



Organizational noncompliance: an interdisciplinary review of social and organizational factors

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Abstract

Noncompliance -- a critical aspect of organizational life -- fits into the core of many social science disciplines. However, to date, the diverse knowledge on the subject has not been integrated. This article provides a systematic review of existing interdisciplinary scholarship on social and organizational factors of noncompliance. Using a grounded theory approach, we elaborate a generic conceptual framework that includes a basic classification scheme to better understand the opportunity factors that make this behavior possible and a six-cell typology to capture the essential features of the motivations for noncompliance within organizations. The two main components of the opportunity structure can be classified as organizational-structural factors and regulator-related factors. Considering the motivation of noncompliant actors, the study presents three major perspective categories: utilitarian, normative, and relational approaches. The other critical dimension along which most studies explain noncompliance is the rule systems with which actors can be noncompliant. There are internal rules -- policies and procedures developed internally by an organization, and external rules -- general laws and regulations mandated by external governing authorities.

Keywords Regulation · Noncompliance · Government · Rational choice · Moral norms · Networks

1 Introduction

Organizational actions are shaped by a variety of formalized requirements of behaviors imposed by different governing bodies (March 1997). Compliance with such

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requirements is an essential part of organizational life. It shapes individual, collective, and organizational behavior towards alignment with the authority's objectives. Compliance also functions as a coordination mechanism by pressuring different actors to cooperate and produce particular outcomes. Finally, since many rules are in fact "preformed decisions," being compliant with them reduces uncertainty and ambiguity in performing organizational activities (Dehart-Davis 2017, 27). Yet deviation from these mandatory expectations is surprisingly common. Rank-and-file employees as well as managers in public, nonprofit, and private organizations break minor or more serious rules on a daily basis, and often whole organizations are noncompliant with government regulations. Scholars have argued that such rule breaking is not an abnormal condition at all but rather constitutes the essence of everyday bureaucratic routine (Coleman 1987; Palmer 2012; Martin et al. 2013; Gray and Silbey 2014). Regardless of its conceivable normal characteristics, noncompliance can have crucially negative and sometimes even lethal consequences for customers, employees, ordinary citizens, and whole societies. On the other hand, noncompliance can save lives – for example, when paramedics who are forbidden to do surgical operations nonetheless perform an emergency Caesarean section to deliver the baby of a woman who is in cardiac arrest and cannot not be revived (Chen 1997). Compliance requirements that are too strict and/or too numerous may also overburden the administrators, affecting employee morale and performance (Migchelbrink and Van de Walle 2020).

Scholars in different social science disciplines have been curious to understand the phenomenon of noncompliance, but little attempt has been made to translate these findings systematically into a comprehensive interdisciplinary review or a generic conceptual framework. We used a grounded theory approach that involves inductive content analysis to develop an integrated model that incorporates the current state of knowledge and we explicitly synthesized interdisciplinary approaches to capture the variations of the phenomenon. We believe that this holistic conceptual framework will contribute to the establishment of better ways of preventing or dealing with non-compliance. The topic also is important to managers in public, nonprofit, and private organizations and regulators who need a better understanding of the explanatory factors of the phenomenon.

Noncompliance is a complex phenomenon. It has many distinctive forms that happen in different types of organizations at various levels of any given hierarchy. Here are some examples of these activities:

- 1) An officer working for a government department takes bribes for giving licenses to unqualified truck drivers.
- 2) A plumber employed by a large construction company does some extra work in a household and puts the cash from the side job in his own pocket, not reporting it to his employer.
- 3) A worker operates equipment under the influence of alcohol.
- 4) A federal employee posts and comments on social media in a manner that is against his agency's media policy.
- 5) A customs officer at a border allows her kin to smuggle cigarettes and alcohol.
- 6) Truck drivers exceed the speed limit by five miles per hour because they know that traffic police allow such minor violation without issuing speeding tickets.

- 7) A group of employees engages in sabotage against their organization by disassembling key parts of machinery.
- 8) A government contractor violates minimum wage and overtime pay requirements.
- 9) Independent firms in the same industry form a cartel and participate in bid rigging in public procurement procedures.
- 10) Soldiers refuse an order to shoot unarmed civilian protesters.

Early ideas on bureaucracy -- such as Max Weber's (1978) work -- took for granted that in rationally operating "machines," rules are followed (Dehart-Davis 2017, 62). Scholarly focus on noncompliance emerged in the 1950s when sociologists realized that rule violation in organizations is in fact prevalent (Gouldner 1954; Blau 1963). Since then, many scholars in various disciplines have used different angles to observe and explain particular elements of the organizational noncompliance phenomenon. But is it possible to craft a generic interdisciplinary interpretation of such fragmented explanations? There are reviews in public administration, political science, and organization studies journals on noncompliance and neighboring concepts such as bureaucratic rule breaking, organizational rule violations, and misconduct -- yet these authors do not go beyond their disciplinary boundaries (Meier and Morgan 1982; Martin et al. 2013; Greve et al. 2010; Weaver 2014; Winter and May 2001; Siddiki et al. 2019). This study intends to cross such boundaries and provide a wider and more general understanding of the phenomenon. Our main objective is to review the key interdisciplinary literature on noncompliance and synthesize it into one overarching framework. Three research questions guide our literature review: What are the factors shaping noncompliance within a formal organizational context? What are the main theories and conceptions in different disciplines explaining the social behavior of noncompliance? Are there common elements of these explanations that help us develop a more integrated model?

Using grounded theory, a method originally developed by Glaser and Strauss (1967), this study presents a systematic literature review of 194 empirical and conceptual papers in 42 journals. Our approach differs from earlier, discipline-specific approaches since we review literature across four social scientific fields: political science, public affairs/administration, organization studies, and sociology. As a result, the paper draws on social and organizational aspects of the phenomenon for which current theories provide explanations. It presents a classification of opportunity factors that make noncompliance possible and a six-cell multidimensional typology of motivation-based explanations of such activities. This is the basis of the conceptual framework we are advancing in this study.

The article proceeds as follows. The next section discusses our methodological approach to reviewing the literature and to developing a classification of noncompliance theories. The following section presents the way we conceptualize noncompliance within an organizational context, based on our understanding of the current state of knowledge. Third, the main explanatory factors, theories, and concepts related to noncompliance are presented. Finally, the [discussion](#) section offers some implications for research.

2 Defining the domain

In general terms, noncompliance is defined as “the fact of not obeying a rule or law” (Cambridge Dictionary 1995). Scholars studying noncompliance in the public sector refer to it as a behavioral state in a specific time, situation, and place where actors do not conform to directives (Siddiki et al. 2019). This view suggests that at least two actors are involved in noncompliance: a target whose behavior is subject to compliance and an authority who is the source of the request of compliance. “Rule or law” and “directives” imply a regulation created by formal authorities; hence in this analysis, we do not include violation of not-formally-defined expectations such as wishes, moral standards, or informal norms. Although the level of formalization may vary, the rules discussed here are typically written and/or codified.

The majority of the literature on compliance we reviewed limits its scope to situations in which the target is expected to follow rules and is fully aware of it (Weaver 2014; Gofen 2015). Following this practice, we excluded cases when actors engage in noncompliance without their own awareness and when noncompliance happens by accident or mistake. Noncompliance has a strong obligatory dimension: Obeying a rule or law is not voluntary for the target. It means that a detected rule violation usually induces enforcement and/or punitive sanctions of some kind imposed by the regulator. In our analysis, rule violation occurs within a formal organizational context. Activities in which the actor’s organizational status or attributes are not relevant are not part of this analysis. The organizational context indicates that the actors are in a highly controlled institutional environment where internal rules restricting organizational members’ activities may be even stricter than those regulating citizens’ behavior outside the organization. For instance, the state does not regulate what type of clothes people can wear (only nudity might be against the law); however, many organizations have strict dress codes. Another example is free speech rights including social media activities that may be more restricted inside than outside the organization.

Organizational actions are shaped by a variety of formalized conformity requirements (March 1997). In this article, we generally call these formal requirements “rules,” yet they may have different names or forms, such as policies, directives, codes, standard procedures, guidelines, protocols, reforms, executive orders, regulations, ordinances, or laws.

Many articles we reviewed referred to noncompliance as a dichotomous variable, treating actors as either compliant or noncompliant. Yet we found that several other studies claim that the phenomenon is more complex than that. Noncompliance can be selective, such as when the same actor violates particular rules but follows others, since some are regarded as more important to comply with than others (Lehman and Ramanujam 2009; Hyun et al. 2016). Terms such as “workaround” and “rule bending” refer to the phenomenon where employees choose to depart from the requirements of a rule or comply with only part of a rule (Bozeman et al. 2021). Other scholars viewed noncompliance as a dynamic process, suggesting ongoing interaction between the regulator and the regulated. For example, the target’s reaction may not be clear noncompliance; it could be attempts to resist, change, or negotiate newly imposed regulations or to pretend to be compliant by deception (Overman

et al. 2014). Moreover, rules can vary in their level of clarity and more ambiguous rules are likely to be open to multiple and even conflicting interpretations by the actors (Edelman 1992; Goodrick and Salancik 1996; Lehman and Ramanujam 2009). Sometimes minor noncompliance is tolerated. For example, the aforementioned case of police officers allowing drivers to exceed the speed limit by five miles per hour before a speeding ticket is issued (Siddiki et al. 2019).

Noncompliance has an important time dimension as well. For example, the compliance level among targets may be initially low but gradually improving (Charbonneau et al. 2018). Interestingly, this may happen the other way round when the level and frequency of noncompliance gradually grows through a slow erosion process (Martinez-Moyano et al. 2014). Actors might also be partially compliant, violating some elements of the rule while following others -- late submission of required information, for example.

The reader may ask the legitimate question why we left out an important discipline, psychology, from this paper. As Siddiki (2019) and co-authors note, compliance behaviors emerge at three levels of analysis: micro (individual), meso (group/organization), and macro (social system) levels. Many studies of noncompliance or similar behaviors focus on the micro level, observing the mental states of the individual or even move toward the biological end of psychological science. This psychological line of the research often addresses the questions of how and why people make moral choices, focusing on non-conscious processes in moral behavior as well as instances where people are aware of a moral dilemma (Moore and Gino 2015). Studies also focus on other factors, such as the experience of anxiety and psychological stress (Little et al. 2011; Robinson et al. 2014), self-esteem (Martinez-Moyano et al. 2014), self-efficacy (Keulemans 2021), emotionally hurtful human experiences such as ostracism (Peng and Zeng 2017; Morgan et al. 2018), or psychological traits (Pletzer et al. 2019) to explain deviant or unethical behavior in organizations.

The approach of this study is distinct from the psychological perspective. The goal of our analysis is to integrate social and organizational theories of noncompliance by focusing on meso and partially on macro levels. We view noncompliance as an outcome of collective forces of interactions as well as social forms and structures instead of individual psychological factors.

Yet this does not mean that we think that psychological explanations are not important. In fact, quite the opposite: We believe that the integration of approaches from moral psychology and cognitive neuroscience into social and organizational theories would be crucial to fully understanding noncompliance through a truly interdisciplinary perspective. Unfortunately, we do not have room for that kind of analysis in this study. Such an effort may require a stand-alone paper or even a book. Instead, we provide here a conceptual framework that may serve as a basis for the future integration of the micro, meso, and macro levels.

3 Methodology

For this article, we reviewed and synthesized existing empirical and conceptual studies in different disciplines on noncompliance and analogous concepts within a formal

Table 1 Search terms

compliance	misconduct
counter-norm(s)	misdeed
deviance	misdemeanor
deviant	noncompliance
dishonesty	norm-breaking
disobedience	offense (also offence)
extralegal	rule-breaking
insubordination	rule-following
integrity	rule-violating behavior (also behaviour)
law-violation	rule-violation
lawless	transgression
malfesance	unethical behavior (also behaviour)
misbehavior (also misbehaviour)	wrongdoing

organizational context. Our study is based on qualitative analysis. It encompasses articles with a focus on either public, nonprofit, or private organizations. We will now describe our process.

3.1 Data collection

There are multiple ways to select samples for systematic literature reviews when conducting organizational research (Hiebl 2021). Time and resources available for our review partially influenced our choices (Booth et al. 2016). We conducted a keyword search and addressed research published in the last 13 years to keep the review sample size manageable. Moreover, we choose to review only articles that have been published in certain journals, i.e., those regarded highly in the international scholarly community.

First, we developed 26 search terms through discussions with experts and through the background knowledge of the authors of this article. They are either synonyms for noncompliance or terms that are somewhat similar in meaning. Table 1 shows the search terms. As a second step, using these terms we conducted searches based on title, abstract, and keywords for published articles in academic journals ranked within the top 20 by Google Scholar in each of the following fields: public policy and administration, political science, sociology, and human resources and organizations. We searched for articles published between January 1, 2009, and December 31, 2021. In addition, we used the Web of Science and the Chartered Association of Business Schools (ABS) list to cross check these search terms. We also had conversations with experts on the subject matter itself so that we did not miss important publications from journals not covered by our working list. We considered both conceptual and empirical articles. In the latter group we included qualitative, quantitative, and mixed-methods studies. Since our research focuses solely on social and organizational factors that explain noncompliance, journals from fields such as psychology, cognitive neuroscience, behavioral economics, and evolutionary biology were not included in the sampling process. Although our list includes some journals (E.g. Annual Review of Organizational Psychology and Organizational Behavior or Journal of Organizational Behavior) that publish articles with a social psychological approach.

The search for this project included journal articles published in 42 academic outlets over a period covering 13 years, ensuring thorough coverage of the research in this subject area. The search resulted in 262 articles for analysis. Then we briefly reviewed each article and excluded results that (a) did not explicitly consider the formal organizational context while discussing noncompliance; (b) provided analysis at supra-organizational levels, such as noncompliance of states or countries; and (c) focused strictly on psychological or biological factors to explain noncompliance. It is important to note that we included articles with social psychological approach. Finally, 194 articles were selected. The journals and the types and number of articles within each discipline are listed in Table 2.

3.2 Coding and analysis

Content analysis procedures informed in grounded theory (Glaser and Strauss 1967) were used to identify relevant terms, concepts, and themes throughout the journals. Using grounded theory as a method for reviewing literature may provide in-depth analyses of empirical facts and related insights (Wolfswinkel et al. 2017). This type of analysis is inductive and iterative in nature. It is inductive because it enables the key themes and ideas to emerge during the analytical process of systematic inquiry instead of being deductively derived beforehand. It is iterative because when conducting a grounded theory-based literature review, one finds that the emerging codes, concepts, ideas, and themes have been frequently revised by researchers.

We used qualitative coding, guided by the research questions, as the main analytical method. The first author and the third author used MAXQDA software to code each article independently. We applied a three-level coding process to synthesize knowledge on noncompliance. In the first-level coding, the coders read all selected articles and used “open coding” to create categories (higher-order conceptualizations) and subcategories to capture groups of concepts explaining noncompliance (Wolfswinkel et al. 2017). Using open coding, we essentially read each line, sentence, paragraph, etc., in search of the answer(s) to the questions, “What is this about?” and “Does it answer our research questions?” As a next step, the two coders resolved discrepancies between their coding systems through dialogue and clarification.

In the second-level coding, the two authors worked together and used “selective coding” to integrate and refine the main categories that were previously identified; we did this by comparing and developing relationships between them (Wolfswinkel et al. 2017). The researchers also documented the coding process and wrote memos. During this phase, we significantly reduced the number of original codes. One of the main contrasts that emerged during the second-level coding process was the difference between opportunity and motivation factors in explaining noncompliance. Such distinction has been widely made in the literature on organizational misconduct and white-collar crime (Vaughan 1982; Coleman 1998; Ashforth and Anand 2003; Pinto et al. 2008; Bertrand et al. 2014). *Motivation* refers to factors that prompt individuals or organizations to act in a noncompliant manner, while *opportunity* describes the context that makes noncompliance possible.

In the third-level coding, we moved our analytical process to an even higher level of abstraction and created the few major themes of our review process. Instead of

Table 2 Journals and the types and number of articles

Discipline	Journal	Type				Total	
		Quantitative	Qualitative	Mixed Methods	Conceptual		
Public Policy and Administration	Transforming Government	1	0	1	0	2	
	American Review of Public Administration	4	1	5	1	11	
	Review of Public Personnel Administration	2	1	2	0	5	
	Public Management Review	7	1	5	0	13	
	Public Administration Review	0	1	2	1	4	
	Public Administration	8	1	2	1	12	
	Policy Studies Journal	2	0	0	0	2	
	Policy Sciences	0	1	0	0	1	
	International Review of Administrative Sciences	2	1	0	3	6	
	Governance	3	0	1	1	5	
	Administration and Society	1	3	1	1	6	
	International Public Management Journal	2	0	0	0	2	
	Political Science	Comparative Political Studies	2	1	0	0	3
		Annual Review of Political Science	0	0	0	1	1
World Politics		1	0	0	0	1	

Table 2 (continued)

Discipline	Journal	Type				
Sociology	American Journal of Political Science	2	0	0	3	5
	American Political Science Review	1	0	0	0	1
	Journal of Politics	3	0	0	0	3
	Work, Employment, and Society	1	1	1	0	3
	Social Science Research	3	0	0	0	3
	Social Networks	1	0	0	0	1
	Social Forces	6	0	1	0	7
	Justice Quarterly	3	0	0	0	3
	Industrial and Labor Relations	4	0	0	0	4
	Criminology	3	0	1	2	6
	Annual Review of Sociology	0	0	0	2	2
	American Sociological Review	2	0	0	0	2
	American Journal of Sociology	0	1	0	0	1
	Organization Studies	The Review of International Organizations	1	0	0	0
Organizational Behavior and Human Decision Processes		21	0	1	0	22
Organization Studies		1	1	0	3	5
The Leadership Quarterly		7	0	0	1	8

Table 2 (continued)

Discipline	Journal	Type				
	Journal of Vocational Behavior	4	0	0	1	5
	Journal of Organizational Behavior	4	0	2	2	8
	Annual Review of Organizational Psychology and Organizational Behavior	0	0	0	2	2
	Accounting, Organizations and Society	2	1	0	0	3
	Academy of Management Review	0	0	0	5	5
	Academy of Management Learning and Education	0	2	0	3	5
	Academy of Management Annals	0	0	0	3	3
	Organization Science	3	2	0	2	7
	Journal of Management Studies	0	1	0	0	1
	Human Relations	0	2	0	1	3
	International Review of Administrative Sciences	1	0	0	0	1
Total		108	22	25	39	194
%		56	11	13	20	100

using theories for deducing specific hypotheses before gathering data, grounded theory scholars put their sensitizing codes to work in a theoretical framework (Charmaz 2006, pp. 169). Here, following this tradition, we “returned to the library” and tried

Table 3 Opportunity for noncompliance

<i>Organizational structural factors</i>	<i>Regulator-related factors</i>
- actors' positions	- level and intensity of enforcement
- access to resources	- ability to enforce
- autonomy	- characteristics and qualities of rules
- expertise	
- structural secrecy	
- geography of deviance	

to match our emerging themes with already existing theories and general social scientific conceptions.

The systematic review of the literature allowed us to craft a basic classification scheme to better understand the opportunity factors for noncompliance and a six-cell typology to better understand the motivations for noncompliance. Based on the themes and key concepts stemming from the literature, the authors identified two main groups of opportunity factors: organizational-structural and regulator-related factors. These groups and their main attributes are summarized in Table 3.

While moving to higher levels of abstraction and classifying the general categories of motivations for noncompliance, we realized that the three emerging major themes were consistent with the main social scientific approaches to social action: utilitarian, normative, and relational approaches (Burt 1982; Granovetter 1985; Greve et al. 2010; Jancsics 2014). The analysis also revealed that the literature discusses two different types of rule systems with which actors can be noncompliant: (1) internal rules -- specific policies and standard operating procedures developed internally by an organization in order to govern itself and (2) external rules -- general laws and regulations mandated by external governing authorities and applied uniformly to a large number of organizations. This suggests that while shifting our focus from internal to external rules we should also move our analysis from the individual to the organizational level. Table 4 shows the six-cell typology resulting from the intersection of these rule systems and the three categories mentioned above.

3.3 Limitations

The main limitations concern our choice of selection criteria. In this study, we focused on journals ranked by Google Scholar within the top 20 in their respective disciplines. We recognize that potentially important contributions to our topic published in lower-ranked journals, books, and conference papers have been excluded from this analysis. A related issue is our selection of the journal rankings of Google Scholar. Although there is a high correlation between citation counts in the major academic indices and their journal rankings, it is possible that we missed a

few journals ranked highly by Web of Science or Scopus but not by Google Scholar, thereby omitting relevant articles (Martín-Martín et al. 2018). Finally, our analysis relies only on English-language journals; yet we believe that articles on non-compliance published in other languages might be also relevant.

Table 4 Motivation for noncompliance

	Approach to social action and key theories/ concepts		
	Utilitarian (rational choice)	Normative (norms, values, culture)	Relational (net- works)
Noncompliance with internal rules (organizational policies and standard operating procedures)	- principal-agent theory - workarounds	<i>Organizational norms</i> - toxic culture - norm of obedience - unethical pro-organizational behaviors <i>Societal-level norms</i> - guerrilla government - affirmative motivation - perceived justice/fairness - negative reciprocity - noble cause corruption - prosocial rule breaking	<i>Influence account</i> - descrip- tive vs. injunc- tive norms - organi- zation of corrupt individu- als - corrupt organi- zational subculture - unethi- cal pro- family behavior
Noncompliance with external rules (laws, regulations)	- principal-agent theory - integrity vs. ef- ficiency dilemma - strain theory - consumer-bene- fitting misconduct	<i>Institutional theory</i> - institutional pluralism - institutional demands - decoupling	<i>Secrecy account</i> - con- spiracy networks

4 Opportunity for noncompliance

Many studies we reviewed discussed noncompliance explicitly or implicitly as an outcome of different opportunity factors, or situations enabling rule breaking to occur. Opportunity suggests the presence of a favorable combination of circumstances that make a particular course of action possible (Bertrand et al. 2014). Sociology has a long tradition of theorizing deviant action, social activism, or corporate malfeasance by using the concept of opportunity structure -- conditions that either facilitate or constrain the likelihood of social action (Tilly 1978; Merton 1995; Prechel and Morris 2010). The literature reviewed in this study distinguishes two major groups of opportunity factors: organizational-structural and regulator-related factors.

4.1 Organizational-structural factors

Articles discussing this type of factor mainly focused on internal rules and claimed that actors' positions, access to resources, autonomy, and/or expertise within the

organizational structure can all be sources of opportunity for noncompliance with such rules (Gray and Silbey 2014).

One set of articles argued that employees have different levels of power and control over resources in conjunction with their organizational positions. These articles draw on the classic work on power within organizations by Pfeffer and Salancik (1978). According to this, certain positions are either so critical for the organization's survival or difficult to replace that they provide considerable power to their holder. Therefore, the organization and its executives tolerate some level of noncompliance in return for other strategically important services provided by these employees. For example, valvemmen in Bangalore's water sector had privileged knowledge of the water system infrastructure and therefore did not take seriously the threat of dismissal for breaking the rules by not submitting required notifications to their supervisors (Hyun et al. 2016). Another example of the opportunity provided by position and power is legislators who were charged with and were massively prone to illegal activities but due to their formal position enjoyed immunity and often got reelected after multiple crimes (Chang et al. 2010). One empirical study claims that public officials in local levels of government have more opportunities for noncompliance because their position makes them exposed to demands for corruption from local interest groups and because monitoring and auditing are usually less developed at local than at national levels (Kwon 2013).

Another organizational-structural factor is "structural secrecy," a condition of the bureaucratic structure that provides opportunities for noncompliance. The concept, introduced by Vaughan (1996, pp. 238–277), refers to the segregation of knowledge and activities such as data exchange or division of labor which provides the independence and discretion necessary for actors to violate a rule with minimal conflict and likelihood of detection (Lehman and Ramanujman 2009; Linstead et al. 2014). An empirical study found that the opportunity for noncomplaint behavior amongst chefs is coded into the physical structures of kitchens (Burrow et al. 2021). The authors conceptualized such misbehavior as potentiality arising from the spatially isolated configuration of kitchens, which they labeled a "geography of deviance."

4.2 Regulator-related factors

This segment of the literature emphasized the role of regulators in creating opportunities for breaking either internal or external rules. One of the typical arguments here is that lower risk of being caught and punished creates significant opportunity for noncompliance. The level and intensity of enforcement is a dynamic variable, and enforcers are in the position to define what is regarded as a noncompliant act. For political or corrupt reasons, authorities can also make rule breaking that was previously strictly enforced less risky for rule breakers by weakening enforcement regimes, and vice versa (Greve et al. 2010; Martin et al. 2013). As regulations eventually change, actors may also find themselves to be noncompliant despite the fact that their behavior has not changed -- simply by performing the same types of actions that were previously regarded as compliant (Greve et al. 2010).

The ability to enforce rules can depend on the enforcer's sanctioning authority and discretion as well as the resources available for monitoring and enforcement mecha-

nisms (Berliner 2017; Quesada 2013). For example, noncompliance of municipal governments in Canadian provinces was partially explained by the lack of penalties for not being compliant (Charbonneau et al. 2018). Moreover, monitoring and enforcement are often costly activities, and in the case of scarce available resources regulators and enforcers must tolerate some level of noncompliance (Segal 2012). Finally, regulators may rely on information reported by those who are regulated -- for example, “cap and trade” policies that allow firms to report their own emissions. The firms are able to provide limited, distorted, or dishonest information, making it difficult for the regulator to detect misconduct (Raymond and Cason 2011).

The characteristics and qualities of rules may also create opportunities for noncompliance. For example, the extent to which a rule’s content emphasizes procedures rather than outcomes has an impact on the regulated activity (Lehman and Ramanujman 2009). High procedural emphasis means that clear outcomes are not defined and thus the rule is ambiguous. The likelihood of a rule’s violation increases as procedural emphasis gets stronger because as such, the rule can be interpreted in different ways. Although all rules discussed in this study are created by formal authorities, the level of formalization may vary. There is a continuum that runs from orders given in verbal communication, emails, or online chatting to highly detailed and codified rules in official documents (Borry et al. 2018). Rules that are less formalized leave more room for interpretation and greater opportunity for deviation. Conversely, empirical research suggests that employees are more likely to follow more formalized rules (Piatak et al. 2020).

Another characteristic of rules that may create opportunity for noncompliance is their generic feature. Target populations are often heterogeneous, and rules that are too general may fail to regulate specific behavior of atypical targets (Weaver 2014). Rule connectedness is another factor determining opportunities for noncompliance (Lehman and Ramanujman 2009). A rule can be functionally linked to only a few other rules; on the other hand, when the rule is functionally linked to many other rules, its connectedness is said to be high. In order to violate a less-connected rule, only a few additional rules need to be violated. However, the violation of a highly connected rule requires the violation of many additional rules potentially subject to multiple monitoring systems, which may significantly increase the likelihood of detection.

5 Motivation for noncompliance

Considering the motivation of noncompliant actors, the reviewed articles fall into three major perspective categories: utilitarian, normative, and relational approaches. These categories are consistent with the mainstream approaches to social action developed by social scientists (Burt 1982; Granovetter 1985; Greve et al. 2010; Jancsics 2014).

The utilitarian approach goes back to the neoclassical tradition of economics (Smith 1776); it has also been referred to as the “rational choice perspective” in organization studies (Palmer 2012; Bertrand et al. 2014) and as “undersocialized conception” in economic sociology (Granovetter 1985). In its most general form, it states

that the primary motivation of atomized individual actors is to get the greatest possible utility available to them under the conditions of scarcity. According to this logic, actors engage in noncompliance because, considering the risks and benefits, violating the rules is the most rational decision that will maximize their personal profit.

The normative approach suggests that social factors beyond the individual actor determine ways of acting. Sometimes this approach has been referred to in economic sociology as the “oversocialized conception” of human action (Wrong 1961; Burt 1982; Granovetter 1985). Under this theory, the actors’ behaviors are shaped by society because they are constrained by social norms and motivated by values and beliefs internalized through socialization. According to this approach, noncompliance happens because the informal normative forces are stronger than the formal rules that actors are supposed to obey.

The relational approach emphasizes the explanatory power of ties linking multiple actors. People and organizations are embedded in systems involving many other members who are significant reference points in one another’s decisions (Granovetter 1985; Knoke and Kuklinski 1991, p. 173). Such network membership may generate constraints on the focal actor to behave in a noncompliant way or it may provide the infrastructure for secrecy to hide noncompliance.

Adding the two-category variable -- the type of rules system (internal vs. external) -- to these three approaches generates a six-cell typology of the motivation for noncompliance. In the following section, we discuss each cell.

5.1 Utilitarian approach to noncompliance

This approach emphasizes the importance of extrinsic motivation -- when actors tend to comply with expected behavior only because they are financially motivated to do so (Molina 2018). According to this approach, if the probable costs of sanctions for noncompliance fail to outweigh the benefits, actors will be noncompliant. Regulator-related opportunity factors -- for example, lower risk of being caught due to weak monitoring and enforcement -- are usually linked to motivation in utilitarian-based explanations of noncompliance.

5.1.1 Noncompliance with internal rules

Most articles falling into this type focus on noncompliance where individuals violate organizational rules in order to enrich themselves, in most cases at the expense of the organization. Typically, corruption and bribery cases fall into this category as well as fraud, embezzlement, and workplace theft incidents conducted by individuals. Another segment of the literature analyses workarounds, i.e., when individuals deviate from internal rules to solve relatively small problems that are in the way of work efficiency.

Within the utilitarian approach, the “principal-agent theory” has strong dominance when it comes to explaining noncompliance (Greve et al. 2010; Moynihan 2010; Wiltermuth et al. 2013; Beim et al. 2014; Hannah et al. 2014; Cianci et al. 2014; Gehlbach and Simpser 2015; Hyun et al. 2016; Navot et al. 2016; Sundström 2016). Under this theory, one party (the principal) delegates work to another party (the agent).

The agent's interests are assumed to be in line with those of the principal (organization), but in the presence of certain conditions such as low risk of noncompliance (weak enforcement), high profit, and information asymmetry, the agent will act to neglect the organization's interests in favor of his/her self-interest (Cianci et al. 2014; Mahdavi 2019). Information asymmetry suggests that the agent usually has more information than the principal, who often finds it difficult and/or expensive to monitor the agent and collect information about his/her activity. In some cases, rationally acting individuals do not break rules to enrich themselves but to make their work more effective, which indeed benefits the organization (Bozeman et al. 2021). These are workarounds to address the perceived shortcoming of the rule or ease the administrative burden and red tape. For example, it might be easier and quicker for a university administrator to hire undergraduate assistants as temporary employees rather than following official policy and hiring them as professional research assistants. Employees may also use rule-breaking practices as a coping mechanism caused by time shortages and high workloads (Sabbe et al. 2020). "Work-to-rule" campaigns, in which union members precisely follow all safety and other protocols have shown how much slower the work would be without such coping mechanisms.

5.1.2 Noncompliance with external rules

Theories of noncompliance with external rules under the utilitarian approach operate at a high level of abstraction and treat organizations "as if each were only a single person," a rational, utility-maximizing entrepreneur (Perrow 2014, p. 220). Under this theory, organizations perceive external rules as obstacles to achieving goals such as being more efficient or making more profit (Martin et al. 2013). When deciding whether to become noncompliant they weight the benefits against the costs of noncompliance. In many cases, the actual risk to commit the violation is low, and rule breaking has minimal cost for the organization; for example, being caught might lead to a meager fine, and only after a lengthy and costly procedure (Durand et al. 2019; Ji and Weil 2015). Similar to the utilitarian approach to internal rule breaking, principal-agent theory is often used to explain noncompliance with external rules. In these studies, the principal represents the regulator state or government while the agent who tries to exploit the information asymmetry of the situation can be a business organization, a government agency, or the military (Mahdavi 2019; Pion-Berlin et al. 2014; Gray and Silbey 2014).

In this literature, noncompliance is often manifested as part of an "integrity vs. efficiency dilemma" wherein complying with external rules requires the organization to spend a massive amount of resources (e.g., implement oversight mechanisms or hire experts), which harms efficiency (Segal 2012). In this tension between production and compliance, organizations fear a loss of competitive position if they comply with all regulatory requirements (Weaver 2014; Martinez-Moyano et al. 2014). Private organizations tend to become especially risk-tolerant and noncompliant under strong market competition, in a hostile environment, or when their performance falls below the aspiration level (Lehman and Ramanujam 2009; Desmet et al. 2015). A widely studied topic by scholars focusing on this type of noncompliance is when organizations – as part of their competitive strategy to reduce labor cost – violate

labor regulations such as minimum wage and overtime pay requirements (Ji and Weil 2015; Bernhard et al. 2013; Pohler and Riddell 2019). Within this integrity/efficiency conflict, some scholars use Robert K. Merton's (1957) "strain theory," which suggests that there is a gap between goals and actual achievements. It is tempting for organizations with blocked access to opportunities to engage in illegal activities in order to gain or maintain position (Lehman and Ramanujam 2009; Greve et al. 2010).

Cases when organizations break external rules to generate value directly for their consumers also fit this above-mentioned pattern. Such "consumer-benefiting misconduct" may occur when organizations compete over consumers or when consumer demand for the organizations' products and services violates regulatory restrictions (Burbano and Ostler 2021). For example, vehicle emissions testing firms can allow polluting cars to pass emissions tests.

5.2 Normative approach to noncompliance

This approach suggests that through socialization, actors adopt consensually developed norms and values that shape their behavior. Since these norms are internalized, actors usually do not perceive obedience to them as a burden but as something completely routine (Granovetter 1985). According to this view, noncompliance happens when two normative systems clash and the actor abides by informal norms over formal organizational rules.

5.2.1 Noncompliance with internal rules

Studies explaining noncompliance with normative motivation fall into two main categories. In the first one, organizational members' behavior is constrained by the organizational-level informal norms (or *toxic organizational culture*) of rule breaking. In the second category, societal-level external norms influence members' behavior in breaking organizational rules that are perceived by the actors as conflicting with those higher-level social norms.

In the category of organizational-level informal norms, individuals may be rewarded for their noncompliant behavior on behalf of the organization; yet the primary beneficiary of this behavior is the organization (Pinto et al. 2008; Jancsics 2019). According to these theories, rule breaking is informally permitted or uncontested by organizational elites (Martin et al. 2013). Leaders often establish unrealistically high performance goals and nurture a culture that pressures members to achieve those goals at any cost (Molina 2018). Infamous cases when employees broke rules to meet high organizational goals involved organizations such as Wells Fargo, Volkswagen, Sears Automotive, and Atlanta Public Schools (Welsh et al. 2019). Here typical examples include destroying documents that may cause harm to the organization, concealing and/or falsifying critical information to external stakeholders, and exaggerating or cherry-picking performance data to protect the organization (Kim et al. 2021). The concept of "unethical pro-organizational behaviors" refers to a similar phenomenon, for example when an employee lies about company products to customers for the sake of the organization's profits (Fehr et al. 2019; Graham et al. 2020; Liu et al. 2021).

A significant part of this literature focuses on how normative expectations of compliance or noncompliance are transmitted and communicated by ethical and/or unethical leaders (Hartog 2015; van Gils et al. 2015; Belle and Cantarelli 2017; Greenbaum et al. 2018; Molina 2018; Quade et al. 2022). Leadership is a process of social influence, and ethical leaders influence their followers by embedding their values and beliefs; yet unethical leaders can also create a sense of shared organizational norms and culture which encourage rule breaking (Moynihan 2010; Wright et al. 2016; Molina 2018; Bashir and Hassan 2019). A related concept, the “norm of obedience,” explains how leaders in military organizations foster rank-and-file officers’ compliance or noncompliance (Moynihan 2010). Even if officers disagree with their superior, they will submit because they value obedience more than any particular policy preference. Leadership style also influences employees’ noncompliance (Kim et al. 2021). Transactional leaders who motivate subordinates with rewards or sanctions can make employees willing to break the rules for the sake of the organization, while transformational leaders who inspire people by building commitment for the organization’s mission have a non-linear effect. Since the goal of these leaders is to transform individual interests into organizational interests (and not public interest), they can increase the readiness for rule breaking. Yet they can also encourage their followers to focus their attention on “the greater good” and behave ethically.

The unethical leadership phenomenon has a gender dimension as well. Male leaders are associated with a gender norm described by strength, masculinity, control, aggression, and ambition; thus when they engage in unethical behaviors, followers are reluctant to oppose them (Pandey et al. 2021). In contrast to this pattern, unethical female leaders often receive internal pushback from followers.

Explaining noncompliance with societal-level external norms is another category within this specific phenomenon. Here actors reject organizational rules in favor of macro-level external norms that are referred to in the literature either as social norms, moral norms, or “hypernorms” (Dahling and Gutworth 2017). In these cases, non-compliance was seen as a positive behavioral outcome from the perspective of the noncompliant actor. For example, a restaurant employee may decide to accept an expired gift certificate presented by a regular customer to show general kindness, despite violating organizational rules (Dahling et al. 2012). Another example of such a pattern is a social worker who “fudges” client information to secure client eligibility for a program (Fleming 2020). Emergency medical service professionals also break rules related to the administration of a medication or choice of destination hospital to save patients’ lives (Borry and Henderson 2020).

The related concept “guerrilla government” refers to career public servants who break the rules of their own organization because they believe that their actions are ethically correct, in contrast to the official view of their superiors (O’Leary 2010). A large amount of literature discusses similar concepts such as “affirmative motivation” (Raymond and Cason 2011), “perceived justice” or “perceived fairness” (De Schrijver et al. 2010; Clair 2015; Bashir and Hassan 2019; Grasoia et al. 2020), “negative reciprocity” (Tepper et al. 2009), “noble cause corruption” (Segal 2012), and “pro-social rule breaking” (Felming 2020; Borry and Henderson 2020; Weißmüller et al. 2020). All of them emphasize that employees’ perception of internal rules is in conflict with their general moral sense about what is right and wrong. Some scholars use

the concept of “public service motivation” -- values shared by public sector employees to do something good for society -- that often justifies rule breaking (Ripoll and Schott 2020; Weißmüller et al. 2020).

Perceived injustice may also generate cynicism and lower the sense of obligation to abide by rules (Clair 2015). An example from the military is when officers conclude that their primary obligation is to defend citizens, refusing repression orders and remaining quartered (Pion-Berlin et al. 2014). Conversely, an empirical study suggests that macro-level norms such as respondents’ patriotic feelings toward their country are associated with a drop in tolerance of corruption (Navot et al. 2016).

5.2.2 Noncompliance with external rules

Explanations of noncompliance with external rules rely on “institutional theory,” claiming that organizations comply with normative environmental elements in an attempt to secure legitimacy and support (Meyer and Rowan 1977; DiMaggio and Powell 1983; Durand et al. 2019). The main assumption here is that organizations operate under conditions of “institutional pluralism” in which they face multiple and competing institutional demands and pressures (Pache and Santos 2010; Okhmatovskiy and David 2012). Organizational legitimacy -- the acceptance of organizational actions by key stakeholders -- is critical for organizational survival in this environment because it provides access to necessary resources (Ronconi 2010). Organizations achieve legitimacy by adopting practices that mirror those of other organizations in the same space. By addressing these normative environmental demands, they face a dilemma: Satisfying one demand may require violating others, thus potentially jeopardizing organizational legitimacy (Pache and Santos 2010). Over time, noncompliance may become a norm in a whole industry (Martinez-Moyano et al. 2014). For example, in order to succeed in corrupt environments, private organizations may have to conform to institutional corruption pressures, gaining legitimacy in the eyes of corrupt business partners (Chizemaa and Pogrebnab 2019). When leading firms achieve their success through corrupt practices, the rest of the firms in the same institutional environment may follow suit, suggesting a contagion effect of bad corporate practices.

Another normative form of noncompliance with external rules is “decoupling,” first discussed by Meyer and Rowan (1977). This suggests that organizations create “myths and ceremonies” to appease external audiences such as regulatory agencies. These serve as cover and are ignored by members of the organization in order to meet internal goals such as maintaining production (Martin et al. 2013). In this decoupling process, the organization signals compliance with external rules only symbolically, while in reality maintaining existing noncompliant structures; therefore, external rules are locally unimplemented or routinely violated (Zhelyazkova et al. 2015). There is also a strong institutional pressure on organizations to be compliant with external regulations; thus the fear of a bad reputation contributes to the adoption of ethics offices and new ethical tools that may signal positive intent and provide social legitimacy (Ben Khaled and Gond 2019). Yet the existence of these new structures does not necessarily mean that the organization is more compliant.

5.3 Relational approach to noncompliance

The relational approach claims that rule breaking involves multiple noncompliant actors linked by direct ties. Actors are embedded in social systems involving many other members who are significant reference points in one another's decisions (Knoke and Kuklinski 1991, p. 173). The nature of the relationship a given actor has with others may affect his/her perceptions, motivations, beliefs, and actions. Theoretical accounts for noncompliance within the relational approach come in two types, which can be labeled as "influence account" and "secrecy account" (Greve et al. 2010). The influence account suggests that noncompliant peers have significant influence that often manifests as particularistic normative pressure on other network members to follow such rule-breaking behavior. Such networks also restrict the access of outsiders or newcomers by using unwritten rules and informal codes of conduct (Powell 1991). In contrast to the influence account, the secrecy account views networks of noncompliant actors coming into being as a consequence of the need for secrecy. We found that in the literature we analyzed, the influence account has often been used to explain individual noncompliance with internal rules while the secrecy account has been more typically referenced in the cases when organizations formed interorganizational networks to break external rules.

5.3.1 Noncompliance with internal rules

In some cases, simply knowing other rule breakers may signal that noncompliance is acceptable within an organizational sub-group (Weaver 2014). Yet in many other cases, feelings of connectedness to other noncompliant individuals (Gino and Galinsky 2012) and normative pressure from the informal group also play significant roles. However, in contrast to the normative approach, here the actor's behavior is coordinated by particularistic norms directly related to interpersonal networks of coworkers, family, or friends (Baden 2014; Briggs et al. 2013). The concept of "unethical pro-family behavior" refers to the phenomenon when an employee's action benefits his/her family but violates organizational rules (Liu et al. 2020). Such a phenomenon is very likely to occur at the expense of the organization and involves the abuse of organizational resources -- for example, taking company assets home for family use or disclosing confidential information to family members.

These norms do not reflect macro-level social or moral expectations but rather the interest of a particularistic social group in which the noncompliant actor is embedded (Ouchi 1980). Sometimes the distinction between these two normative systems is conceptualized in the literature as a "injunctive vs. descriptive norm" dilemma. Injunctive norms suggest what people *should* do and express the level of social approval or disapproval of certain behaviors, while descriptive norms provide information on what others around the focal actor *actually* do. When these two types of norms are pitted against each other, descriptive norms typically win (Baden 2014; Six and Lawton 2013).

Like every norm, particularistic, relation-based norms also have a strong enforcement element. For example, colluding colleagues may ostracize or threaten others who do not participate in noncompliance or intend to report it Sundström 2016; Peng

and Zeng 2017; Meza and Pérez- Chiqués 2021). A typical manifestation of this type of noncompliance is the “organization of corrupt individuals,” where a large number of employees organize themselves into collusive groups to extort payoffs from clients (Rose-Ackerman 1999, p. 51; Pinto et al. 2008). The most well-known example of such a “corrupt organizational subculture” is the “blue shield” or “blue code of silence” among police officers, which constrains noncorrupt officers to accept bribes and forbids reporting a group member’s misconduct (Jancsics 2019). This particularistic, network-based noncompliant subculture is somewhat different from the toxic organizational culture discussed above. While the first is organizationally harmful because rule breakers benefit at the expense of the organization, the second is noncompliance that serves the organization’s formal goal achievement and thus the whole organization. Another form of organizational noncompliant networks is workplace resistance, a group-level collective effort where coworkers fight against management authority (Martin et al. 2013). This is often labeled as employee sabotage by management.

A noncompliant actor may be also a member of a network outside the organization and subject to its informal normative system. Here, loyalty to one’s friends, family, community members, or a group of political allies overrides internal rules (Hildreth et al. 2016; Moore and Gino 2015). It often manifests in favoritism, nepotism, or clientelism/patronage, typically at the expense of the organization (Hamilton 2010; Lasthuizen et al. 2011; Quesada et al. 2013; Pion-Berlin et al. 2014; Navot et al. 2016; Oliveros and Schuster 2018). In these cases, organizational members break the organization’s rules and misuse its resources in order to benefit an outside social network. For example, community network members may put strong pressure on local government inspectors to be lenient and not enforce rules against local fishermen (Sundström 2016).

5.3.2 Noncompliance with external rules

This type refers to the phenomenon whereby organizations form interorganizational networks and coordinate their noncompliance with external rules. Only a few articles we reviewed followed this approach. The most typical examples here include business organizations who join price-fixing, bid-rigging, or other cartel-type conspiracy networks (Morselli and Ouellet 2018; Greve et al. 2010); yet public organizations, agencies, and their parent ministries can also join forces to resist legal reforms imposed by central governments (Overman et al. 2014).

The main goal of business cartels is restricting competitive activities in their respective industries; such collusion is against antitrust laws in most countries. This activity requires network coordination, since cartel members rely on each other’s agreed course of action in actively and consciously avoiding external audit institutions (Bertrand et al. 2014). The literature on this type of noncompliance emphasized the importance of the network as the vehicle of secrecy. The network structure provides an effective design to prevent others from observing the actions and communications of the set of coconspirators (Greve et al. 2010). Outsiders are often excluded from the whole economic sector because they can compete neither with nor within the bid-rigging system (Morselli and Ouellet 2018).

6 Discussion

This analysis of the interdisciplinary literature shows that noncompliance in an organizational context can be explained by opportunity factors and/or the actors' motivation. Our classification of opportunity factors and six-cell multidimensional typology of motivation-based explanations provide a conceptual model that indicates how different concepts/variables operate at different levels to influence noncompliant behavior. Noncompliance can be manifested at individual and organizational levels. An actor's positions in the organizational structure and the intensity of enforcement within the organization may provide circumstances that either facilitate or constrain the likelihood of noncompliance.

Yet a facilitating opportunity structure is merely a necessary factor – it is not sufficient in and of itself. In order to behave in a noncompliant way, individuals need to be motivated by self-interest, by values and beliefs internalized through socialization, or by the influence of their noncompliant peers. In utilitarian explanations of noncompliance, regulator-related opportunity factors are often linked to an actor's motivation. These scholars claim that the combination of weak monitoring and enforcement and the high potential benefits of rule breaking provides a powerful formula for noncompliance. However, even in this literature the relationship between these two types of factors is not explicitly discussed or thoroughly elaborated. Our suggestion for future research is to deliberately encompass both types of factors in the analysis and identify occasions when both types appear in the same noncompliant activity, and to analyze those instances and identify patterns. In other words, we encourage future scholars of this topic to answer the question of what kind of opportunities enable which of the various forms of motivation in different organizations. Furthermore, focusing on internal organizational rules as a general and static thing somewhat simplifies the phenomenon. Organizations are complex arrangements including a large number of departments, offices, or even other integrated formal organizations. These organizational sub-units may have their own unit-specific regulations. We believe that future research on noncompliance needs to address this complexity of internal rules.

Organizations are a distinctive type of social group and can act in their own right, independently of their members (Aldrich 1979, pp. 2; Finney and Lesieur 1982). Thus, entire organizations can be noncompliant with external government regulations. Here -- similar to individual-level noncompliance -- profit maximization, normative institutional pressure, and influence of noncompliant peers are the three main motivational factors explaining the noncompliant organizations phenomenon. However, most studies focusing on noncompliance with external rules exclusively conceive the regulated organization as a single entity, ignoring the fact that the organization itself is an aggregation of individual behaviors and interpersonal interactions of members (Perrow 2014 p. 220). This highly abstract single-entity view somewhat overlooks the complexity of organizations and produces oversimplistic explanations of noncompliance. We found only one study among the reviewed publications, the article published by Gray and Silbey (2014), which explicitly addressed this issue. The authors “went inside” the organization and examined how external regulations are experienced by organizational actors and how the behavior of those actors shapes the organization's response to such external forces. We believe that future research

on noncompliance needs to embrace this complexity and further illuminate the link between variations in behaviors inside the organization and their effect on the organization's noncompliance with external regulations. This line of research might focus on how individual decisions and interpersonal dynamics at multiple levels of an organization lead to particular noncompliant behaviors of the organization as a whole.

Governments are not the only external actors regulating organizations. There are other non-governmental entities, such as professional associations, societies, councils, and unions, that regulate their members' behavior in particular industries or occupations; and noncompliance can be even discussed at a supra-organizational level (Panke 2009; Gelderman et al. 2010; Börzel 2010; Angelova 2012; Börzel et al. 2012; Konisky and Reenock 2013; Zhelyazkova et al. 2016; Ademmer 2018; Hofmann 2018; Pircher and Loxbo 2020; Kucik and Peritz 2021; Reinsberg et al. 2021). Two typical examples of this latter dimension are noncompliant states in the U.S. federal government system and countries that violate higher-level external regulations created by the European Union or international organizations such as the World Trade Organization, International Monetary Fund, or the United Nations. The compliance or noncompliance of organizations with those other forms of external regulations might have importance in an organizational context.

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Code availability MAXQDA software was used to analyze the data.

Declarations

Conflicts of interest/Competing interests Not applicable.

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