

Supervisor Bottom-Line Mentality as a Precursor to Employee Incivility: The Depleting Role of Self-Regulation and the Buffering Influence of Trait Mindfulness a Mediated Moderation Mechanism

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Abstract

This study investigates how supervisor bottom-line mentality (SBLM) drives employee incivility in FMCG B2B organizations, based on Conservation of Resources (COR) theory. It examines self-regulation depletion as a mediator and trait mindfulness as a moderator. The study surveyed full-time employees in several FMCG B2B firms and analyzed the data using SPSS 27. Results show SBLM directly increases incivility, with self-regulation depletion mediating this effect. Trait mindfulness buffers the damaging impact of SBLM. These findings underscore the need to reconsider supervisory practices that prioritize bottom-line results at the expense of employee well-being. Mindfulness interventions reduce these negative effects and help build a healthier workplace. This research clarifies the psychological mechanisms linking bottom-line mentality to incivility and shows the protective role of mindfulness.

Keywords: Bottom-line Mentality, Employee Incivility, Self-regulation, Trait Mindfulness, Conservation of Resources Theory, FMCG, B2B

Introduction

Accounts of recent high-profile workplace issues demonstrate that employee incivility, which is relatively low in intensity, is emerging significantly in organizational settings (Andersson & Pearson, 1999). While such conduct may not always be openly aggressive, it violates norms of mutual respect and can be silently destructive to the organizational climate (Tian & Peterson, 2016; Warren, 2003). Incivility, such as neglecting colleagues, speaking rudely to them, or undermining those around them, poses serious threats to the well-being and cohesion of those involved, as well as to overall productivity (Cialdini & Goldstein, 2004). Previous studies indicate that there is a variety of individual-level factors that hold potential (Lee et al., 2019), for instance, depleted self-regulatory capacity (Chen et al., 2016; Umphress et al., 2010), and dispositional traits like low levels of agreeableness or mindfulness (Castille et al., 2018), may underlie such behaviors. Due to its potential to harm interpersonal trust and organizational culture, employee incivility has been a subject of research in behavioral science and organizational psychology to identify its antecedents and boundary conditions (Cortina et al., 2017).

Despite previous research attempts to explain why employees exhibit counterproductive behaviors at work, a gap remains in the research on viewing low-intensity deviance in the form of employee incivility. To fill this gap, we explore whether supervisor bottom-line mentality (SBLM) (defined as “one-dimensional thinking that revolves around securing bottom-line outcomes to the neglect of competing priorities” (Greenbaum et al., 2012) can lead to incivility among the subordinates. As it is increasingly evident in organizational narratives, employees

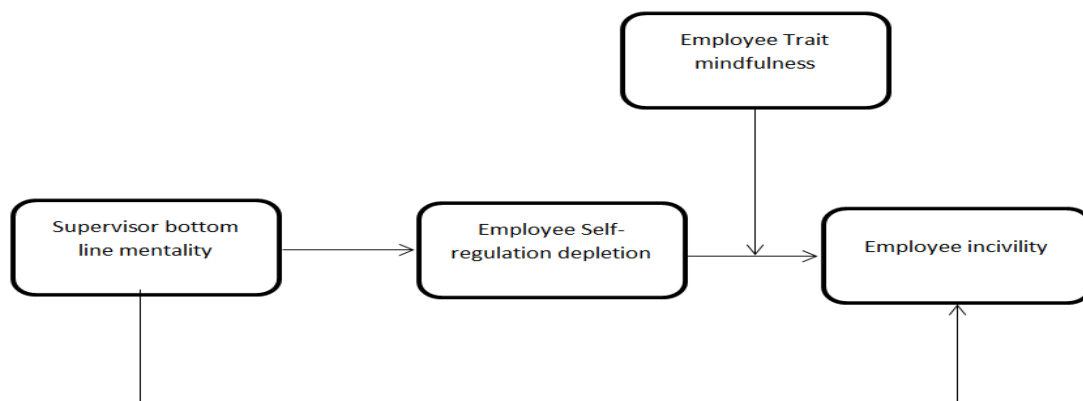
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under supervisors driven by the bottom line may experience increased pressure and a reduced stock of psychological resources, thereby contributing to disrespect or rude treatment of others (Babalola et al., 2022). Historical cases such as Enron provide further evidence of how excessive attention to performance metrics can foster toxic cultures that normalize interpersonal mistreatment (Treviño et al., 2003). Despite such vivid examples, the mechanisms by which SBLM drives incivility receive little attention. Therefore, we seek to expand current knowledge by describing the mechanism by which SBLM leads to incivility via Self-Regulation depletion, and by identifying conditions, such as trait mindfulness, that may moderate these relationships, offering a potential breakthrough in our understanding of these complex dynamics. (Figure 1 Research Model)

Figure 1: Conceptual frame work



The conservation of resources theory, as outlined by Hobfoll (1989), provides a strong basis for examining how individuals respond to stress in demanding environments. This theory is based on the assumption that individuals are driven to gain, hold, and defend resources. These resources, which are broadly defined as things, situations, or energy sources that are valued for themselves or as means of goal attainment, can be of any of the following types: psychological (such as self-esteem or a sense of control), social (such as support from others), or material (such as money or possessions). Stress occurs when there is a detection of a threat to resources, a loss of resources, or a failure to acquire resources after great effort (Hobfoll, 1989). In organizational settings, such stress is often amplified by the dynamics of leadership that demand high performance. When the available resources do not meet such demands, people may suffer psychologically and adopt defensive or maladaptive coping behaviors (Hobfoll, 2001). Accordingly, COR theory emphasizes the primacy of resource maintenance in shaping behavioral reactions to adverse environments in the workplace.

Through the theoretical lens of the Conservation of Resources (COR) theory, supervisor bottom-line mentality (SBLM), a narrow, outcome-driven managerial orientation, comes up as a key antecedent of psychological resource strain among employees. SBLM focuses excessively on achieving bottom-line results, overlooking competing priorities, while overburdening employees with excessive or misaligned demands. In a reaction, employees need to make an excellent effort for self-regulation to meet the expectations and control their emotional expressions. To date, this ongoing spending curtails trait mindfulness, a valuable psychological resource that facilitates present-moment awareness and self-regulation. With the psychological resources running out, there may be an erosion of behavioral restraint and interpersonal strain as the latter increases, and the probability of workplace incivility also rises.

Therefore, from a COR-theoretical viewpoint, SBLM is part of a sequencing cascade of resource loss that develops into aberrant behaviour in the workplace.

When working under a bottom-line mentality approach, supervisors tend to overlook the multidimensional aspect of organisational systems and focus only on a single-point perspective, prioritising financial performance over wider values (Greenbaum et al., 2012; Wolfe, 2001). High-BLM supervisors communicate to subordinates that bottom-line performance is critical and that rewards and recognition will be awarded only based on such performance (Greenbaum et al., 2012; Mawritz et al., 2017). This high pressure to achieve results puts much pressure on employees, who are constantly expected to regulate themselves to cope with the burden of never-ending responsibilities. With time, such depletion of the resource affects employees' capacity for emotional and behavioral control, thus increasing the likelihood of incivility when interacting with business colleagues and superiors. In this situation, we present an argument that self-regulation depletion serves as a mediating mechanism through which BLM imposes incivility. However, the degree to which BLM may lead to depletion is not fixed; it may depend on the level of an individual's dispositional mindfulness. Those high in trait mindfulness have the power to conserve their psychological resources and offset the negative consequences of BLM. This empowers individuals to take control of their own well-being in the face of high BLM. Moreover, we suggest that a mediated moderation model exists, in which employees' trait mindfulness buffers the relationship between supervisor BLM and self-regulation depletion, which then impacts workplace incivility (Arslan & Gelişli, 2015; Welsh et al., 2022).

Our theoretical model further sheds light on the situations in which supervisor bottom-line mentality (BLM) is more or less likely to lead to employee incivility. Although BLM is attributed as a consequential managerial orientation, it provides scant regard for the circumstances that may qualify or compound the effect. With this gap in mind, we suggest that one of the most important boundary conditions that can help protect against the harmful psychological and behavioural effects of supervisor BLM is employee trait mindfulness. In particular, we recommend considering mindfulness, as the dispositional ability to attend to current experiences in an open, non-judging manner (Moore & Gino, 2015; Brown & Ryan, 2003), moderates the effect of BLM on self-regulation depletion and eventually civility. Workers with high levels of mindfulness are more able to regulate their emotions, reappraise triggering events, and interrupt automatic affective reactions, reducing the probability of uncivil behaviour as a result of depleting leader resources (Brown et al., 2007; Glomb et al., 2011). As such, mindfulness changes the way subordinates' cognitive perceptions and emotional responses to pressures are influenced by high-BLM supervisors, making it a theoretically meaningful moderator in the BLM–incivility relationship (Long & Christian, 2015).

The integration of the above constructs into a single theoretical framework has the following implications for the literature of behavioural business ethics. To begin with, by conceptualizing incivility towards employees as one downstream effect of a supervisor's bottom-line mentality, we extend the nomological network of incivility and emphasize the emergence of incivility due to leadership-imposed pressures of performance. Second, although early research has ascertained a range of dysfunctional outcomes associated with BLM [11, 17, 25, 26], including unethical pro-leader behavior. Although existing research suggests that BLM may stimulate unethical acts of support towards supervisors (Eisenbeiss et al., 2015), the broader behavioural implications for organisational climate and interpersonal relationships are emerging. As a result, this study will fill a relevant void in the gap by exploring the relationship between supervisor BLM and employee incivility, thus enhancing the fast-growing repertoire of [performance-centric leadership ideologies, which are leadership approaches that prioritize performance and results over other factors].

Third, this study elaborates on how supervisor BLM prompts incivility by depleting the cognitive and emotional resources of employees, construing self-regulation depletion as a mediating mechanism. Past empirical studies have indicated that high-performance needs can undermine one's self-regulation (Quade et al., 2020). Reduced capability for self-regulation, resulting from depletion, has been associated with incivility on the one end (Chen et al., 2016; Lee et al., 2019; Arslan & Gelişli, 2015). However, the integrative pathway between these constructs is under-examined. This study suggests that BLM alters the subordinates' cognitive processes, thereby reducing ethical discernment and promoting susceptibility to uncivil behavior. This is an insight that is particularly pertinent to organisations seeking to limit such behaviour. If BLM affects employees' moral cognition, then an evaluation of the processes of selection and promotion at the managerial level is required to the extent of stopping the propagation of counterproductive behavioral norms.

Lastly, we further the literature through showing how trait mindfulness serves as a boundary condition that can moderate the negative impacts of BLM. This view coincides with such a model of ethical decision-making as the "person-situation interactionist" (Barsky, 2008) and evidence in support of the joint effect of personal dispositions and situational cues on behaviour (Trevino, 1986). In particular, we propose that mindfulness buffers the role of BLM in the depletion of self-regulation through moderating the cognitive responses (that advance incivility). To the best of our knowledge, none of the previous studies have examined the interactive impact of supervisor BLM and trait mindfulness on self-regulation depletion and incivility. This study, in turn, highlights the utility of individual-level psychological resources in influencing the nature of response to leadership pressure, shedding light on how one can manage incivility at the dispositional level. The novelty of our approach is sure to engage and intrigue the academic community.

The structure of the paper is as follows. We first provide an overview of employee incivility and supervisor bottom-line mentality (BLM), which led to the formulation of the concepts and corresponding hypotheses. Then, we describe how the methodology was used, including the sampling procedure, measures employed, and data collection procedures. We conclude the paper by theorizing and using the present study as a basis for further research.

Theorization and Hypothesis Development

Supervisor Bottom-Line Mentality on Employee Incivility

Supervisor Bottom-Line mentality refers to a cognitive schema in which individuals in leadership position only care for bottom-line outcomes; in most cases, financial performance at the expense of other competing priorities such as ethics, employee development, and interpersonal relations (Greenbaum et al., 2012). Supervisors who are high in BLM enforce productivity at all cost hence putting tremendous pressure both psychologically and emotionally, on the subordinates. Employee Incivility is the low-intensity deviant behaviour that violates norms of respectful behaviour to the counterpart and according to ambiguity, the intent to cause harm to the target is not clear (Andersson & Pearson, 1999). These behaviours range from ignoring colleagues, talking down to them or doing passive-aggressive deeds that help to trigger a hostile and dysfunctional work environment.

Research has shown that SBLM promotes negative interpersonal outcomes in a workplace. Specifically, it has been associated with social undermining (Hattrup & Jackson, 1996), abusive supervision (Babalola et al., 2022) and unethical behaviour to appease the superiors (Berkowitz, 1989). The tension that is instigated by BLM may elicit frustration and inconceivable exhaustion in employees, decreasing their likelihood of acting dressing in the manner of respectful, prosocial behaviour (Olafsen et al., 2021). Incivility is mostly a response to the perception of unfairness, stress, and abuse, and SBLM is a powerful precursor of the workplace stressors. Employees in the offices ruled by high-BLM supervisors might perceive

incivility as an outlet of dissatisfaction or exercise of authority on their part against neglect or exploitation (Andersson & Pearson, 1999).

In the light of COR-theory (Hobfoll, 1989), SBLM is a chronic resource threat for workers. The sole obsession with the bottom-line outcomes results in constant demands on employees to expend their emotional and cognitive reserves in trying to keep up with the rising expectations. As the resources become depleted, employees cannot control their actions as per the organisation's norms. Eroding such psychological resources as emotional stability, self-control, and moral judgement may lead to an uncivil behaviour. In turn, COR theory suggests that individuals who are threatened with resource loss may act defensively, thus, conserving what is left, such as conducting actions that reject interpersonal respect (Eissa & Lester, 2017). Therefore, SBLM is not only a leadership orientation, but a contextual cue for resource depletion that raises the probability of incivility of the employees.

H1: Supervisor bottom-line mentality has a positive and significant impact on employee incivility.

Supervisor Bottom-Line Mentality on Self-regulation depletion

Supervisor Bottom Line Mentality is a style of leadership whereby all factors, apart from financial, are entirely overlooked (Greenbaum et al., 2012). Self-regulation depletion is a state in which people have a reduced ability to regulate their impulses and behaviors when self-control resources have declined (Hobfoll et al., 2018).

Earlier researches have also associated high-pressure leadership style like the SBLM with the negative psychological impacts to employees. Chasing results in the form of bottom-line outcomes to the extreme, the supervisors increase work intensity and emotional demands and require the employees to regulate their feelings, suppress frustrations, and work under stress (Greenbaum et al., 2012; Baumeister et al., 1998). This constant burden on self-control drains the regulatory resources of the employees, making them mentally tired and exhausted emotionally (Mitchell et al., 2019). There is also empirical evidence that gives an indication that performance pressure emanating from leaders undermines the energy needed for behavioural inhibition, alignment of goals and emotional balance, all of which is needed for self-regulation (Cropanzano et al., 2003). Therefore, the employees are subject to frequent depletion of self-regulation under high-BLM supervisors because of constant mental and emotional pressure.

Based on COR theory people put efforts to attain, maintain and safeguard what they have (Hobfoll, 1989). SBLM threatens these resources as they institute a setting of high demand and low support work environment. The more employees will work to achieve bottom-line goals the fewer their resources for the psychological functioning are left (Eissa & Lester, 2017) and thus, self-regulation is being affected.

H2: Supervisor bottom-line mentality has a positive and significant impact on self-regulation depletion.

Self-Regulation depletion on employee Incivility

Self-Regulation Depletion is a decreased capacity to regulate thoughts, emotions, and behaviours for a while because of previous control of one-self (Halbesleben & Wheeler, 2015; Baumeister & Heatherton, 1996; Blair, 2016; Karoly, 1993). Employee Incivility is a mild deviant behaviour with uncertain intentions towards harming people, at the workplace, which breach the norms of mutual respect (Andersson & Pearson, 1999).

Employee with depleted self-regulatory resources lacks the ability to avoid impulses, and therefore, he or she is likely to engage in interpersonal deviance (Babalola et al., 2022; Lerner et al., 2011). Once the self-control weakens the probability of responding to workplace stressors by incivility or aggression rises (Chen et al., 2016). According to different researches, ego

depletion highly predicts work place incivility and drop in prosocial behaviours at work (Greenbaum et al., 2012; Babalola et al., 2022). Eisenbeiss et al. (2015) showed that employees stretched through resources tend to be hostile and interfere with the interpersonal norms. Likewise, impaired self-regulation can enhance the moral disengagement thus contributing towards disrespectful behavior (Quade et al., 2020). To support the above findings (Arslan & Gelişli, 2015) confirmed that self-regulatory failure is one of the significant antecedents of workplace incivility especially when there is performance pressure.

COR theory postulates that the people try to save psychological resources (Hobfoll, 1989). Once these resources are exhausted, people tend to be defensive and reactive (Hobfoll, 2001). Depletion of employees with a low coping capacity who are susceptible to strain may lead to incivility as a reaction. Therefore, self-regulatory depletion is a psychological mechanism that triggers deviancy in interpersonal behaviour.

H3: Self-regulation has a positive and significant impact on employee incivility.

Mediating role of Self-regulation depletion

Supervisor Bottom-Line mentality refers to a cognitive schema in which individuals in leadership position only care for bottom-line outcomes; in most cases, financial performance at the expense of other competing priorities such as ethics, employee development, and interpersonal relations (Greenbaum et al., 2012). Self-Regulation Depletion refers to a decreased capacity to regulate thoughts, emotions, and behaviours for a while because of previous control of one-self (Hobfoll et al., 2018). Employee Incivility is a mild deviant behaviour with uncertain intentions towards harming people, at the workplace, which breach the norms of mutual respect (Andersson & Pearson, 1999).

Supervisor bottom-line mentality (SBLM) creates a climate of performance that exposes employees to intensified expectations, continuous monitoring, and the urge to put outcomes ahead of processes (Umphress & Bingham, 2011). These conditions involve constant regulation of emotions and behaviors by the employees at the cost of their internal psychological resources. A steady effort on regulation eventually causes self-regulation depletion, a state when there is a decrease in one's ability to exercise impulse control and behavior restraint (Lin et al., 2022). Once the employees' self-regulatory systems are depleted, they are less able to comply with norms of mutual respect, thus they become more vulnerable to incivility in their interactions with others (Greenbaum et al., 2012). Besides, diminished self-regulation has been associated with higher levels of moral disengagement and workplace deviance (Cheng & McCarthy, 2018), thus confirming its role as a primary mechanism of the dynamics between the leadership pressure and wrongdoings by an employee. Therefore, the psychological impact of working with a bottom-line oriented supervisor explains how and why the working people might act in an uncivil manner, revealing the essential mediating process in question self-regulation depletion.

Based on Conservation of Resources (COR) theory (Hobfoll, 1989), human beings are facilitated by drive towards acquisition, retention and protection of valuable resources like emotional energy, attention, and self-regulatory capacity. When they are in danger or depleted, individuals get under pressure and often react with defensive or maladaptive behaviours (Eissa & Lester, 2017). In the context of SBLM, extreme emphasis on the performance outcomes prescribes a high-demand environment that depletes employees' psychological resources. In order to fulfill these expectations, the employees need to continuously practice a self-control which often involves control of emotional reactions and subordination to strict performance measures (Yao et al., 2024). This exercise over time exhausts their self-regulatory capability thus damaging their capacity of sustaining norm-compliant behaviour. Consequently, employees are more likely to demonstrative incivility, i.e., a low-intensity deviant behaviour allowing the workers to vent their built-up strain (Choi & Moon, 2017). Therefore, self-

regulation depletion acts as a mediator of the relationship between SBLM and employee incivility in the sense of how resource-consuming leadership settings affect a worker's capacity to react constructively to demands in the workplace.

H4: Self-Regulation depletion mediates the relationship between supervisor bottom-line mentality and employee incivility.

Moderating role of mindfulness

In regards to employees with self-regulation depletion, they usually find it hard to control their behaviours, meaning that they are more likely to be involved in workplace incivility (Hobfoll et al., 2018). In high demand or stressors situations, employees may end up acting impulsively or disrespectfully once the emotional and cognitive resources are depleted. However, there are no uniform effects of the self-regulation depletion on all persons. There are employees who are more susceptible than the others depending on the personal resources that they bring into the workplace. Specifically, the employees with high mindfulness defined as a stable tendency to observe present-moment experiences with openness and no judgment are likely are better prepared to defend against the behavioural implications of depletion. Mindfulness would enable individuals to control their attention, detach themselves from the negative thought patterns, and retain a state of a balanced psychological perspective despite stress [21; 52]. Mindful individuals are aware of everybody's internal and external (environmental) experiences without an immediate response or judgement (Baer et al., 2006; Baer, 2003; Dane, 2011). They are better able to shift the attention to the present than get lost in the future worries or regret on the past [56, 57]. These are the abilities that shield the employees from acting on impulses based on depletion. Studies have indicated that mindfulness is related to positive aspects of self-control (Hülshager et al., 2014), authenticity (Barnes et al., 2007), and psychological well-being (Brown & Ryan, 2003), of which, emotional regulation benefits. Scholars of organisations have been increasingly accepting the presence of mindfulness as a personal resource in improving self-regulation and adaptive functioning at the workplace (Brown et al., 2007; Kernis & Goldman, 2006). Mindfulness facilitates cognitive decentering process of deautomatization from automatic reactions towards emotionally charged stimuli and the habitual responding (Brown et al., 2007). This twofold function allows the employees to process the experiences in a more aware manner and counteract the impulsive or incivility's reaction. Additionally, mindfulness has also been established to reduce ruminations on the performance pressure or unfavorable past events (Dane, 2011). (Good et al., 2016) discovered that mindfulness is beneficial in enhancing ways of dealing with work-related stress, which implies that the mindful employees are less likely to act out when depleted. Instead of responding in an uncivil way, they are likely to reflect thoughtful, adaptive responses. Taken as a set, then, the two central mechanisms of mindfulness (1) cognitive decentering and (2) less automaticity effectively shield the negative effects of self-control depletion produced on the part of employees' incivility. In fact, (Hülshager et al., 2013) showed that mindfulness moderated adverse effects of bottom-line mentality on other workplace relationships, thus supporting its moderating role in resource depletion situations.

Self-regulation is a useful resource to the body's psychology according to the Conservation of Resources COR theory (Hobfoll, 1989), and needs protection. Trait mindfulness is a buffering resource that allows a person to save energy and ward off stress-induced behaviour. The COR framework has mindfulness interfere with the resource loss spirals between depletion incivility. Thus, we hypothesize:

H5: Mindfulness moderates the relationship between self-regulation depletion and employee incivility; such that the relationship will be weakened when Mindfulness is high and vice versa.

Materials and Methods

Measurement of SBLM has become a growing threat in Pakistan's FMCG sector, thanks to the tendency for excessive concentration of financial outcomes, which is more likely to lead to erosion of self-regulation and incivility (Greenbaum et al., 2020; Kamran et al., 2022). The current investigation is further extended to the FMCG B2B realm to determine whether profit-motivated supervision embedded in SBLM can have a negative impact on employees' civility. This study adhered to the item-to-response theory (Islam et al., 2023) to inform the sample size. Based on this approach, it is essential to include at least ten responses for each item to provide sufficient statistics. To increase reliability, we tightened the criterion for collecting 20 responses per item for the 23 items participating in the study, thereby requiring an overall target value of responses to be 460. However, after the data was screened and cleaned, 257 responses remained for analysis. This was indeed higher than the minimum 200 cases threshold necessary to obtain strong results using SPSS 27 and AMOS 27 (Lord, 2012). To understand relational dynamics in real-life organisational settings, this study collected data from the two most significant metropolitan areas of Pakistan, namely Rawalpindi and Islamabad, through a written, online, structured questionnaire distributed on Google Forms. These urban centres, renowned for their strategic economic activity and concentrated population of FMCG establishments, provided an ideal setting for studying issues that arise due to the supervisor's bottom-line mentality (SBLM) within such performance-oriented environments. In line with concerns about standard method variance influencing the results of behavioural research, mainly when self-reported data on both predictor and criterion variables are obtained from a single source, the current study adopted Kline's (2023) recommendation as a measure to minimize this bias.

Specifically, data were collected from B2B employees. Due to the lack of formal records on the B2B employees in these cities, a convenience sampling procedure was employed. Organizational access was gained through the assistance of FMCG management, who helped make employees accessible via verified email addresses. In the first stage, several employees of B2B in the same number from both cities (i.e., Islamabad and Rawalpindi) were contacted. They were told that the study is voluntary and that the information they provide will be confidential. The data collection phase took place between September 2023 and February 2024, yielding 270 responses (response rate: 58.70%). Employees identified in the initial stage were followed up with between March and May 2024, directly, which led to 257 valid supervision responses (response rate: 95.18%). The final matched sample consisted of 89 responses from Islamabad and 77 from Rawalpindi.

To investigate the demographic trends in the sample, B2B recipients also needed to report their gender, age, educational background, marital status, and work experience. Notably, most respondents were male ($N = 201$, 78.21%), indicating the gendered nature characteristic of the Pakistani FMCG sector's B2B work roles. This gender imbalance is significant as it may impact the generalizability of the findings, particularly in relation to the impact of SBLM on employees' civility, which could be influenced by gender dynamics in the workplace.

Out of 251 responders, one hundred and fifty (59.8 percent) were male. Regarding education level, 4 percent of the respondents had a high school education, 51.8 percent had a college education, 43.8 percent held a college or graduate degree, and 0.4 percent had a doctorate. The respondents among the focal employees were 63.7 percent non-management, 12.7 percent first-line management, 9.5 percent middle management, and 14.0 percent senior management. The respondents worked in large as well as small workplaces (with more than 1,000 employees and fewer than 1,000 employees, respectively, and an average of 101500 employees). Additionally, 73.1 percent of the participants had less than five years of experience, and 37.9 percent were between 25 and 30 years of age, with the majority (36.7 percent) having served their supervisor for one to two years (Table 1). The selection of these age and experience criteria was based on

their relevance to the impact of SBLM on employees' civility, as younger and less experienced employees may be more susceptible to the negative effects of profit-motivated supervision.

Measurements

English language-adapted questionnaires were developed and administered. In Pakistan, professional workers are proficient in the English language. Previous studies have similarly applied the English versions of instruments in Pakistani studies, as they do not pose any problems of understanding for employees (Podsakoff et al., 2003).

Supervisor Bottom Line Mentality: SBLM was measured on a four items scale developed by (Greenbaum et al., 2012). Employees rated their supervisors on this scale. Sample item includes “My supervisor is solely concerned with meeting the bottom line”.

Self-Regulation Depletion: Employee's self-regulation depletion was measured using a 16-item scale by (Arslan & Gelişli, 2015). Sample item include: “I need something pleasant to make me feel better”.

Employee Incivility: Employee Incivility was assessed with seven items from (Cortina et al., 2001) measure. Sample items include “I have put someone down or been condescending to others in my workplace”.

Trait Mindfulness: Trait mindfulness was measured with 15-item Mindfulness Attention Awareness Scale developed by (Brown & Ryan, 2003). The sample item includes “I rush through activities without being really attentive to them”.

Table 1: Demographic Profile

Demographic characteristic	Frequency	Percentage
Age		
Less than 25 years	76	30.3
25–30 years	95	37.9
31–35 years	30	12.0
36–40 years	20	8.0
41–50 years	20	8.0
51–55 years	10	4.0
Gender		
Male	150	59.8
Female	100	39.8
Degree held		
High school	10	4.0
Bachelor	130	51.8
Masters	110	43.8
Doctorate	1	0.4
Employee experience		
Less than 5 years	184	73.1
5–10 years	45	17.9
11–15 years	15	6.0
More than 15 years	7	2.8
Sample size by position		
Non-management	160	63.7
First-line management	32	12.7
Mid management	24	9.5
Senior management	35	14.0
Experience under current supervisor		
Less than a year	50	19.9
1–2 years	92	36.7

3–5 years	40	16.0
6–10 years	63	25.1
More than 10 years	6	2.4
N=251		

Results and Analysis

CFA Confirmatory Factor Analysis

IBM Amos software was used to check if the model fits the data. It helps us decide whether the model is good enough for further analysis. First, we need to confirm that the constructs are valid, and then we can test the hypotheses. We looked at fit indices like chi-square, IFI, TLI, CFI, and RMSEA, which tell us whether the model fits well.

Table 2: Model fit indices

		CMIN/DF	IFI	TLI	CFI	RMSEA
Hypothesized Model	Four-factors Model	1.569	0.914	0.933	0.901	0.042

Note(s): N = 251; p ** < 0.01, *** < 0.001, chi-square = χ^2 , degree of freedom = df, Comparative Fit Index = CFI, TuckerEwhis Lewis Index = TLI and Incremental Fit Index = IFI, Root Mean Square Error of Approximation = RMSEA

Gaskin (2016) explains that for a model to fit well, both the Comparative Fit Index (CFI) and Incremental Fit Index (IFI) should be higher than 0.90. These values compare the proposed model to a simple one, and higher numbers show a better fit. For the Tucker-Lewis Index (TLI), it should also be above 0.90, with 0.95 being ideal. The Chi-square test checks how well the model matches the data, and a value below 2 or 3 is good. The Root Mean Square Error of Approximation (RMSEA) shows how close the model is too perfect, with values below 0.08 considered good, and below 0.05 even better. In this analysis, all values were within a statistically acceptable range, indicating that the data is ready for further analysis without the need for item removal. The overall model fit was considered satisfactory.

Convergent and Discriminant Validity

The validity categories of convergent and discriminant validity were computed based on Generally recognized measures of technical validity (Composite reliability (CR)) and Composite Reliability (CR), which had an average variance extracted (AVE). Convergent validity is achieved when $CR > 0.70$ and $AVE > 0.50$. The CR values of the four latent variables Supervisor Bottom Line Mentality, Employee Incivility, Self-Regulation Depletion, and Mindfulness Traits ranged from 0.86 to 0.94, and the AVE values ranged from 0.56 to 0.75. As Table 3 indicates, the convergent validity can be proven by these CR and AVE values.

Fornell and Larcker (1981) recommend that discriminant validity can be considered when the square root of the AVE is bigger than the construct correlations. As indicated in Table 3, the square root of the AVE is greater than the construct correlations, hence confirming discriminant validity. Table 3 represents the values.

Table 3: Convergent and discriminant validity statistics

Variables	1	2	3	4
Supervisor Bottom Line Mentality	0.90	0.40	0.45	0.40
Employee Incivility	0.40	0.88	0.50	0.60
Self-Regulation Depletion	0.45	0.50	0.85	0.60
Mindfulness Traits	0.40	-0.60	-0.60	0.90
CR	0.91	0.94	0.90	0.92
AVE	0.60	0.70	0.65	0.75

Note(s): diagonal elements (in italics) = square root of the average variance extracted (AVE). Squared correlations of latent variables are referred to as off-diagonal elements. AVE = Mean Variance Extracted; CR = Composite Reliability

Descriptive Statistics

The analysis of variance (ANOVA) test was conducted before the correlations were analyzed to determine the variance in self-regulation depletion and employee incivility across demographic variables (gender, age, education, and experience). ANOVA analysis on the demographic variables had an insignificant result. Thus, the demographic attributes of the respondents were not used in the analysis. The alpha reliabilities are as follows: standard deviations and correlations of the variables are given in Table 4. The bottom-line mentality of the supervisor (SBLM) was significantly positively correlated with employee incivility.

Table 4: Means, standard deviations, correlations of main variables of interest

Variables	Mean	SD	Min	Max	1	2	3	4
Supervisor Bottom Line Mentality	3.69	0.87	1.71	4.83	1			
Employee Incivility	3.81	0.78	1.33	4.89	0.45**	1		
Self-Regulation Depletion	3.57	0.83	1.32	4.67	0.35**	0.31**	1	
Mindfulness Traits	2.45	0.68	1.80	4.10	0.40**	-0.27**	-0.50**	1

Note(s): N = 251, **p < 0.01, SD = Standard Deviation, Min. = Minimum, Max. = Maximum

R=0.45, p < 0.01 and significantly positively correlated with employee incivility (r = 0.45, p < 0.01) and self-regulation depletion (r = 0.35, p < 0.01). Supervisor bottom-line mentality was significantly positively correlated with mindfulness traits (r = 0.40, p < 0.01). Employee incivility was significantly positively correlated with self-regulation depletion (r = 0.31, p < 0.01) and mindfulness traits (r = -0.27, p < 0.01). Self-regulation depletion was negatively correlated with mindfulness traits (r = -0.50, p < 0.01).

Hypothesis Testing

Direct and Indirect Hypotheses

Regression analysis examines the relationship effects between variables and determines how significantly each variable is influenced. It primarily focuses on analyzing the impact of independent variables on dependent variables. This study employed multiple regression to investigate and understand the relationships between these variables.

The bootstrapping process, based on Preacher and Hayes (2013), was used to facilitate both direct analysis and analysis through mediation. Using IBM SPSS (version 27), we fitted a macro (PROCESS Model 4) created by Preacher and Hayes (2013). We utilize a bootstrap sample size of 5,000, as suggested by Preacher and Hayes (2013).

Table 5: Direct and indirect effects

Direct Effect	B	S.E.	p	LLCI	ULCI
SBLM → EI (Employee Incivility)	0.815	0.030	0.00	0.765	0.865
SBLM → SRD (Self-Regulation Depletion)	0.450	0.038	0.00	0.370	0.520
SRD → EI (Employee Incivility)	0.690	0.050	0.00	0.369	0.510
Indirect Effect	B	S.E.	p	LLCI	ULCI
SBLM → SRD → EI	0.108	0.027	0.00	0.062	0.160

Note: The main results include p-values, regression coefficients, standard errors, and confidence intervals (LLCI and ULCI). It covers both direct and indirect relationships, focusing on mediation

Table 5 presents results supporting Hypotheses 1, 2, and 3: SBLM was found to have a direct effect on Employee Incivility (EI). The analysis revealed that SBLM had a significant direct impact on Self-Regulation Depletion (SRD) (Effect = 0.450, S.E. = 0.038, $p < 0.001$, LLCI = 0.370, ULCI = 0.520). Additionally, SRD had a significant direct effect on Employee Incivility (EI) (Effect = 0.690, S.E. = 0.050, $p < 0.001$, LLCI = 0.369, ULCI = 0.510). SBLM also showed an indirect effect via Self-Regulation Depletion, with an Indirect effect = 0.108, S.E. = 0.027, LLCI = 0.062, ULCI = 0.160.

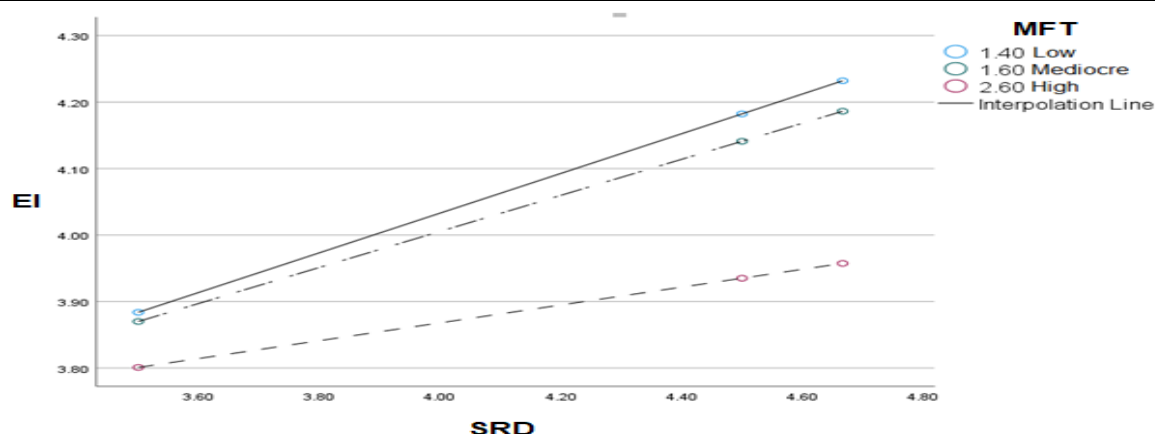
Moderation Hypothesis

To test the moderating effect of Mindfulness Traits (MFT) on the relationship between Self-Regulation Depletion (SRD) and Employee Incivility (EI), Preacher and Hayes' (2004) macros, Model 14 were utilized. Before testing the moderation, the independent and moderating variables were mean-centered based on recommendations by Aiken et al. (1991). Table 5 and Figure 2 present results supporting Hypothesis 5, which indicate that the interaction effect of SRD and MFT on EI is significant (Effect = -0.1423, S.E. = 0.045, $p < 0.001$). Moreover, a simple slope test showed that the relationship between SRD and EI was weak at high MFT and strong at low MFT.

Table 6: Interaction effect

Effect	B	S.E.	P	LLCI	ULCI
Int-term SRD * MFT	-0.1423	0.045	0.002	-0.2250	-0.0580

Note: N = 251, self-regulation depletion x mindfulness traits (int-term) interaction.

Figure 2: Moderating Effect of Trait Mindfulness

Discussion

Drawing on the COR theory (Hobfoll, 1989), this study examines whether and how Supervisor Bottom Line Mentality (BLM) influences employee incivility. Based on an analysis of data ($n = 251$), we found that BLM supervisors have a positive impact on employee incivility. Moreover, perceptions of self-regulation depletion mediated this relationship, and mindfulness traits moderate it.

H1: Supervisor Bottom-Line Mentality has a positive and significant impact on employee incivility.

We found that BLM supervisors significantly increased employee incivility, confirming our first hypothesis. BLM supervisors prioritize financial outcomes, which can lead to unethical behavior and employee incivility (Quade et al., 2020). Our findings show that when BLM is emphasized, employees tend to act in ways that undermine organizational harmony and ethical standards. This result is consistent with the Conservation of Resources (COR) theory (Hobfoll, 1989), which posits that individuals strive to acquire and maintain resources, and when those resources are threatened or depleted (e.g., due to high supervisory pressure for financial outcomes), employees experience stress. This stress, in turn, can trigger negative behaviors, such as incivility, as a means of conserving or responding to resource loss. Prior literature (Greenbaum et al., 2012; Quade et al., 2020) supports this pathway, showing that bottom-line mentality can disrupt social norms and encourage counterproductive behaviors in organizations.

H2: Supervisor Bottom-Line Mentality has a positive and significant impact on self-regulation depletion.

In line with H2, our results show that BLM supervisors deplete employees' self-regulation. This happens because the constant pressure to meet bottom-line goals causes stress and emotional fatigue. As a result, employees struggle to regulate their behavior (Thau & Mitchell, 2010). Pressure from BLM supervisors makes employees more prone to unethical actions and incivility. According to COR theory, the ongoing demands from supervisors with a bottom-line mentality force employees to use psychological resources to control their emotions (Hobfoll et al., 2018). Over time, this effort reduces their self-regulation, increasing stress and negative reactions (Baumeister et al., 1998; Mitchell et al., 2019). This finding fits with evidence that excessive focus on outcomes drains employees' inner resources.

H3: Self-Regulation depletion has a positive and significant impact on employee incivility.

Hypothesis H3 was supported. We found that self-regulation is critical for managing employee incivility. Employees with strong self-regulation can better control emotions and actions, which lowers their chances of being uncivil (Inzlicht & Schmeichel, 2012). This finding shows the need to foster self-regulation to reduce the negative impact of BLM supervisors. When self-regulatory resources run low, employees cannot manage impulses and emotions. COR theory explains that depleted individuals are more likely to act defensively or maladaptively (Hobfoll, 1989; 2001). In response to psychological strain, they may engage in incivility as a coping method. Studies by Chen et al. (2016) and Babalola et al. (2022) link self-regulation depletion with workplace misconduct.

H4: Self-Regulation depletion mediates the relationship between supervisor bottom-line mentality and employee incivility.

Supporting H4, we found that self-regulation depletion mediates the relationship between BLM supervisors and employee incivility. Specifically, BLM supervisors increase job demands, leading to depletion of employees' self-regulatory resources. This depletion makes employees more susceptible to unethical behaviors, such as incivility (Muraven & Baumeister, 2000). Thus, the negative influence of BLM supervisors on incivility is, in part, explained by reduced self-regulation. This mediation finding aligns with COR theory's resource-loss spiral (Eissa & Lester, 2017) and is consistent with prior empirical models (Greenbaum et al., 2012; Lin et al.,

2022), which show that psychological resource exhaustion links stressful leadership to negative workplace outcomes.

H5: Mindfulness moderates the relationship between self-regulation depletion and employee incivility, such that the relationship is weakened when mindfulness is high and strengthened when mindfulness is low.

Our findings also support H5. Mindfulness moderates the link between self-regulation depletion and employee incivility. Employees with higher mindfulness can manage self-regulation and curb incivility (Glomb et al., 2011). When mindfulness is high, the effects of low self-regulation decrease, lowering incivility. Mindfulness is key to boosting self-regulation and guiding ethical decisions at work. COR theory holds that personal resources, such as trait mindfulness, can buffer against resource depletion (Hobfoll, 1989). Mindfulness helps people regulate attention, detach from negative thoughts, and stay calm under stress (Brown & Ryan, 2003; Glomb et al., 2011). Mindful employees are less affected by low self-regulation and are less likely to respond with incivility. This supports theory and past research (Hülshager et al., 2013; Good et al., 2016).

Theoretical Implications

Our research offers key theoretical insights. First, it shows Supervisor Bottom Line Mentality (BLM) harms organizations, mainly through BLM supervisors. These supervisors can drive unethical behaviour and incivility (Greenbaum et al., 2020). We explain how BLM supervisors foster incivility by triggering moral disengagement, thereby allowing employees to justify bad actions (Bandura, 1999). This shows why organizations must address BLM to prevent negative behaviour (Greenbaum et al., 2020).

Our research also highlights the role of self-regulation in reducing the effects of BLM supervisors. Self-regulation helps supervisors control actions and make ethical choices. We suggest organizations could limit BLM's negative impact by training supervisors in self-regulation (Glomb et al., 2011).

Our study suggests that mindfulness training for supervisors can reduce employee incivility stemming from BLM. Mindful supervisors are more aware of their actions and less likely to engage in unethical behaviour (Kabat-Zinn, 2003). Organizations could consider mindfulness training to reduce incivility and improve ethical decisions (Glomb et al., 2011).

Our research indicates that BLM supervisors have a negative impact on workplace behaviour; however, self-regulation and mindfulness can help mitigate these effects. Organizations should prioritize these factors to foster a more ethical and positive work environment.

Practical Implications

The findings of this study offer essential practical guidance for organizations, particularly within the FMCG B2B sector, on how to address and mitigate the adverse effects of a supervisor's bottom-line mentality (SBLM) on employee behaviour. Firstly, organizations should prioritize managerial training that increases awareness of the risks associated with an excessive focus on bottom-line outcomes. Leadership development initiatives should encourage supervisors to strike a balance between financial performance and employee well-being by incorporating ethical leadership and emotional intelligence into their management style. Secondly, the significant buffering effect of mindfulness revealed by this study suggests that organizations would benefit from integrating mindfulness-based interventions into the workplace. By providing mindfulness training to both supervisors and employees, organizations can foster a more positive work environment, build psychological resources, and equip individuals to manage stress better, maintain self-control, and reduce the likelihood of incivility. This approach offers a promising path towards a healthier and more productive workplace. Thirdly, fostering a supportive organizational culture is essential. This involves

establishing clear policies and practices that promote mutual respect, encourage open communication, and recognize positive behaviours. By doing so, organizations can counteract the hostile climate that can result from SBLM and make employees feel appreciated and motivated. Human resource departments should also be proactive in investigating complaints related to unethical behaviour and organizational stress. They should consider evaluating self-regulation and mindfulness traits when selecting or promoting individuals to supervisory positions. By taking these steps, organizations can create a healthier and more positive work environment, minimize the risk of workplace incivility, and enhance overall organizational effectiveness.

Future Perspectives and Limitations

Data were collected only from the FMCG B2B sector in Pakistan. Future studies could include other countries to increase generalizability. We employed convenience sampling, which limits the generalizability of the findings. Future research should consider random sampling for better representativeness. Some employees were too busy to provide quality responses, which affects the accuracy of the data. Future studies should ensure greater participant engagement. Due to time constraints, data were only collected from two cities. It's crucial to note that more time and resources would be needed to expand to additional cities for a more comprehensive understanding. Our study used a cross-sectional design, which limits the ability to track changes over time. Future research could use a longitudinal design. We used SPSS for data analysis. Future studies should consider advanced tools, such as Mplus, SAS Viya, or SmartPLS, for more complex modeling.

Conclusion

Our current research study has demonstrated how a supervisor's bottom-line mentality influences employee incivility in the FMCG B2B sector. It also explored how self-regulation depletion acts as a mediator and how specific mindfulness traits, such as emotional regulation and attention control, moderate the relationship between BLM supervisors and employee incivility. By investigating these factors, the study provides new insights into workplace dynamics under BLM supervisors, a critical issue in modern FMCG B2B organizations.

The primary objective was to underscore how BLM supervisors negatively impact employee incivility. This study not only adds to the existing body of knowledge on BLM in FMCG B2B environments but also offers actionable implications for organizations. HR departments can now proactively investigate complaints related to unethical behaviour and organizational stress. Training programs can be designed to enhance self-regulation and promote mindfulness among BLM supervisors, thereby reducing employee incivility and fostering a positive organizational culture. These measures, when implemented, can empower organizations to create a healthier, more productive work environment in the FMCG B2B sector.

While this study focused on the FMCG B2B sector, the findings are not universally applicable. Therefore, future research should explore other industries to increase the generalizability and validity of the findings. This will pave the way for a more comprehensive understanding of BLM supervisors' influence on employee incivility.

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