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The Impact of Supervisor Bottom-Line Mentality on Organizational Management: A Review of Research and Future Directions

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Abstract: In the current highly uncertain market environment, most organizational leaders adopt a management model that emphasizes bottom-line outcomes to ensure short-term economic benefits, often at the expense of other competitive priorities. This management approach is referred to as 'Supervisor Bottom-line Mentality.' This paper systematically reviews existing research on Supervisor Bottom-line Mentality, elucidating its concept and measurement. Drawing from multiple theoretical perspectives, the paper explores the antecedents and consequences of this mentality. Finally, it summarizes the existing gaps in the research on Supervisor Bottom-line Mentality. Future research can further investigate the antecedents of Supervisor Bottom-line Mentality, balance the positive and negative dual effects, and focus on the development of multidimensional and cross-cultural measurement tools.

1. Introduction

In the current economic environment characterized by high uncertainty and intensified competition, organizations face unprecedented complexities and challenges. This is especially true in the 'post-pandemic era,' where the instability of the external environment has further exacerbated business pressures. How organizations can identify new growth opportunities in such a competitive market environment to gain a competitive advantage and achieve high-quality development has become a central focus of modern business management. However, in order to maintain an edge in this fierce market competition, some business leaders have turned to a profit-centered decision-making logic, adopting a one-dimensional management model focused primarily on economic goals. This managerial approach, which prioritizes economic gains while neglecting other competitive priorities such as corporate social responsibility, organizational culture, and ethical standards, has garnered increasing attention in academia and is referred to as 'Supervisor Bottom-line Mentality'[1]. Although this one-dimensional management model can, in fact, concentrate organizational resources on achieving primary goals and boost profits in the short term, it overlooks factors such as employee welfare and social responsibility that are essential for long-term organizational success[2]. Under this management approach, several highly publicized business scandals have emerged in recent years, such as the 'Blue Ribbon Stock Financial Fraud Incident,' the 'Boeing 737 MAX Crash,' the 'Misleading Advertising of Three Sheep Mooncakes,' as well as workplace incidents like 'Workplace PUA,' 'Pinduoduo Employee’s Sudden Death Due to Overwork at the Age of 22,' and 'Tencent Intern's Suicide.' All these incidents point to a common issue: managers focus solely on economic interests while neglecting other competitive advantages.

Since the introduction of the concept of 'Supervisor Bottom-line Mentality,' it has been widely studied in the academic field. Most research on this concept indicates that it has a significant negative impact on organizations, particularly leading to adverse behaviors among employees. For example, a study by Farasat et al. (2022) pointed out that when leaders are solely concerned with achieving goals, employees tend to imitate this behavior, neglecting ethical standards and engaging in unethical pro-organizational behaviors[3]. Additionally, Zhang et al. (2024) found that leaders exhibiting bottom-line mentality reduced employees’ voluntary green workplace behaviors, thereby increasing organizational costs and the waste of social resources[4]. Due to the prevalence of Supervisor Bottom-line Mentality in organizations, understanding its essence, formation mechanisms, and its impact on both organizations and employees is of practical significance. This paper aims to provide a systematic review of the existing research on Supervisor Bottom-line Mentality, helping scholars better understand its effects within organizations and guiding businesses to find a more balanced and sustainable development path while pursuing economic interests.

2. The concept of Supervisor Bottom-Line Mentality

Initially, the term "bottom line" referred to the net profit or loss figure in financial statements, specifically net income. Wolfe (1988) was the first to introduce the concept of bottom-line mentality into organizational management. Wolfe argued that the bottom-line mentality generally refers to the final economic outcome; more specifically, it refers to “the most important issues to focus on, while everything else can be discarded.” He also identified several manifestations of individuals with a bottom-line mentality, including: individuals with a bottom-line mentality do not engage in diversified thinking but instead employ a singular mentality, prioritizing profit above all else within the organization; such individuals assess everything in terms of money; they tend to exhibit short-termism, focusing on immediate goals; they lack a strong sense of moral principles; and they often view business as a zero-sum game, demonstrating zero-sum thinking. However, the academic community has not reached a clear definition of bottom-line mentality. As a result, Greenbaum et al. (2012) formalized the concept of bottom-line mentality based on Wolfe's description, making it more systematic and precise. They defined it as “a competitive, single-minded way of thinking focused on securing bottom-line results, to the exclusion of other priorities” [1]. In subsequent research on bottom-line mentality, scholars widely adopted the concept proposed by Greenbaum et al. (2012), for example, Guo et al. (2021) and Eissa et al. (2019) both used this definition[5][6]. Therefore, this study defines Supervisor bottom-line mentality as: the one-dimensional thinking process of leaders who, in order to ensure the achievement of bottom-line outcomes (e.g., profit, performance), disregard other important matters.

3. The measurement of Supervisor Bottom-Line Mentality

The Supervisor bottom-line mentality is widespread in modern enterprises. It is defined as a one-dimensional cognitive framework where leaders focus solely on profit or performance outcomes, disregarding other critical factors. However, research on Supervisor bottom-line mentality is still in its developmental stage, and measurement scales related to it are relatively scarce and simplistic. Greenbaum et al. (2012) developed a scale based on the concept of bottom-line mentality, which includes items such as "concerned only with whether employees meet profit or performance bottom-line outcomes," "focused solely on business," "treats profit or performance bottom-line outcomes as more important than anything else," and "more concerned with profit than with employees' well-being." This scale has been validated by numerous scholars both domestically and internationally [2][3][7], and is applicable to different organizational contexts. Currently, the measurement of Supervisor bottom-line mentality primarily involves self-assessment and peer assessment. Mawritz et al. (2017) used a self-assessment method to examine whether a high level of Supervisor bottom-line mentality contributes to abusive supervision [8], while Babalola et al. (2020) used peer assessment to measure whether a Supervisor bottom-line mentality enhances employees' work focus or promotes self-serving cognitions, subsequently influencing different behaviors [9].

4. The Theoretical Foundations of Supervisor Bottom-Line Mentality Research

This article systematically reviews the research on Supervisor bottom-line mentality by collecting relevant articles from China National Knowledge Infrastructure (CNKI) and Web of Science, using keywords such as "bottom-line mentality," "bottom-line mindset," and "Supervisor bottom-line mentality." Current studies on Supervisor bottom-line mentality are primarily based on the following theoretical frameworks: Conservation of Resources Theory, Cognitive Appraisal Theory of Stress, Social Exchange Theory, Self-Determination Theory, Social Cognitive Theory, and Social Information Processing Theory.

5. Factors Influencing Supervisor Bottom-Line Mentality

Current research on Supervisor bottom-line mentality primarily focuses on its outcomes, while studies on its antecedents are relatively scarce. Eissa et al. (2019) found that an individual's inherent traits can influence their behavior. For instance, individuals with Machiavellian traits are more likely to prioritize their own interests over others', and therefore, leaders with Machiavellian traits are more inclined to develop a bottom-line mentality [6]. Additionally, Rice et al. (2022), based on resource conservation theory, discovered that when leaders experience emotional exhaustion, they are more likely to adopt a higher level of bottom-line mentality. Due to the depletion of their own resources, such leaders are inclined to prioritize economic gains, such as profits, or bottom-line goals, while reducing or even neglecting employees' health, needs, and other considerations [10].

6. The outcomes of Supervisor Bottom-Line Mentality

Compared to the antecedents of Supervisor bottom-line mentality, most scholars' research focuses on the outcomes it generates, including employees' work behaviors, job performance, work attitudes, and so on. This paper reviews the existing literature and broadly examines the topic from the following theoretical perspectives.

Resource Conservation Theory and Stress Cognitive Appraisal Perspective: Resource Conservation Theory posits that when an individual's resources are threatened or lost, it leads to stress, prompting the individual to focus on conserving resources to prevent further depletion [11]. Wan et al. (2021), in their study within the Chinese context, found that Supervisor bottom-line mentality can induce emotional exhaustion among employees. Additionally, influenced by traditional Confucian culture, employees tend to focus more on achieving bottom-line goals to preserve their resources, which leads to silent behaviors [12]. Furthermore, Li et al. (2022) found that under the influence of Supervisor bottom-line mentality, employees, in their quest for higher performance evaluations, develop stronger preventive psychological tendencies toward their colleagues, which increases knowledge hiding behaviors [13]. Additionally, Quade et al. (2022)

highlighted that high levels of Supervisor bottom-line mentality compel employees to invest more time and energy to meet goals, resulting in work-family conflict and decreased organizational commitment, while also negatively affecting the quality of employees' relationships with their spouses, which in turn reduces the spouse's organizational commitment [14]. Similarly, some scholars have pointed out that Supervisor bottom-line mentality can serve as a stressor in the workplace, thereby influencing employees' work behaviors. For instance, Liu et al. (2024) argue that Supervisor bottom-line mentality, as a stressor, creates performance pressure on employees, and employees, when faced with this pressure, make different evaluations, such as obstructive or challenging stressors, which subsequently have a "dual-edged" impact on employees' innovative behaviors [15]. Moreover, Zhang et al. (2023) suggest that Supervisor bottom-line mentality causes a sense of job insecurity among employees, who, under pressure, engage in pro-organizational unethical behaviors [16]. Finally, Tan et al. (2024) treated Supervisor bottom-line mentality as a stressor with control over resource allocation decisions, leading employees to exhibit higher attendance rates in order to secure more resources to achieve goals and attain better performance evaluations [17].

Social Exchange Theory Perspective: Social Exchange Theory posits that there is an interdependent relationship between leaders and employees [18]. In line with this, Babalola et al. (2021) found that when leaders exhibit a bottom-line mentality, they provide employees with the necessary resources or policies to achieve bottom-line goals. When employees receive this support, they, driven by the principle of reciprocity, demonstrate a sense of responsibility toward the goals, thereby enhancing job performance or reciprocating through unethical yet organizationally beneficial behaviors [2]. In contrast, Liu et al. (2022) argue that Supervisor bottom-line mentality, as a negative leadership trait, overly emphasizes bottom-line results while neglecting employees' future career development and implicit commitments. This leads to employees perceiving a breach of the psychological contract, intensifying self-depletion, and consequently lowering their level of innovation [19]. Additionally, Quade et al. (2020) demonstrated that any support provided by leaders with high levels of bottom-line mentality is seen as a means to achieve goals, with little regard for employees' well-being and happiness. This results in employees experiencing a strong sense of exploitation, diminishing the quality of leader-member exchange and ultimately leading to lower job performance [20].

Self-Determination Theory Perspective: Self-Determination Theory suggests that if the work environment can satisfy three basic psychological needs (autonomy, relatedness, and competence), it will foster intrinsic motivation in employees, promoting positive work attitudes and behaviors [21]. According to Zhang et al. (2024), leaders with a bottom-line mentality are willing to sacrifice employees' well-being in exchange for the achievement of bottom-line goals, which causes employees to feel a lack of care and support from their leaders. This reduces the quality of leader-member relationships, and leaders with a bottom-line mentality focus their resources on bottom-line goals. Compared to achieving these goals, leaders with a bottom-line mentality allocate fewer resources to employee training, career development, and other areas, forcing employees to engage in tasks directly linked to bottom-line objectives. This diminishes employees' sense of meaningful work, subsequently decreasing their intrinsic motivation and increasing their passive followership behaviors [22]. Similarly, Yuan et al. (2023) indicated that leaders with high levels of bottom-line mentality prioritize financial goals over the autonomy needs of younger employees. Moreover, leaders with a bottom-line mentality may employ various methods, even at the cost of ethics, to achieve bottom-line objectives, leading to fractured relationships with colleagues. The excessive sense of competition fostered by a bottom-line mentality also heightens the insecurity and performance pressure experienced by younger employees, thereby weakening their workplace morale and stifling their creativity [23].

Social Cognitive Theory Perspective: Social Cognitive Theory posits that the environment, individual, and behavior interact and mutually influence each other [24]. For example, Zhang et al. (2021) argue that employees form a bottom-line mentality by learning from their leaders' attitudes and behaviors, which leads them to engage in knowledge hiding behaviors towards colleagues, although this may enhance their own performance [25]. Farasat et al. (2022) and Zhang et al. (2020) both found that when leaders demonstrate a strong bottom-line mentality and focus exclusively on whether bottom-line outcomes are achieved—without regard for ethical standards—employees tend to emulate such behavior in their subsequent work processes. As a result, employees are more likely to engage in pro-organizational unethical behaviors that, while aligning with immediate organizational interests, may pose risks to the organization's long-term development [3][26]. Furthermore, Tan et al. (2024) found that under the influence of high levels of Supervisor bottom-line mentality, employees experience moral disengagement, leading them to engage in behaviors that undermine the friendly atmosphere within the organization, such as knowledge hoarding and knowledge destruction behaviors [27].

Social Information Processing Theory Perspective: Previous research indicates that a key characteristic of Supervisor bottom-line mentality is the lack of focus on the process of achieving goals [1]. According to Babalola et al. (2020), leaders signal that "as long as the goal is achieved, rewards or other benefits will follow." When employees receive this signal, they increase their focus on work, improving performance in customer service and exhibiting more polite behaviors towards customers. However, this signal also triggers self-serving cognitions, leading to unethical behaviors directed at customer service [9]. Similarly, Babalola et al. (2022) found that Supervisor bottom-line mentality fosters a narrow and competitive organizational atmosphere. Employees engage in performance comparisons with colleagues, which motivates them to show greater energy and drive to learn new skills. However, this atmosphere is not entirely positive, as it can lead employees to overthink work-related issues, resulting in insomnia [28]. Furthermore, Lin et al. (2022) argued that leaders with a high level of bottom-line mentality exhibit low tolerance for failures in bottom-line goals. Consequently, the team focuses only on the set outcomes, which, over time, stifles creativity within the team and ultimately hinders performance improvement [29].

7. Key Issues in Supervisor Bottom-Line Mentality Research

Through a systematic review and analysis, this paper identifies the following main issues in the research on Supervisor bottom-line mentality: a predominance of negative impacts with fewer studies on positive impacts, and limited research on the antecedents of Supervisor bottom-line mentality.

Prevalence of Negative Impacts with Fewer Positive Effects: Current research on Supervisor bottom-line mentality mainly focuses on its negative impacts, leading to a range of negative behaviors among employees, such as knowledge hiding [13], passive followership [22] and knowledge destruction [27]. There is relatively little research on its positive effects. In fact, Supervisor bottom-line mentality can effectively mobilize internal organizational resources in the short term and rapidly enhance both organizational and employee performance. For example, Zhang et al. (2021) found that employees, by learning from leaders' attitudes and behaviors, are more likely to develop a bottom-line mentality, which can lead to improved employee performance [25]. Similarly, Liu et al. (2024) argued that Supervisor bottom-line mentality creates performance pressure, which, to some extent, motivates employees to innovate in their work to achieve performance goals [15]. Future research should focus more on the dual-edged effects of Supervisor bottom-line mentality in different contexts. On one hand, Supervisor bottom-line mentality can effectively improve organizational performance; on the other hand, it can have a negative impact on employees' well-being and health. Is it possible to reduce the negative impacts of Supervisor bottom-line mentality without losing its positive effects? This question warrants further exploration in future studies.

Limited Research on the Antecedents of Supervisor bottom-line mentality: Most existing studies on Supervisor bottom-line mentality focus on its outcomes, such as employee behaviors, job performance, and team creativity. For example, Wan et al. (2021) found that excessive Supervisor bottom-line mentality leads to emotional exhaustion among employees, resulting in silence behaviors [12]. However, research on the formation mechanisms of Supervisor bottom-line mentality remains unclear. Eissa et al. (2019) and Rice et al. (2022) have explained the formation of Supervisor bottom-line mentality mainly through individual traits and emotions [6][10]. Yet, the role of factors such as employees' intrinsic motivation, organizational culture, and external environmental pressures in shaping leaders' bottom-line thinking remains an under-explored area.

8. Future Research Directions

With the continuous changes and increasing complexity in the external business environment, leaders' pursuit of short-term economic goals has become widespread. Although many scholars have enriched the understanding of Supervisor bottom-line mentality through empirical studies, there are still several avenues for future research.

In-depth Exploration of the Antecedents of Supervisor bottom-line mentality: Compared to the outcomes of Supervisor bottom-line mentality, research on its antecedents is relatively scarce. The outbreak of the COVID-19 pandemic has led to slow economic growth and even economic decline. In such a high-pressure external environment, it is worth exploring whether such conditions also contribute to the development of bottom-line thinking in business leaders. Furthermore, it remains unclear whether organizational culture and other personal traits of leaders also influence the formation of a bottom-line mentality. Future studies should strengthen empirical analyses on the antecedents of Supervisor bottom-line mentality.

Balancing the Positive and Negative Effects: Most empirical research on Supervisor bottom-line mentality has focused on its negative effects, with fewer studies addressing its positive impacts. While Supervisor bottom-line mentality may lead to a series of negative behaviors among employees, it can also contribute to the enhancement of team performance in certain contexts. Future research should focus on the dual-edged impact of Supervisor bottom-line mentality, analyzing both its negative effects on employees and its potential positive outcomes, such as team cohesion and improved team performance.

Development of Multidimensional and Cross-Cultural Measurement Tools: Currently, the measurement methods for Supervisor bottom-line mentality primarily rely on self-assessment and peer assessment, but these methods have certain limitations. For example, self-assessments are often influenced by an individual's self-perception. Moreover, the widely used scale developed by Greenbaum et al. (2012) is based on a Western cultural context, lacking consideration for cross-cultural variations. Compared to Western cultures, Chinese culture, influenced by Confucian thought, may lead to different leadership behaviors and impacts. Future research should focus on the development of multidimensional and cross-cultural measurement tools, exploring the applicability of Supervisor bottom-line mentality in different cultural and organizational contexts.

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