Leader-follower moral (dis)similarity:
A construct derived from ethics position theory designed
for organizational ethics research

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ABSTRACT

Purpose – Ethics Position Theory lacks a model of a perceiver and a target person moral (dis)similarity in general.

Aim(s) – This paper presents a construct of Leader-Follower moral (dis)similarity derived from their individual moral ideologies designed to study ethical consequences at workplace.

Design/methodology/approach – Based on similarity research papers reviewed at first, a logical assumption "the more similar moral ideology the target and the perceiver person hold; the less reasons for target to act towards the perceiver against own moral standards, and at the same time, the less bias for the perceiver to misjudge the act of the target towards him/her, and vice versa" was proposed. With regards to graphical analyses of possible assessment outcomes, three internal factors – Gap, Direction and Placement – were identified, and their methodological function in terms of ethical consequences at workplace were described.

Findings – Parsimonious assumption proved to be a warrant strong enough to study morally similar partners. However, in case of dissimilar partners, possible latency, mediation and moderation effects among internal factors leave open ends for further research.

Limitations – Lack of theory and the nature of Ethical Positions Questionnaire scales – relativism and idealism – to assess partners' moral ideologies are concerns for empirical data analysis and result argumentation.

Practical implications – Moral ideologies of leaders and followers, as individuals, might differ and this matter of fact yields at workplace as a mutual harmony or a moral conflict of ethical-philosophical reasons.

Originality/value – This paper extends Ethics Position Theory into its uncharted area and provides methodological insight to study moral decision-making phenomena related to leadership and followership from a viewpoint new to organizational ethics research.

1   INTRODUCTION

Becker and Useem (1942, p. 13; cited in Thompson & Walker, 1982) offered this definition of the dyad: "Two persons may be classified as a dyad when intimate, face-to-face relations have persisted over a length of time sufficient for the establishment of a discernable pattern of interacting personalities". Another essential point made Thompson and Walker (1982) who acknowledged that personal interdependence is an essential characteristic of the dyad. In organizational research context, Williams reported that two of the oldest phenomena in group research (indeed, in social psychology) involve the very basic question of how does the presence (psychological or physical) of other people influence our motivation and performance. Moreover, Williams (2010) claim that using dyads we can examine the rudiments of leadership and followership.

Indeed, following LMX (Graen & Uhl-Bien, 1995) legacy, leader, follower and their relationship (also reported as vertical link) have become its own research domains and a wast of research followed (e.g. Abu Bakar & Sheer, 2013; Anand et al., 2010; Belschak et al., 2018; Campbell & Swift, 2006; Chun et al., 2009; Cogliser et al., 2009; Dunegan et al., 2002; Gong et al., 2012; Greguras & Ford, 2006; Kuenzi et al., 2019; Maslyn & Uhl-Bien, 2001; Muterera et al., 2018; Phillips & Bedeian, 1994; Scandura et al., 1986; Schriesheim et al., 2011; Wallis et al., 2011; Weng & Chang, 2015; Yagil, 2006). According to LMX authors, the question "What is the proper mix of personal characteristics and leader behavior to promote desired outcomes?" captures the leader-based domain. In contrast, the question "What

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is the proper mix of follower characteristics and follower behavior to promote desired outcomes?" captures the follower-based domain of research. Relationship-based approach would focus on the dyadic relationship between the leader and the follower. The critical question of interest in this case would be: "What is the proper mix of relational characteristics to promote desired outcomes?" (Graen & Uhl-Bien, 1995).

Seen methodologically, matched-reports include parallel data from both members of a relationship and provide a rigorous method for examining questions of interdependence (Wheeler et al., 2018). Discrepancy scores, correlations, agreement coefficients, ratios, conditional probabilities, and sums reports are just a sample of the techniques researchers use to represent the dyad by combining or relating individual scores (Thompson & Walker, 1982). Thus, "effect of (dis) similarity" (Parent-Rocheleau et al., 2020), "balance in perceptions" (Cogliser et al., 2009), "disagreement due to antecedents" (Loignon et al., 2019) are just examples of headlines used to title studies related to research of Leader-Follower (dis)similarity in terms of attitudes held at workplace.

In line with all studies the author of this stduy reviewed, a model of Leader-Follower (dis)similarity based on their moral positions seems just another application idea. And yet, the Handbook of Social Psychology definitions make evident that ideologies, values, and attitudes differ in levels of abstraction. More important, authors note that ideologies are even more abstract than single values, because ideologies subsume sets of values and attitudes (Maio et al., 2006). Hence, is there a link strong enough to interconnect individual moral ideologies and values with interpersonal attitudes at work and even mutual behavior of partners towards each other? Moreover, is the difference in partners' moral ideologies a predictor of how ethics between two works at place? Since Ethics Position Theory (abbr. EPT) (Forsyth, 1980) has not been applied this way yet (Forsyth, 2019), there are open ends to solve.

The focus of this paper is to find answers not only to these questions and bring together arguments available to support the idea of a Leader-Follower moral (dis)similarity (abbr. EPsim/dis) model for a typical organizational ethics application. The first chapter sums up the Theory of Ethics Positions (Forsyth, 1980) for the sake of background information to build on. The second chapter presents assumptions behind the model suggested, defines internal factors of EPsim/dis and identifies their possible latency, mediation and moderation effects among each other and towards minority concepts designed to reflect specific workplace phenomena. The final chapter discusses assessment options for the field of organizational ethics research as well as methodological constrains and challenges related.

2   BACKGROUND TO MORAL IDEOLOGIES

The background of Ethics Position Theory (abbr. EPT) can help to explain the research problem outlined in the introduction. Back then, Schlenker and Forsyth (1977) reported that two major distinctions between three analyzed approaches to moral philosophy are notable and relevant to the present research. The first concerns the willingness to proffer the existence of universal moral codes. Deontologists assert that universal ethical principles exist and must be followed without exception. Teleologists similarly insist that universal principles exist (based on a benefit/cost ratio), though they are willing to tolerate exceptions under special circumstances. Skeptics, on the other hand, deny the possibility of developing universal ethical rules. Second, the positions differ in the degree to which they endorse idealistic versus pragmatic views. If an act fails to meet the standards of a universal rule, deontologists should condemn it regardless of the amount of harm or benefit produced by it. Teleologists are willing to tolerate negative consequences to the degree that positive consequences outweigh them and hence are more pragmatic. Skeptics should similarly be guided by consequences information, but there may be high variability across skeptical judges, with some evidencing more idealistic judgmental patterns than others (Schlenker & Forsyth, 1977). Although several different and equally valid approaches have been offered to describe individual differences in moral thought (Hogan, 1970, 1973; James et al., 1974; Kelman & Lawrence, 1972; Kohlberg, 1968; cited in Forsyth, 1980), Schlenker and Forsyth (1977) claimed developing the most parsimonious approach of all mentioned.

Table 1: Adopted from the Taxonomy of Ethical Ideologies (Forsyth, 1980).

	Low relativist	High relativist
High idealist	Absolutists	Situationists
Low idealist	Exceptionists	Subjectivists

More than four decades of research later on, Forsyth (2019) proves that people's moral judgments can be explained by taking into account their intuitive beliefs about morality and that these beliefs may vary in two basic ways – concern for the consequences of the action (idealism) and the consistency of the action with moral standards (relativism). To describe the extremes of idealism, some individuals idealistically assume that desirable consequences can, with the "right" action, always be obtained. On contrary, those with a less idealistic orientation, on the other

hand, admit that undesirable consequence will often be mixed in with desired ones (Forsyth, 1980). On the other side, in terms of relativism, some individuals reject the possibility of formulating or relying on universal moral rules when drawing conclusions about moral questions, whereas others believe in and make use of moral absolute when making judgments (Forsyth, 1980).

Relativism and idealism, as independent dimensions, yield four logical extremes of individual's moral ideology (Table 1). According to Forsyth, absolutists are principled idealists who believe people should act in ways that are consistent with moral rules, for doing so will in most cases yield the best outcomes for all concerned (Forsyth, 1980) respectively principled idealists who endorse both reliance on moral standards and striving to minimize harm done to others (e.g., deontologists) (Forsyth, 2019). Situationists are idealistic conceptualists who favor securing the best possible consequences for all concerned even if doing so will violate traditional rules that define what is right and what is wrong (Forsyth, 1980) respectively idealistic contextualists who value minimizing harm rather than reliance on moral standards that define right and wrong (e.g., humanitarians) (Forsyth, 2019). Subjectivists are pragmatic relativists who base their ethical choices on personal considerations, such as individualized values, moral emotions, or an idiosyncratic moral philosophy (Forsyth, 1980) respectively realists who do not endorse moral standards that define right and wrong or the avoidance of harmful consequences (e.g., act utilitarians, amoralists) (Forsyth, 2019). Exceptionists are principled pragmatists who endorse moral rules as guidance for actions, but admit that following rules will not necessarily generate the best consequences for all concerned (Forsyth, 1980) respectively conventionalists who tolerate exceptions to moral standards when benefits offset potential harmful consequences (e.g., rule-utilitarians) (Forsyth, 2019). In the same way, since the introduction of Taxonomy of Ethical Positions (Forsyth, 1980) a well-documented personality typology related to demography has been published by now (Forsyth, 2019).

For sake of further theorizing, equally important is the availability of wast research related to business, management and leadership (e.g. Barnett et al., 1994; Bass et al., 1999; Butler, n.d.; Demirtas, 2015; Fernando et al., 2008; Green & Wier, 2014; Hastings & Finegan, 2011; Henle et al., 2005; Ismail, 2014; Jha & Pandey, 2015; Johnson, 2007; Malik et al., 2019; Nayır et al., 2018; Pekdemir & Turan, 2015; Putranta & Kingshott, 2011; Ramasamy & Yeung, 2013; Rawwas et al., 2019; Ruiz-Palomino & Martinez-Cañas, 2011; Shukla & Srivastava, 2016, 2017; Tansey et al., 1994; Valentine & Bateman, 2011; VanMeter et al., 2013; Yu et al., 2014) as well as intercultural research (e.g. Vitell et al., 2003; Bhattacharya et al., 2018; Forsyth & O'Boyle, 2011; Forsyth et al., 2008; József et al., 2018; Poór et al., 2015; Smith, 2009; Swaidan et al., 2008) proving dependency of ethics on culture and many other applications summed up it the book "Making Moral Judgments: Psychological Perspectives on Morality, Ethics, and Decision-Making" (Forsyth, 2019). Despite such a long history of EPT research, the author of this study concludes there is no evidence of model related to perceiver and target person moral (dis)similarity in general.

3   MODELING MORAL (DIS)SIMILARITY

Drawing form Ethical Position Theory review in the introduction chapter, the author of this study sums up key the points crucial to reason up general assumptions behind the model herein suggested. Firstly, there is valid Ethics Position Questionnaire (Forsyth, 1980) (abbr. EPQ) and short form of it (Forsyth, 2019). Secondly, EPT was developed (Forsyth, 1980; Schlenker & Forsyth, 1977) and further tested (Forsyth & Pope, 1984; Forsyth, 1981, 1985; Forsyth & Berger, 1982; Forsyth & Jr, 2013; Forsyth & Nye, 1990; Nye & Forsyth, 1984) as individual moral judgment theory. Thirdly, a moral position implies individual's behavior (e.g., Forsyth et al., 2008; Forsyth & O'Boyle, 2011) but testing of predictability was not sufficient (Forsyth & Berger, 1982; Forsyth & Nye, 1990) due to a variety of uncontrolled situational factors. Moreover, neither the test of "dyadic analytic ability: The critically important ability to solve difficult cognitive tasks through collaborative problem solving" failed to predict cheating behavior (Forsyth, 2019, p. 123). Finally, important to note is that Forsyth et al. conducted studies of intended (note: self-reports not behavior resulted as perceived by others) behavior (Forsyth, 2019, p. 115) in experimental laboratory settings on psychology students.

The Leader-Follower moral (dis)similarity model (abbr. EPsim/dis) derived from individual EPQ data calls, instead, for an empirical research in a business setting. General assumptions behind EPsim/dim and towards further theory conceptualization can be explained on the example of any two individual actors as following:

Proposition 0: From the perceiver's perspective is the moral ideology of the target person a controlled situational factor.
*Proposition 1: The more similar moral ideologies the target person and the perceiver person hold, the less likely it is for the perceiver to misjudge the behavior of the target person towards him/her, and vice versa.*
Proposition 2: The more similar moral ideologies the target person and the perceiver person hold, the less likely it is for the target person to act towards the perceiver against his/her own moral standards, and vice versa.

In other words, partners with similar morality should share a common base when it comes down to intuitive emotional as well as rational reasoning of any situation a Leader and Follower might encounter. And vice versa, partners with dissimilar morality would tent to argue "over own moral positions" (wording inspired by Fisher et al., 2011) on cost of work-related interests.

The model of EPsim/dis can be explained subsequently using graphical analysis of possible assessment outcomes (Figure 1). The Gap is the absolute distance between partners' moral positions (compare x1 and x2). Since relativism and idealism are independent, orthogonality aligned, dimensions, the Gap can be evaluated using Pythagoras sentence. Besides that, or course, the Gap exists in terms of relativism and idealism independently too. Technically seen, the Gap as a factor is the answer to the analysis of moral (dis)similarity. And yet, the Gap shall not to be interchanged with the definition of EPsim/dis per se. There are another two critical internal factors of EPsim/dis construct to be considered. The Direction is the relative position of partners' moral positions to each other. A more absolutist follower but more subjectivistic leader (e.g. 1=F and 2=L) would not yield the same setting as if their moral positions were vice versa (e.g. 1=L and 2=F). Likewise the Gap, the Direction can be also distinguished in terms of relativism and idealism separately. The Placement represents the general character of partners' moral interaction. The Placement can be evaluated as mean value of partners' individual EPQ measurements which, again, exist on terms of relativism and idealism independently. Even the though Gap and the Direction might be of the same setting, the Placement of each dyad might vary (dyad A and dyad C) independently on top of all (Figure 1).

Figure 1: Examples of Possible Leader-Follower (Dis)Similarity Settings
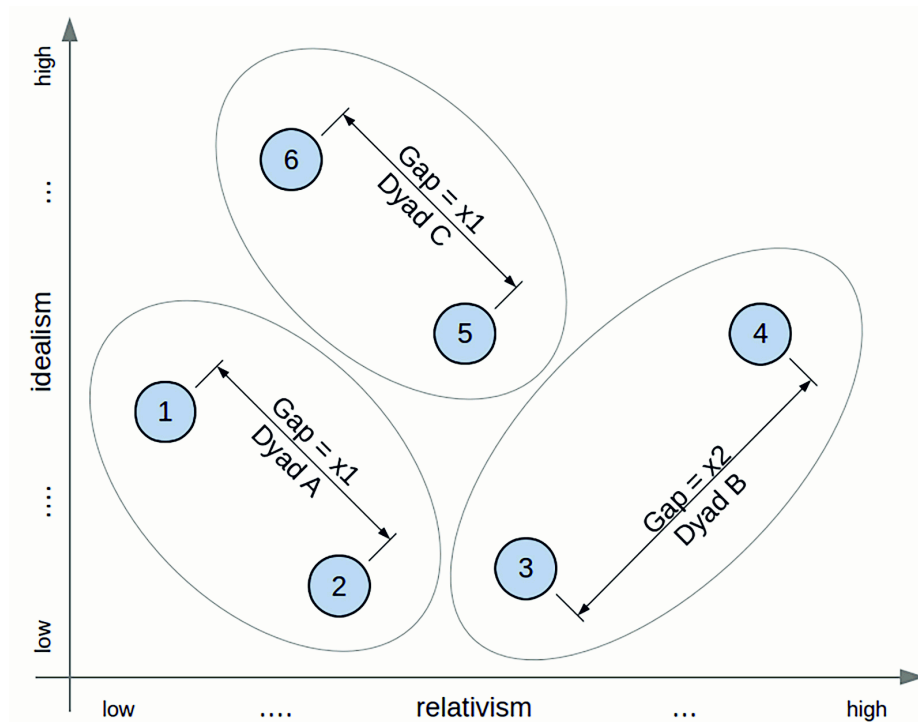
Hence, there have to to be internal interactions among all three factors identified (Figure 2) that would influence the correlations with the minority concepts assessed (e.g. satisfaction with leader, supervisory procedural justice, promotability or any other mutually oriented concepts). Logic suggests that, in the case of absolutely similar partners, the Gap and the Direction are non-existential effects. Subsequently, the more similar partners are the more is their relationship effected solely by Placement. On the other hand, when it comes down to research of dissimilar partners, the author of this study suggests these following working hypotheses:

Figure 2: EPsim/dis Internal Factors and Related Working Theses
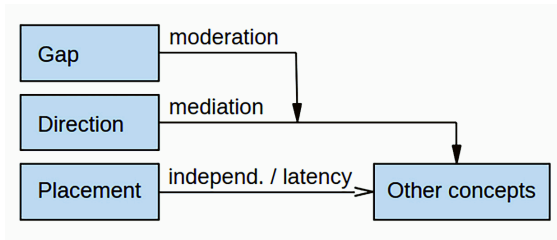
Proposition 3: If there is no Gap, there is no Direction.
Proposition 4: The bigger the Gap, the more effect the Direction has, and vice versa.
Proposition 5: The more effect the Direction has, the less effect the Placement has, and vice versa.

Placement can be seen as the most independent variable among all internal factors (Figure 2). Moreover, due to resident nature of Placement, an effect of latency (Bollen, 2002) to Direction and Gap can be foreseen. Direction as a variable, however, appears to mediate the effect of Placement on minority concepts. Due to the nature of mediation (Baron & Kenny, 1986), certain magnitude of the Gap (Figure 3: 2nd threshold) would strengthen the effect of Direction to such an extend, that the effect of Direction would replaces the effect of Placement on minority concepts. Thus, the Gap as variable appears to moderate the effect of the Direction per se. Again, the nature of moderation (Baron & Kenny, 1986) implies that the Gap would strengthen or eliminate the effect of the Direction completely. Hence, the Gap as a moderator appears not to effect the Placement directly but indirectly through the effect of the Direction. Building on these internal assumptions, the Gap, the Direction and the Placement interfere each other within the Leader-Follower dyad and all together rule the ethics at workplace from inside out (Figure 2).

Figure 3: Character of EPsim/dis in it's Two Theoretical Extremes
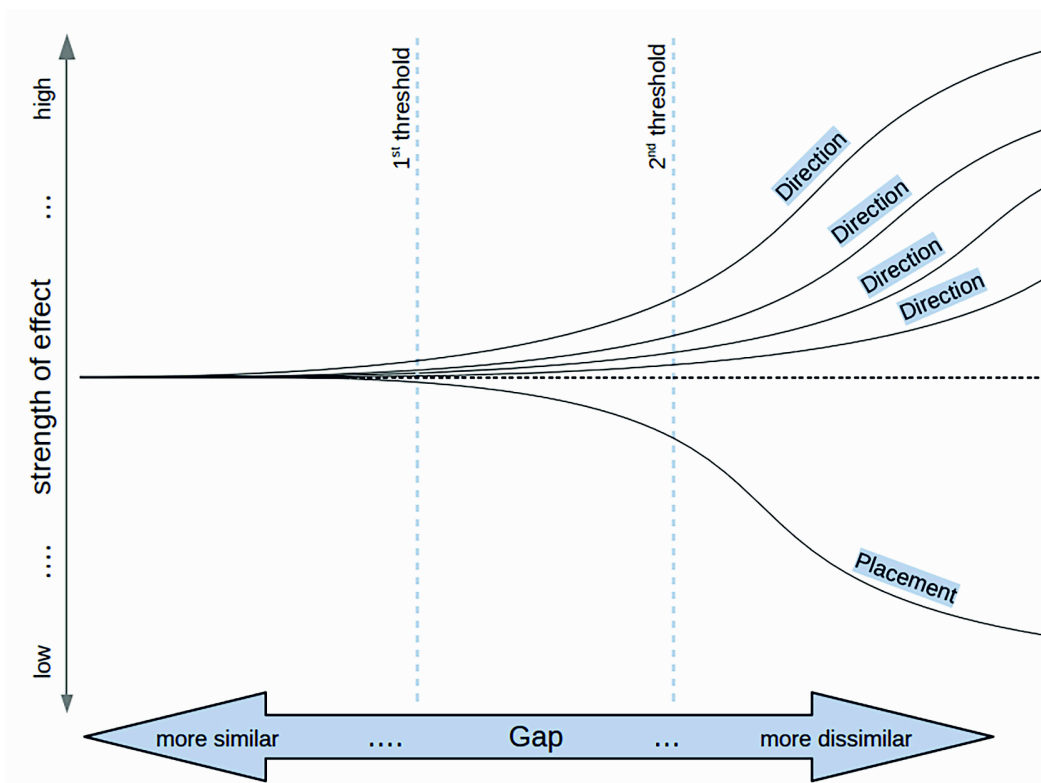
Another and last essential point to make about this model is the variable non-linear multidimensionality of EPsim/dis construct (Figure 3). Again, logic suggest that while researching morally similar partners, Placement shall be the main concern. On the other hand, when examining dissimilar partners, Direction and Gap – apart from the possibility of a latent effect of the Placement – shall be the main research concern. However, the joint effect of the Direction and the Gap yield a variety of effects within and inside-out of the Leader-Follower dyad to be considered depending on partners' relative moral position assessment. Such a characteristic appears to be an intrigue finding because there is a lack of theory available to support this construct of EPsim/dis (Figures 1, 2, 3) completely. Put in other words, the herein suggested Leader-Follower moral (dis)similarity model significantly extends Ethics Position Theory.

4　DISCUSSING EMPIRICAL CHALLENGES

Easier said than done, assumptions (Propositions 0, 1, 2, 3, 4, 5) made behind the EPsim/dis construct led to a discussion about future research directions. More specifically, general assumptions (Propositions 0, 1, 2) were formulated unbiased by intention in order to study any form of ethical consequences EPsim/dis might cause to leaders and followers at workplace. While internal assumptions (Propositions 3, 4, 5) were deduced to examine the change of ethics between morally similar and dissimilar partners in detail. On the other hand, the nature of EPQ scales given leads to a discussion towards empirical limitations. Following the methodological-analytical approach set in this paper, the last chapter discusses challenges to overcome for further research.

Before starting, let us remind that the Ethical Position Theory (Forsyth, 1980) brings a cross-philosophical background into typical research of organizational ethics with it. Relativism, idealism as well as all four moral ideologies were derived from the original authors' observations of commonalities among three strong schools of ethical philosophy: deontology, teleontology and skepticism (Schlenker & Forsyth, 1977). As pointed out in the first chapter, Ethics Positions do not dictate what is right or wrong on its own. On the contrary, this theory is about individual moral believes, convictions or ideologies that define individual standards, according to which individuals judge what is right or wrong to them. Therefore, any form of ethical harmony or conflict between morally similar and dissimilar partners herein discussed is expected to be of ontological reason in general. More specifically, the author of this study suggests that the diversity in partners' morality cause ethical consequences relative to, and depending upon, actors' individually held moral positions (Proposition 1,2). Thus, moral (dis)similarity at the workplace would stand for the boundary – mainly unconscious or intuitive – between the mutual understanding (Figure 3: up to 1st threshold) of Leader and Follower and their value-laden option-contradicting conflict (Figure 3: above 2nd threshold) in mutual act in general.

To start with methodological challenges, Proposition 0 claims that the ethical position of the partner (target person) is a controlled situational factor when considering the viewpoint of the perceiver. And yet, people react on the basis of perceptions of reality, not reality per se (Ferris & Judge, 1991). To explain this limit, Ferris and Judge (1991, p. 464) concluded that supervisors and subordinates may hold quite similar (actual similarity) attitudes or values, but not know it. Authors also noted that in such situation, similarity would not be expected to affect reaction or behavior. However, the perception of similarity might, authors conclude. Moreover, EPQ scales are self-reports only, not designed to assess partners' moral position. Saying that, there is a need for further research to control the actual partners' moral (dis)similarity using minority concepts accompanied that would reflect perceived (dis)similarity.

Perhaps the ABC of attitudes might help with the further selection of minority concepts. General psychology recognizes affective – cognitive – behavioral attitudes and this categorization has also an application in examining leadership theories from an attitudinal viewpoint of the follower (e.g., Lee et al., 2015). Since EPQ scales tap moral believes, convictions and ideologies, the author of this study suggests that (a) monitory concepts taping just cognitive, intellectual or logical abilities of dyadic partners would be useful to control perceived (dis)similarity. In contrast, (b) monitory concepts assessing partner's emotions and behavioral motivations towards each other would be useful to assess ethical consequences related to EPsim/dis. Such an assessment distinction underlies the fact that the actual workplace harmony or conflict between leaders and followers would be very difficult for them to spot and reason up. Hence, EPsim/dis research might, for example, lead to a better understanding of in-group effect articulated by LMX (Graen & Uhl-Bien, 1995) and/or explain chances for followers to be promoted.

The next challenge relates to Proposition 1 which claims that the more similar moral ideology the target and the perceiver person hold, the less bias for the perceiver to misjudge the act of the target towards him/her, and vice versa. Wast of attitudinal similarity research and the proverb "people judge others how they judge themselves" shall be a warrant reliable enough to support the EPsim/dis construct as long as the target and the perceiver are similar indeed. However, the more morally dissimilar partners are, the less use this proverb for science has. An example suitable for EPsim/dis theory can be found in the comparison of social intuitionist and rationalist approaches to moral judgment. Davis and Rusbult (1998; as cited in Haidt, 2001) documented a convergence process, which they called attitude alignment. In regards to this work, Haidt noticed that, however, if both parties began with strongly felt opposing intuitions (as in a debate over abortion), then reasoned persuasion would be likely to have little effect, except that the post hoc reasoning triggered in the other person could lead to even greater disagreement, a process labeled attitude polarization (Lord et al., 1979; as cited in Haidt, 2001). Further research therefore needs to reflect ethical consequence related to EPsim/dis using minority concept with mutually oriented scales and compare data measured from both sources.

An even more intrigue challenge relates to Proposition 2 which claims that the more similar moral ideology the target and the perceiver person hold, the less reasons for target to act towards the perceiver against own moral standards, and vice versa. This claim follows the idea of behavior predictability, which has been a tempting ambition for many social researchers (e.g., Guyer & Fabrigar, 2015). However, even Forsyth, interested in the link between EPT and intended behavior, concluded that even though people who vary in their level of idealism and relativism report acting differently in morally turbulent situations, studies of actual moral behavior do not confirm these differences;

Absolutists were, if anything, more likely to act in ways that were morally questionable compared to individuals who endorsed less idealistic ethics positions. Forsyth concluded that these findings reinforce the importance of investigating moral behavior in situ rather than relying only on individuals' predictions about their actions (Forsyth, 2019, p. 126). Apart from that, behavior research has it's in-rooted challenge related to perception taken to overcome as well. To explain on an example, Herbst (1953; in Huston & Robins, 1982) primarily interested in the interpersonal behavior rather than the respondent's perception of it, has argued that the self-report of behavior is a valid representation of that behavior. But Huston and Robins criticized that such a view can be sustained only under certain circumstances. Authors warned that actual behavior is irreversibly drawn into a subjective black hole; the entire inquiry is couched in terms of processes taking place inside the head of each participant in the relationship (Huston & Robins, 1982). Saying that, further EPsim/dis research shall select and assess minority concepts as (a) self-reports to reflect intended behavior of one partner towards the other one and, vice versa, (b) other-reports to reflect the result of this behavior as perceived by the other partner. In other words, the assessment of behavioral intention can be seen as an antecedent caused by one partner, and vice versa, the perceived behavior can be seen as the consequence resulted to the other partner. Thus, considering limits of previous propositions, the attitude-behavior link might be proven to work when partners are rather morally similar than dissimilar.

Putting it all together, EPsim/dis allows to study organizational ethics from a new viewpoint and within one integrated construct that possibly influences ethics of unknown manners so far. An asset for any empirical research is the personal typology and related demography (Forsyth, 2019) that EPT incorporates. However, EPsim/dis limits discussed above partially constrain research of any of the three domains – leader – follower – relationship as pointed out by LMX (Graen & Uhl-Bien, 1995) in the introduction of this paper. Subsequently, being in a dyad means that the role of the perceiver and the target person might change between leader and follower as needed. Therefore, further research should also consider whether (a) leadership or (b) followership is the focus before selecting minority concepts to assess ethical consequence and/or prove assumption behind EPsim/dis. Besides that, seen methodologically, the domain of EPT is individual psychology. Therefore, any cross-source analyses related to EPsim/dis would be limited due to the shift between partners' actual and perceived ethical position. With this regards, further research shall consider EPsim/dis rather as two variables; one representing the Leader's moral (dis)similarity to Follower and the other one vice versa. On one side, the leaders' (apparent) moral ideology influences the followers' perception of any work-related minority concepts measured at the followers' side. And, on the other side, the follower's (apparent) moral ideology influences the leaders' perception of any work-related minority concepts measured at the leaders' side. In other words, especially when testing EPsim/dis, the emphasis of further research shall be on within-source correlation analyses from each partners' viewpoint independently and, if possible, on contrasting them against each other to prove assumptions made.

Finally, all limits related to general assumptions (Proposition 0,1,2) might add up successively or, on the other side, might eliminate each other. However, the Gap, the Direction and the Placement (Figure 2) as well as the insight into the internal mechanism of ethics of the two (Proposition 3,4,5) were proposed logically without theory to support them. Therefore, the author of this study leaves no comments in this case in order to keep further research as unbiased as all assumption were made. Perhaps this is the risk what it takes to examine how new EPsim/dis construct works or, even, how leaders and followers develop and share unique "dyadic morality" (cf. Schein & Gray, 2018; Gray & Wegner, 2012) among each other.

5   CONCLUSION

The aim of this paper was to present and discuss a construct of Leader-Follower moral (dis)similarity derived from individual EPQ data (abbr. EPsim/dis). This construct was modeled up based on the following theses "the more similar moral ideology the target and the perceiver person hold; the less reasons for target to act towards the perceiver against own moral standards, and at the same time, the less bias for the perceiver to misjudge the act of the target towards him/her, and vice versa".

Theoretical operationalization of this simple idea lead to an identification of three internal factors related to this construct – the Gap, the Direction and the Placement – and to the deduction of their possible latency, mediation and moderation effects among each other. Moreover, all three EPsim/dis internal factors jointly are expected to yield ethical consequences at workplace but of theoretically unpredictable quality.

Since there is no other organizational research based on partners' moral (dis)similarity derived from Ethics Position Theory, these findings confirmed that there are opened ends to this piece of theory. Therefore, this paper proposes exploratory experimental research to be conducted at first. Despite this fact, EPsim/dis construct can be assessed with any work-related minority concepts. Thus, further empirical organizational ethics research might focus on phenomena related to leadership as well as followership.

The main characteristic of EPsim/dis is that it has an ethical-philosophical background as the Ethics Position Theory (abbr. EPT) has. Hence, at workplace, EPsim/hence might predict a mutual harmony or a moral conflict of ethical-philosophical reasons. Nevertheless, further empirical research must take the risk of pioneering in order to contribute to the field of organizational ethics with more specific results.

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