ ; Wu-Hausman  $F(1, 136) = 22.7705$ ,  $p < .001$ ). This implies that 2SLS regression is warranted. Furthermore, the analysis showed that the effect of circumstantial attribution on punitiveness was significant ( $b = 1.42$ ,  $SE = 0.28$ ,  $z = 5.12$ ,  $p < .001$ ). The overidentification statistic was not significant (Sargan  $\chi^2(2) = .59$ ,  $p = 0.75$ ; Basman  $\chi^2(2) = .57$ ,  $p = 0.75$ ). This suggested that any effect of benefit, construal level, or the benefit  $\times$  construal level interaction on punitiveness went through circumstantial attribution. Finally, there was no evidence that our instrumental variables were too weak to produce an unbiased estimate of the effect of circumstantial attribution on punitiveness (Anderson-Rubin Wald test,  $\chi^2(3) = 47.62$ ,  $p < .001$ ; see Antonakis et al., 2014, for a description of how 2SLS regression can be used when endogeneity is present).

Second, to estimate a causally unambiguous effect of circumstantial attributions on punitiveness, we used SEM using maximum likelihood estimation and 5,000 bootstrap resamples in which we allowed the error terms of circumstantial attributions and punitiveness to covary. We used the Lavaan package in R (Rosseel, 2012; see Antonakis et al., 2014, for how to use SEM to estimate a causally unambiguous effect of a mediator on a dependent variable in

experimental contexts). This analysis showed that more circumstantial attributions led to less severe punishment ( $b = -.64$ ; 95% CI  $[-2.96, -.09]$ ). Furthermore, the indirect effect of the benefit  $\times$  construal level interaction on punishment via circumstantial attributions was also significant ( $b = .13$ ; 95% CI  $[.02, .25]$ ).<sup>3</sup>

### 4.3 | Discussion of Study 2

In sum, the results of Study 2 support our hypotheses. Participants in a low-level construal mindset are more likely to base their punishment decision on whether they benefitted from the transgression. This effect of benefitting (vs. not benefitting) from a transgression is absent among participants in a high-level construal mindset. This interaction effect emerges because for participants in a high-level (vs. low) construal mindset, benefitting from a transgression does not lead them to attribute the transgression to its circumstances.

<sup>3</sup>We also conducted more traditional moderated mediation analysis using Hayes' (2017) PROCESS macro (Model 8, 5,000 bootstrapping iterations). These analyses revealed results similar to those in the text: the index of moderated mediation of the indirect effect of the benefit  $\times$  construal level interaction on punishment via circumstantial attributions was significant (index of moderated mediation = .04; 95% CI  $[.0004, .10]$ ).

## 5 | GENERAL DISCUSSION

Two studies showed that high construal level bolsters psychological impartiality: High construal-level punishers enacted impartial decision making even in situations in which they had benefitted or stood to benefit from the transgression. In contrast, punishers who engaged in cognitive concreteness were more likely to punish leniently when they had benefitted from misbehavior, compared with low construal level punishers who did not benefit. We obtained this effect in a survey among organizational supervisors and in an experiment and by operationalizing our key variables in various ways (i.e., dispositional vs. situationally induced construal level, recalled vs. manipulated misconduct of follower, and currently measured vs. recalled punishment). The methodological diversity of our studies bolsters our confidence in the conclusions.

Importantly, Study 2 also showed that *why* cognitive abstraction facilitates the enactment of impartial punitive decisions. Low construal level allows people to defensively attribute the causes of a transgression to the circumstances, thereby justifying relatively lenient and thus partial, punishment. High construal level, however, appeared to interrupt this process: Whether or not punishers stood to benefit from a transgression did not affect the extent to which they attributed that transgression to circumstantial factors. We argue that this is because high-level (vs. low-level) construal of the transgression makes circumstantial causes less cognitively available to a punisher, thus rendering defensive circumstantial attribution less viable.

### 5.1 | Theoretical implications

The drivers of unjust punishment in organizations have remained under-studied (Mooijman & Graham, 2018). Even though it is clear from research in other domains that impartiality is central to people's understanding of fairness in punishment (Cushman, 2015; Danziger, Levav, & Avnaim-Pesso, 2011; Minow, 1991), punishment in organizational contexts has barely been analyzed through the lens of impartiality (Mooijman & Graham, 2018; Zipay et al., 2020). We have identified defensive circumstantial attribution processes as an important explanation for why punishers in organizations have trouble remaining impartial. Because in most organizations, disciplinary responsibility is just one aspect of a person's role, punishers may sometimes have to decide over transgressions that (they may feel) reflect badly on them personally. Such episodes may induce punishers to defensively attribute transgressions to situational circumstances, thus leading to partial punishment. To understand why organizational punishers may be driven to enact partial punishment in organizations, it is therefore important to understand the role of attributional processes in the decision-making process leading up to enacting disciplinary action. Because defensive circumstantial attribution is a process of motivated cognition, it is of at least equally important, however, to understand how extraneous factors, such as obtained benefit, may influence such attributional processes.

Our account also shows that cognitive abstraction (i.e., high level construal; Ledgerwood, Trope, & Liberman, 2015) may provide psychological impartiality to organizational actors. This finding reveals an important fact about the enactment of fair punishments or, at least, of impartiality in punishment: The way a punisher makes sense of the transgressive situation on a cognitive level (i.e., either relatively concretely or relatively abstractly) may facilitate or impede the enactment of impartial decisions about punishments. Specifically, we have shown that high-level construal of the situation precludes defensive circumstantial attribution processes (Nussbaum et al., 2003) and as a result provides psychological safeguards for impartiality in punishment decision making. Hence, in addition to attributional processes, abstraction and concreteness (i.e., construal level) is another cognitive factor that needs to be considered when analyzing the conditions under which impartial punishment in organizations is likely to obtain. In all, our research clearly points to the punishing agent's understanding of a transgressive episode, both in terms of attribution and in terms of abstraction, as a crucial factor in the enactment of impartial punishments in organizations. To the best of our knowledge, our research is the first attempt to take stock of attributional processes and cognitive abstraction in the enactment of disciplinary actions in organizations.

As such, we extend the logic of construal level theory to the important topic of the enactment of punitive decisions. Construal level theory is increasingly proving valuable for addressing topics of interest to organizational scholars (Reyt & Wiesenfeld, 2015; Wiesenfeld et al., 2017) and scholars of justice (Mentovich, Yudkin, Tyler, & Trope, 2016). At the same time, the effects of construal level are still most well-established for outcomes from the evaluative-responding and judgment domains (see e.g., Ledgerwood, Trope, & Chaiken, 2010; Liberman & Trope, 2014). In this paper, we have made a step towards a better understanding of the behavioral consequences of abstraction within organizational settings. Specifically, we have established that one of the consequences of the flexibility in understanding afforded by low construal level (Steinbach, Gamache, & Johnson, 2019) may be used to engage in defensive attribution processes, thus facilitating cross-situational inconsistent punitive behaviors. Our research underscores the necessity of carefully considering how construal level affects domain-specific motivational and/or attributional processes, such as defensive attribution, for understanding the behavioral effects of construal level.

More specifically, there is some evidence that high (vs. low) construal level facilitates cross-target consistency in fairness judgments (Mentovich et al., 2016). However, the literature on construal level theory has yet to meaningfully engage with questions on how construal level relates to the endorsement of specific fairness norms, such as impartiality. Indeed, even though norms and rules tend to be relatively abstract (Eyal & Liberman, 2012), there is currently no consensus in the literature about whether, when, and why construal level should influence norm endorsement (see Gong et al., 2014 and Žeželj & Jokić, 2014 for overviews of this discussion). In this paper, we propose a new approach to these kinds of questions. We suggest that the kind and content of a norm determines whether abstraction (vs. concreteness) facilitates norm endorsement. Whenever a norm

requires consistency, we would expect high (but not low) construal level to facilitate norm endorsement and norm-aligned behavior. However, when norms do not require consistency, we may expect no effect or the reverse. Given this, the relation between construal level and fairness (or morality more generally) is likely to be complex and largely dependent on the content of the specific norms in question at any one time.

## 5.2 | Limitations and future research

Punitive episodes tend to differ from each other in more ways. We have shown in this paper that it is important for the enactment of fair punishment decisions that punishers are able to ignore some of these differences (specifically, whether or not they profited from the misbehavior). This does not mean, however, that overlooking all differences between transgressions helps punishers to enact fair decisions. Attenuating circumstances are (typically) detailed-level differences between transgressive episodes that one should likely consider to be able to come to a fair decision in the disciplinary domain. For instance, one could consider the very same transgression (e.g., exaggerating to a client the benefits of a product) as justifying less punishment when committed by a new hire than when committed by an experienced subordinate. In this example, punishing the new hire equally as their more experienced colleague could even be considered unfair punishment (Dobbins, 1985). Hence, it seems likely that the enactment of fair punishment requires some kind of construal level ambidexterity (Wiesenfeld, Reyt, & Francioli, 2018). This is the ability to construe certain targets concretely and at the same time other targets abstractly. In other words, punishers must be able to engage in abstraction to avoid being unduly influenced by factors like obtained benefit, while maintaining a concrete and detailed understanding of the transgressive situation to be able to respond flexibly to situational details that are relevant from the perspective of fair punishments. As far as we know, there are currently no validated measures or manipulations of construal level ambidexterity available. This necessitated the more static treatment of abstraction in this paper. However, our suggested effect of construal level ambidexterity on fairness of punishment enactments is an interesting hypothesis for future research.

Another way how different transgressive episodes may differ from each other is in the amount of detailed information that is actually available. Construal level, of course, regulates the cognitive availability of detailed information (Liberman & Trope, 2008; Nussbaum et al., 2003). But how do low (vs. high) construal level punishers deal with transgressive episodes about which few details about a transgression are known in the first place? Building upon our framework, we foresee two plausible hypotheses. First, low construal level punishers may start to behave more like high construal level punishers (i.e., punish more impartially) when they have little detailed information at their disposal, due to the fact that they lack the kind of circumstantial details they would typically use to defensively attribute a transgression. Alternatively, low construal level punishers may be tempted to “fill in the gaps” (i.e., invent circumstantial details), as it

were, if they are so motivated, in order to engage in defensive circumstantial attribution of the transgressive episode. We leave it to future research to investigate which of these alternative hypotheses, both of which are compatible with our reasoning and findings, receives more support empirically.

Leniency in punishment because of obtained benefit may be an example of a broader phenomenon (Zipay et al., 2020). There are many other possible organization-related reasons why a punisher may feel that a transgression reflects badly on them, which therefore may inspire defensive attribution processes. For instance, the perpetrator may simply be a very close colleague, the punisher and offender may share the same subgroup identity (Pillemer & Rothbard, 2018), or the punisher may have benefitted from a transgressor's other, non-transgressive, behaviors. Given the variety of potential drivers of partiality in organizations, we chose to focus specifically on obtained benefit because this driver is a common part of organizational reality, and there are validated experimental procedures available for it (Hoogervorst et al., 2010; Van Houwelingen et al., 2015). The consequence of this is that we cannot guarantee that the process and the moderation that we have identified work similarly across all possible drivers of partiality. In particular, per our model, the strength of the effect of any of the factors we listed on punitive leniency depends on the felt need to protect the self-image. We speculate that this need to is stronger when one has directly benefitted from transgressive behavior (e.g., vis-à-vis cases in which one has profited from a transgressor's other, nontransgressive, actions). If this is correct, that would mean that we should expect to see similar but smaller effects as we report here for some of the factors listed above.

From another vantage point, however, there may also be drivers of partiality whose influence is unaffected or even exacerbated by cognitive abstraction. For instance, abstraction has been suggested to lead to increased stereotyping (Hess et al., 2018; McCrea, Wieber, & Myers, 2012). Hence, it is possible that abstraction may facilitate, instead of attenuate, partiality driven by social bias (e.g., prejudice with regard to gender, ethnicity and so on). However, whenever defensive circumstantial attribution is involved in driving partiality in punishment enactment (which may not be the case for social bias), we maintain that abstraction should play the role we have described here. The role cognitive abstraction plays in facilitating or undermining impartiality in punishment decision making in the presence of other sources of bias is a potentially important question to address in future research.

Additionally, in both our studies, we either sampled organizational supervisors (Study 1) or put our participants in a supervisory role (Study 2). We did this because in most organizations, the members of the organizations at the lower levels of the hierarchical ladder typically do not come into the position to make punitive decisions in any formal sense (Arvey & Ivancevich, 1980; Treviño, 1992). This may mean that our results are restricted to those who occupy somewhat higher positions in organizational hierarchies. However, the mechanisms we have identified as being responsible for (im)partial punishment—that is, construal level, defensive circumstantial attribution, and obtained benefit—are quite basic psychological mechanisms,

which do not depend upon an agent's hierarchical position: Even those lower down the hierarchical ladder can wittingly or unwittingly profit from misbehavior, may (mis)attribute misbehavior of colleagues and construe it at higher or lower levels. That said, the extent in which our framework generalizes across hierarchical roles and positions remains an interesting avenue for further research.

The implications of our research can also be extrapolated in the enactment of fair decisions in general. In so far as the literature has focused on antecedents of fairness enactment, it has generally focused on either the intrapersonal (e.g., moral identity; Brebels, De Cremer, Van Dijke, & Van Hiel, 2011) or interpersonal (e.g., trust, Seppälä, Lippinen, Pirttilä-Backman, & Lipsanen, 2012) level. Our research points to a very different type of antecedent that is likely to be important in this respect: the way decision makers make sense of the justice situation or, specifically, the level of abstraction they use to mentally represent the justice situation. Our findings suggest that high-level construal of the justice situation is likely to facilitate cross-situational consistency in fairness enactment. Consistency is commonly seen as an important aspect of procedural fairness (Leventhal, 1976; Van den Bos, Vermunt, & Wilke, 1996). This would then imply that high (vs. low) construal might particularly facilitate fairness enactment whenever fairness requires consistency, but it might also undermine fairness enactment when fairness requires responding more flexibly to circumstantial differences. With this in mind, studying the implications of variations in construal level for procedural fairness enactment provides interesting and promising avenues for future research.

### 5.3 | Managerial implications

Disciplinary decisions are among the toughest that managers are asked to make. Studies suggest that for many people, deciding to punish a norm-transgressing subordinate and deciding on the shape and form of the disciplinary action are highly emotionally charged events (Ball, Treviño, & Sims, 1992; Treviño, 1992). Moreover, it is very important to get it right. Too lenient punishments for transgressions may send the wrong signal about the manager's and the organization's priorities and therefore may beget more, instead of less, misbehavior (Van Houwelingen et al., 2015). On the other hand, punishments that are perceived to be unjust by the punished or even by third parties may encourage retaliatory misbehavior (Skarlicki & Kulik, 2004), thereby potentially unleashing a vicious cycle of punishments and retaliation (Mooijman & Graham, 2018).

If there is one thing that practitioners can take from our account in this paper is that engaging in cognitive abstraction may help them in some ways with the daunting task of making disciplinary decisions. Cognitive abstraction may help managers to focus on the essence of the case at hand and disregard personal reasons (e.g., having eaten the steak paid by company money, as in the example at the start of this paper) for granting leniency where such leniency is inappropriate. Abstraction may also help managers to see how a transgression is essentially similar to other transgressions despite superficial

circumstantial differences and, as such, may help to connect the situations to general and abstract rules or norms. However, there might be a price: Abstraction may also cause the manager to miss some crucial detail that they need to take into account to enact fair punishment. Of course, how substantial that price is should become clear in future research (see above).

Hence, practitioners need to be careful when relying on abstraction in punitive situations; they should do so sparingly but wisely. Specifically, as Study 1 shows, there are substantial dispositional differences in the extent in which people are likely to engage in abstract or concrete thought (see also Reyt & Wiesenfeld, 2015; Vallacher & Wegner, 1989). We have shown here that especially this latter group, who tend to think relatively concretely, may be at risk of enacting partial punishments. Several brief construal-level interventions to help people construe matters at higher levels have been proposed and tested in the literature (Chiou, Wu, & Chang, 2013; Van Schie, Dellaert, & Donkers, 2015). Such or similar procedures could also be helpful for concrete-thinking managers. Another strategy that these managers may employ is intentionally placing the transgression at a larger distance in psychological space. Events that are psychologically further away from the here-and-now are typically construed at higher levels (Burgoon et al., 2013). This may be done, for instance, by waiting for some time before deciding on punishments or by thinking the case over at a location some distance away from where the transgression took place (Wiesenfeld et al., 2017). In contrast, managers who are disposed towards abstract thinking might need to intentionally engage in low-level construal of the transgression to make sure they have not missed important details.

## 6 | CONCLUSION

Because there are few formal protections of impartiality within most organizations, punishers need to rely on psychological routes to protect against the lure of partiality. Cognitive abstraction is such a route. High-level construal helps to protect against defensive circumstantial attribution and thus provides a safeguard for disciplinary impartiality at a psychological level.

### ORCID

Gijs van Houwelingen  <https://orcid.org/0000-0002-1696-1872>

Marius van Dijke  <https://orcid.org/0000-0001-9974-5050>

Alain van Hiel  <https://orcid.org/0000-0003-2286-737X>

David De Cremer  <https://orcid.org/0000-0002-3392-9903>

### REFERENCES

- Abel, M. H., & Watters, H. (2005). Attributions of guilt and punishment as functions of physical attractiveness and smiling. *The Journal of Social Psychology, 145*(6), 687–702. <https://doi.org/10.3200/SOCP.145.6.687-703>
- Aguinis, H. (2002). Estimation of interaction effects in organization studies. *Organizational Research Methods, 5*(3), 207–211. <https://doi.org/10.1177/1094428102005003001>

- Antonakis, J., Bendahan, S., Jacquart, P., & Lalive, R. (2014). Causality and endogeneity: Problems and solutions. In *The Oxford handbook of leadership and organizations* (Vol. 1) (pp. 93–117). New York: Oxford University Press.
- Arvey, R. D., & Ivancevich, J. M. (1980). Punishment in organizations: A review, propositions, and research suggestions. *Academy of Management Review*, 5(1), 123–132. <https://doi.org/10.5465/amr.1980.4288937>
- Ball, G. A., Treviño, L. K., & Sims, H. P. (1992). Understanding subordinate reactions to punishment incidents: Perspectives from justice and social affect. *The Leadership Quarterly*, 3(4), 307–333. [https://doi.org/10.1016/1048-9843\(92\)90019-C](https://doi.org/10.1016/1048-9843(92)90019-C)
- Bennett, R. J. (1998). Taking the sting out of the whip: Reactions to consistent punishment for unethical behavior. *Journal of Experimental Psychology: Applied*, 4(3), 248–262.
- Brebels, L., De Cremer, D., Van Dijke, M., & Van Hiel, A. (2011). Fairness as social responsibility: A moral self-regulation account of procedural justice enactment. *British Journal of Management*, 22(47–58), S47–S58. <https://doi.org/10.1111/j.1467-8551.2010.00715.x>
- Burger, J. M. (1981). Motivational biases in the attribution of responsibility for an accident: A meta-analysis of the defensive-attribution hypothesis. *Psychological Bulletin*, 90(3), 496–512. <https://doi.org/10.1037/0033-2909.90.3.496>
- Burgoon, E. M., Henderson, M. D., & Markman, A. B. (2013). There are many ways to see the forest for the trees: A tour guide for abstraction. *Perspectives on Psychological Science*, 8(5), 501–520. <https://doi.org/10.1177/1745691613497964>
- Chaikin, A. L., & Darley, J. M. (1973). Victim or perpetrator?: Defensive attribution of responsibility and the need for order and justice. *Journal of Personality and Social Psychology*, 25(2), 268–275. <https://doi.org/10.1037/h0033948>
- Chiou, W., Wu, W., & Chang, M. (2013). Think abstractly, smoke less: A brief construal-level intervention can promote self-control, leading to reduced cigarette consumption among current smokers. *Addiction*, 108(5), 985–992. <https://doi.org/10.1111/add.12100>
- Cramwinckel, F. M., De Cremer, D., & Van Dijke, M. (2013). Dirty hands make dirty leaders?! The effects of touching dirty objects on rewarding unethical subordinates as a function of a leader's self-interest. *Journal of Business Ethics*, 115(1), 93–100. <https://doi.org/10.1007/s10551-012-1385-4>
- Cushman, F. (2015). Punishment in Humans: From Intuitions to Institutions. *Philosophy Compass*, 10(2), 117–133. <https://doi.org/10.1111/phc3.12192>
- Danziger, S., Levav, J., & Avnaim-Pesso, L. (2011). Extraneous factors in judicial decisions. *Proceedings of the National Academy of Sciences*, 108(17), 6889–6892. <https://doi.org/10.1073/pnas.1018033108>
- DeScioli, P., & Kurzban, R. (2013). A solution to the mysteries of morality. *Psychological Bulletin*, 139(2), 477–496. <https://doi.org/10.1037/a0029065>
- Desmet, P. T. M., Hoogervorst, N., & Van Dijke, M. (2015). Prophets vs. profits: How market competition influences leaders' disciplining behavior towards ethical transgressions. *The Leadership Quarterly*, 26(6), 1034–1050. <https://doi.org/10.1016/j.leaqua.2015.07.004>
- Dobbins, G. H. (1985). Effects of gender on leaders' responses to poor performers: An attributional interpretation. *Academy of Management Journal*, 28(3), 587–598.
- Evans, M. G. (1985). A Monte Carlo study of the effects of correlated method variance in moderated multiple regression analysis. *Organizational Behavior and Human Decision Processes*, 36(3), 305–323. [https://doi.org/10.1016/0749-5978\(85\)90002-0](https://doi.org/10.1016/0749-5978(85)90002-0)
- Eyal, T., & Liberman, N. (2012). *Morality and psychological distance: A construal level theory perspective* (pp. 185–202). The Social Psychology of Morality: Exploring the Causes of Good and Evil: American Psychological Association.
- Freitas, A. L., Gollwitzer, P., & Trope, Y. (2004). The influence of abstract and concrete mindsets on anticipating and guiding others' self-regulatory efforts. *Journal of Experimental Social Psychology*, 40(6), 739–752. <https://doi.org/10.1016/j.jesp.2004.04.003>
- Fujita, K., Henderson, M. D., Eng, J., Trope, Y., & Liberman, N. (2006). Spatial distance and mental construal of social events. *Psychological Science*, 17(4), 278–282. <https://doi.org/10.1111/j.1467-9280.2006.01698.x>
- Fujita, K., Trope, Y., Liberman, N., & Levin-Sagi, M. (2006). Construal levels and self-control. *Journal of Personality and Social Psychology*, 90(3), 351–367. <https://doi.org/10.1037/0022-3514.90.3.351>
- Funk, F., McGeer, V., & Gollwitzer, M. (2014). Get the message: Punishment is satisfying if the transgressor responds to its communicative intent. *Personality and Social Psychology Bulletin*, 40(8), 986–997. <https://doi.org/10.1177/0146167214533130>
- Furnham, A., Sadka, V., & Brewin, C. R. (1992). The development of an occupational attributional style questionnaire. *Journal of Organizational Behavior*, 13(1), 27–39. <https://doi.org/10.1002/job.4030130104>
- Gong, H., Medin, D. L., Eyal, T., Liberman, N., Trope, Y., Žeželj, I. L., & Jokić, B. R. (2014). Commentaries and rejoinder on Žeželj and Jokić (2014). *Social Psychology*, 45, 327–334. <https://doi.org/10.1027/1864-9335/a000206>
- Hauser, C., Simonyan, A., & Werner, A. (2020). Condoning Corrupt Behavior at Work: What Roles Do Machiavellianism, On-the-Job Experience, and Neutralization Play? *Business & Society*, 000765031989847. <https://doi.org/10.1177/0007650319898474>
- Hess, Y. D., Carnevale, J. J., & Rosario, M. (2018). A construal level approach to understanding interpersonal processes. *Social and Personality Psychology Compass*, 12(8) Online publication. <https://doi.org/10.1111/spc3.12409>
- Hoogervorst, N., De Cremer, D., & Van Dijke, M. (2010). Why leaders not always disapprove of unethical follower behavior: It depends on the leader's self-interest and accountability. *Journal of Business Ethics*, 95, 29–41. <https://doi.org/10.1007/s10551-011-0793-1>
- Johnson, P. O., & Fay, L. C. (1950). The Johnson-Neyman technique, its theory and application. *Psychometrika*, 4, 349–367.
- Johnson, P. O., & Neyman, J. (1936). Tests of certain linear hypotheses and their application to some educational problems. *Statistical research memoirs*, 1, 57–93.
- Jollimore, T. (2018). Impartiality. In *The Stanford encyclopedia of philosophy*. Retrieved from <https://plato.stanford.edu/archives/win2018/entries/impartiality/>
- Kubes, T. (1994). Partiality, passion, and prejudice: The necessity of post-verdict judicial review—Honda Motor Co. v. Oberg. *University of Florida Journal of Law & Public Policy*, 7, 373.
- Ledgerwood, A., Trope, Y., & Chaiken, S. (2010). Flexibility now, consistency later: Psychological distance and construal shape evaluative responding. *Journal of Personality and Social Psychology*, 99(1), 32–51. <https://doi.org/10.1037/a0019843>
- Ledgerwood, A., Trope, Y., & Liberman, N. (2010). Flexibility and consistency in evaluative responding: The function of construal level. *Advances in Experimental Social Psychology*, 43, 257–295.
- Ledgerwood, A., Trope, Y., & Liberman, N. (2015). Construal level theory and regulatory scope. In R. A. Scott & S. M. Kosslyn (Eds.), *Emerging trends in the social and behavioral sciences*.
- Lerner, M. J., & Miller, D. T. (1978). Just world research and the attribution process: Looking back and ahead. *Psychological Bulletin*, 85(5), 1030–1051. <https://doi.org/10.1037/0033-2909.85.5.1030>
- Leunissen, J. M., De Cremer, D., Reinders Folmer, C. P., & Van Dijke, M. (2013). The apology mismatch: Asymmetries between victim's need for apologies and perpetrator's willingness to apologize. *Journal of Experimental Social Psychology*, 49(3), 315–324. <https://doi.org/10.1016/j.jesp.2012.12.005>
- Leventhal, G. S. (1976). *Fairness in social relationships*. NJ: General Learning Press Morristown.

- Liberman, N., & Trope, Y. (2008). The psychology of transcending the here and now. *Science*, 322(5905), 1201–1205. <https://doi.org/10.1126/science.1161958>
- Liberman, N., & Trope, Y. (2014). Traversing psychological distance. *Trends in Cognitive Sciences*, 18(7), 364–369. <https://doi.org/10.1016/j.tics.2014.03.001>
- McCrea, S. M., Wieber, F., & Myers, A. L. (2012). Construal level mind-sets moderate self- and social stereotyping. *Journal of Personality and Social Psychology*, 102(1), 51–68. <https://doi.org/10.1037/a0026108>
- Mentovich, A., Yudkin, D., Tyler, T., & Trope, Y. (2016). Justice without borders. *Personality and Social Psychology Bulletin*, 42(10), 1349–1363. <https://doi.org/10.1177/0146167216659477>
- Minow, M. (1991). Stripped Down Like a Runner or Enriched by Experience: Bias and Impartiality of Judges and Jurors. *William and Mary Law Review*, 33, 1201–1218.
- Mooijman, M., & Graham, J. (2018). Unjust punishment in organizations. *Research in Organizational Behavior*, 38, 95–106. <https://doi.org/10.1016/j.riob.2018.10.001>
- Nussbaum, S., Trope, Y., & Liberman, N. (2003). Creeping dispositionism: The temporal dynamics of behavior prediction. *Journal of Personality and Social Psychology*, 84(3), 485–497. <https://doi.org/10.1037/0022-3514.84.3.485>
- Palan, S., & Schitter, C. (2018). Prolific.ac—A subject pool for online experiments. *Journal of Behavioral and Experimental Finance*, 17, 22–27. <https://doi.org/10.1016/j.jbef.2017.12.004>
- Pillemer, J., & Rothbard, N. P. (2018). Friends Without Benefits: Understanding the Dark Sides of Workplace Friendship. *Academy of Management Review*, 43(4), 635–660. <https://doi.org/10.5465/amr.2016.0309>
- Podsakoff, P. M., Bommer, W. H., Podsakoff, N. P., & MacKenzie, S. B. (2006). Relationships between leader reward and punishment behavior and subordinate attitudes, perceptions, and behaviors: A meta-analytic review of existing and new research. *Organizational Behavior and Human Decision Processes*, 99(2), 113–142. <https://doi.org/10.1016/j.obhdp.2005.09.002>
- Podsakoff, P. M., & Todor, W. D. (1985). Relationships between leader reward and punishment behavior and group processes and productivity. *Journal of Management*, 11(1), 55–73. <https://doi.org/10.1177/014920638501100106>
- Porter, C. O. L. H., Outlaw, R., Gale, J. P., & Cho, T. S. (2019). The use of online panel data in management research: A review and recommendations. *Journal of Management*, 45(1), 319–344. <https://doi.org/10.1177/0149206318811569>
- Reyt, J.-N., & Wiesenfeld, B. M. (2015). Seeing the forest for the trees: Exploratory learning, mobile technology, and knowledge workers' role integration behaviors. *Academy of Management Journal*, 58(3), 739–762. <https://doi.org/10.5465/amj.2013.0991>
- Rossee, Y. (2012). lavaan: An R package for structural equation modeling. *Journal of Statistical Software*, 1(2), 1–37.
- Seppälä, T., Lipponen, J., Pirttilä-Backman, A.-M., & Lipsanen, J. (2012). A trust-focused model of leaders' fairness enactment. *Journal of Personnel Psychology*, 11, 20–30. <https://doi.org/10.1027/1866-5888/a000057>
- Shalvi, S., Gino, F., Barkan, R., & Ayal, S. (2015). Self-serving justifications: doing wrong and feeling moral. *Current Directions in Psychological Science*, 24(2), 125–130. <https://doi.org/10.1177/0963721414553264>
- Shaver, J. M. (2005). Testing for mediating variables in management research: Concerns, implications, and alternative strategies. *Journal of Management*, 31(3), 330–353. <https://doi.org/10.1177/0149206304272149>
- Shaver, K. G. (1970). Defensive attribution: Effects of severity and relevance on the responsibility assigned for an accident. *Journal of Personality and Social Psychology*, 14(2), 101–113. <https://doi.org/10.1037/h0028777>
- Skarlicki, D. P., & Kulik, C. T. (2004). Third-party reactions to employee (mis) treatment: A justice perspective. *Research in Organizational Behavior*, 26, 183–229. [https://doi.org/10.1016/S0191-3085\(04\)26005-1](https://doi.org/10.1016/S0191-3085(04)26005-1)
- Soderberg, C. K., Callahan, S. P., Kochersberger, A. O., Amit, E., & Ledgerwood, A. (2015). The effects of psychological distance on abstraction: Two meta-analyses. *Psychological Bulletin*, 141(3), 525–548. <https://doi.org/10.1037/bul0000005>
- Steinbach, A., Gamache, D. L., & Johnson, R. E. (2019). Don't get it misconstrued: Construal level shifts and flexibility in the upper echelons. *Academy of Management Review*, 44, 871–895. <https://doi.org/10.5465/amr.2017.0273>
- Thau, S., Aquino, K., & Bommer, W. H. (2008). How employee race moderates the relationship between non-contingent punishment and organizational citizenship behaviors: A test of the negative adaptation hypothesis. *Social Justice Research*, 21(3), 297–312. <https://doi.org/10.1007/s11211-008-0072-1>
- Thornton, B. (1984). Defensive attribution of responsibility: Evidence for an arousal-based motivational bias. *Journal of Personality and Social Psychology*, 46(4), 721–734. <https://doi.org/10.1037/0022-3514.46.4.721>
- Treviño, L. K. (1992). The social effects of punishment in organizations: A justice perspective. *Academy of Management Review*, 17(4), 647–676. <https://doi.org/10.5465/amr.1992.4279054>
- Trope, Y., & Liberman, N. (2010). Construal-level theory of psychological distance. *Psychological Review*, 117(2), 440–463. <https://doi.org/10.1037/a0018963>
- Trope, Y., Liberman, N., & Wakslak, C. (2007). Construal Levels and Psychological Distance: Effects on Representation, Prediction, Evaluation, and Behavior. *Journal of Consumer Psychology*, 17(2), 83–95. [https://doi.org/10.1016/s1057-7408\(07\)70013-x](https://doi.org/10.1016/s1057-7408(07)70013-x)
- Vallacher, R. R., & Wegner, D. M. (1989). Levels of personal agency: Individual variation in action identification. *Journal of Personality and Social Psychology*, 57(4), 660–671. <https://doi.org/10.1037/0022-3514.57.4.660>
- Van den Bos, K., Vermunt, R., & Wilke, H. A. M. (1996). The consistency rule and the voice effect: The influence of expectations on procedural fairness judgements and performance. *European Journal of Social Psychology*, 26(3), 411–428.
- Van Dijke, M. (2020). Power and leadership. *Current Opinion in Psychology*, 33, 6–11. <https://doi.org/10.1016/j.copsyc.2019.06.012>
- Van Houwelingen, G., Van Dijke, M., & De Cremer, D. (2015). Getting it done and getting it right: Leader disciplinary reactions to followers' moral transgressions are determined by construal level mindset. *The Leadership Quarterly*, 26(5), 878–891. <https://doi.org/10.1016/j.leaqua.2015.06.007>
- Van Houwelingen, G., Van Dijke, M., & De Cremer, D. (2018). Trust maintenance as a function of construal level and attributions: The case of apologies. *European Journal of Social Psychology*, 48(1), 33–46. <https://doi.org/10.1002/ejsp.2291>
- Van Schie, R. J. G., Dellaert, B. G. C., & Donkers, B. (2015). Promoting later planned retirement: Construal level intervention impact reverses with age. *Journal of Economic Psychology*, 50, 124–131. <https://doi.org/10.1016/j.joep.2015.06.010>
- Wiesenfeld, B. M., Reyt, J.-N., Brockner, J., & Trope, Y. (2017). Construal level theory in organizational research. *Annual Review of Organizational Psychology and Organizational Behavior*, 4(1), 367–400. <https://doi.org/10.1146/annurev-orgpsych-032516-113115>
- Wiesenfeld, B. M., Reyt, J.-N., & Francioli, S. (2018). Signalling cognitive ambidexterity: Construal level and entrepreneurship. *Academy of Management Global Proceedings*, 2018, 370.
- Žeželj, I. L., & Jokić, B. R. (2014). A rejoinder to comments by Eyal, Liberman, & Trope and Gong & Medin. *Social Psychology*, 45, 327–334.

Zipay, K., Mitchell, M. S., Baer, M., Sessions, H., & Bies, R. (2020). Lenient reactions to misconduct: Examining the self-conscious process of being lenient to others at work. *Academy of Management Journal*, Online publication. <https://doi.org/10.5465/amj.2018.0123>

## AUTHOR BIOGRAPHIES

**Gijs van Houwelingen** is Assistant Professor at Amsterdam Business School, University of Amsterdam, the Netherlands. His research focuses on the cognitive underpinnings of morally charged processes and behaviors within organizations, such as prosocial behavior, trust and trustworthiness and justice enactment. An additional focus are the cognitive foundations of stakeholder theory.

**Marius van Dijke** is Professor of Behavioral Ethics at Rotterdam School of Management (RSM), Erasmus University Rotterdam, the Netherlands, and professor of Behavioural Ethics at Nottingham Trent University, UK. His research is concerned with behavioral ethics and leadership of high integrity.

**Alain van Hiel** is Professor of Social Psychology at Ghent University, Belgium. His research focuses on social cognition, specifically motivational determinants of decision-making and social

categorization. In addition, prof. Van Hiel is interested in the effects of procedural fairness, political cognition, the roots of racist attitudes and restoration of trust.

**David de Cremer** is the Provost Chair at National University of Singapore (NUS) Business School, Singapore, where he is also a Professor at Management and Organizations. His research and teaching focus on examining behavioral applications to organizations, management and economics.

## SUPPORTING INFORMATION

Additional supporting information may be found online in the Supporting Information section at the end of this article.

**How to cite this article:** van Houwelingen G, van Dijke M, van Hiel A, De Cremer D. Cognitive foundations of impartial punitive decision making in organizations: Attribution and abstraction. *J Organ Behav.* 2020;1–15. <https://doi.org/10.1002/job.2480>