

Reshaping Bottom-Line Boundaries: Mechanisms of Bottom-Line Mentality and Theoretical Integration

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Abstract

With the rapid change of the competitive environment, the bottom-line mentality, which only focuses on the results and ignores other important matters of the organization, has attracted extensive attention from scholars. On the basis of distinguishing and analyzing the related concepts of bottom-line mentality, this paper explains the theoretical basis of bottom-line mentality from the perspectives of social information processing theory, social cognitive theory and self-determination theory, and tries to construct the framework of the mechanism of bottom-line mentality from the three levels of individual, leadership and organization, and further integrates the research results of the antecedents, results, mediation and regulation mechanism of bottom-line mentality, so as to provide a new perspective for reshaping the boundaries of bottom-line mentality and its multi-dimensional impact, and carry out further discussion on the impact of differentiation.

Keywords

Bottom-Line Mentality, Bottom-Line Boundary, Mechanism of Action, Theoretical Elaboration

1. Introduction

Bottom-line mentality is a way of thinking that focuses on a single bottom-line utilitarian goal to the exclusion of other important matters such as ethical standards or norms (Greenbaum et al., 2012; Mawritz et al., 2017; Babalola et al., 2020). First introduced by Wolfe into the study of modern business management (Wolfe, 1988). From the existing research, bottom-line mentality includes leader bottom-line mentality, employee bottom-line mentality, and team bottom-line mentality.

Among them, the bottom-line mentality of leaders will affect employee creativity (Yuan & Tan, 2023) team innovation (Yang et al., 2023) and employee pro-organizational unethical behavior (Li, 2022). The bottom-line mentality of entrepreneurs affects the social responsibility of the team (Zhang et al., 2022), and the bottom-line mentality of employees damages the society with individual differences (Xia, 2016). Moral leadership is conducive to reducing the bottom-line mentality of employees (Cao et al., 2022). When the bottom-line mentality matching is consistent, the negative impact of the bottom-line mentality of leaders is the minimum (Sun et al., 2023). Although existing studies have focused on the impact of the bottom-line mentality, given the universality of the bottom-line mentality in organizational management, its influencing factors and their mechanism for individuals and organizations are worth further combing and research.

In this paper to clarify the connotation of the bottom-line mentality and on the basis of measurement, from the social information processing theory, social cognitive theory and self-determination theory and other six perspectives to explain the bottom-line mentality theory, try from individual, leadership and organization, the three levels, build the bottom-line mentality mechanism, further integrate the bottom-line mentality, results, mediation, regulation mechanism, research results, to reshape the bottom-line mentality boundary and multidimensional influence provides a new perspective, also for the organization fully learn the positive role of the bottom-line mentality, to prevent the negative impact of the bottom-line mentality provide management enlightenment.

2. The Connotation, Discrimination and Measurement of the Bottom-Line Mentality

2.1. The Connotation of the Bottom-Line Mentality

The bottom-line mentality comes from the word “bottom line”. The introduction of the bottom line into the management field was initially often interpreted as a result of profit or loss. Wolfe (1988) argued that “the bottom line” means, in a broad sense, “ignoring the rest on a single goal of concern”. Its “bottom-line mentality” shows individuals generally adopt single thinking mode, often taking profit as the only starting point: low moral sense, money first, only focusing on the present and too much emphasis on winning and losing. Greenbaum put forward the concept of bottom-line mentality for the first time, which is defined as “one-dimensional thinking that only values profit results without considering other important matters of the organization”. As the “bottom-line mentality” has received continuous attention and research, related concepts have been compared, Zhan et al. (2021) distinguish goal orientation, goal setting and self-interest principles, and Duan et al. (2022) compare utilitarianism, short-term orientation, linear thinking and other concepts with them.

2.2. Bottom-Line Mentality and Similar Concepts

In addition to the above concepts, the four concepts of single thinking, achievement

approach and goal orientation, short termism doctrine and efficiency doctrine are both related to the bottom-line mentality. This paper compares the meanings of similar concepts.

2.2.1. The Bottom-Line Mentality & Single Thinking

Single thinking is a kind of linear, unidirectional, one-dimensional and lack of change in the thinking mode, it is easy to put the multiple problem into a dollar, adhere to a way to the end, exclude other cases, either or, right or wrong, is only a simple alternative a way of thinking. The similarity with the bottom-line mentality is that both are linear thinking and is easy to turn multiple problems into a single problem. The differences between the two sides are: First, the different areas of attention. The result of bottom-line mentality is generally performance goals, while unitary thinking covers more content; Second, different attitudes towards information. Single thinking is more rational and logical, and will collect as much information as possible, while the bottom-line mentality only focuses on the content related to interests, and takes the attitude of ignoring other information Section (Duan et al., 2022).

2.2.2. Bottom-Line Mentality & Achievement Approach Goal Orientation

Achievement approach goal orientation refers to individuals trying to prove that they are better than others when realizing the tasks within the scope of their ability, wagering to get the attention of the outside world. And individuals have the characteristics of strength, progress and pursuit of perfection. The similarity to the bottom-line mentality is that both have a preference for goal achievement. The differences between the two sides are: Firstly, the internal drive is different. The bottom-line mentality only focuses on the realization and achievement of goals, not to prove their ability; Secondly, they have different goals. The bottom-line mentality generally involves only financial indicators, while the achievement approaching goal orientation involves more content, including not only financial indicators but also some other indicators related to personal development, and it only points to the task within the scope of realization ability.

2.2.3. Bottom-Line Mentality & Short Termismness

Short termismness refers to a behavior that individuals only focus on short-term gains rather than long-term performance. Individuals with short termism tend to pay more attention to the interests of shareholders and ignore customer relations, integrity and social responsibility. The similarity to the bottom-line mentality is that both place too much emphasis on “profit” and “benefit” and ignore the rest. The difference is that: firstly, the goals are different. The bottom-line mentality generally only pursues profit goals; short termism needs to consider not only profit goals but also other goals. Second, the application scope is different. At present, the bottom-line mentality is only applicable to economics, business management and other categories, while short termism doctrine is not only applied to economics, but also can be applied to ecology, psychology and other fields, and the research scope is more applicable.

2.2.4. Bottom-Line Mentality & Benefit Doctrine

Benefit doctrine advocates the maximization of individual interests and pursues “maximum happiness”. Benefit doctrine does not consider individual motivation and means, only considers the influence of results on the maximum happiness value, and regards the pursuit of “utility” and “benefit” as the only goal of life. The similarity between the two lies in that they both reflect the individual’s pursuit of “benefit” and “profit”, and pay more attention to the results. The difference lies in: firstly, the subject category is different. Beneficialism is a theory in ethics, while the bottom-line mentality is economics; Secondly, it contains different contents. Efficiency will involve moral judgment and does not force the realization of results, while the bottom-line mentality often does not involve moral judgment, and focuses more on the realization of results. The discrimination summary of the above similar concepts is shown in **Table 1**.

Table 1. Identification of concepts related to bottom-line mentality.

Comparative perspective	Bottom-line mentality	Single thinking	Goal-oriented Achievement	Short termismness	Utilitarianism
definition	Only value the bottom line, do not consider the results, organize other heavy, important matters of single-dimensional thinking	It's a straight, one-way, one-dimensional, lacking, changing mode of thinking	An individual's preference to achieve their goals depends on proving their abilities, wanting to get attention from the outside world, and trying to prove that they are better than others	A behavior in which an individual is only focused on short-term benefits rather than long-term performance	Advocate individual interests, maximize, pursue “maximum happiness”, without considering individual motivation and means, and only consider the impact of results on the maximum and happiness value
theoretical basis	Social Cognitive Theory	Goal-oriented Theory	Goal-oriented Theory	Social Cognition Theory	Self-interest Theory
focus on driving factor	economic result bottom line results	Straight thinking mode of thinking	Proof excellent others' evaluation	short-term interest economic returns	Profit maximization personal interests

Source: The author has compiled it according to the relevant literature.

2.3. Measurement of the Bottom-Line Mentality

At present, the measurement of bottom-line mentality generally adopts the scale developed by Greenbaum and so on. The scale involves four items, “only care about reaching the bottom line”, “only care about performance”, “consider the bottom line more important than anything”, “care more about profit than employee well-being”. With the refinement of its research, the scale extends to the perceived atmosphere of the measurement team, in addition to measuring the bottom-line mentality of the leader. Now, the bottom-line mentality for leaders is still developed by Greenbaum, At the same time, there is also a leader bottom-line mentality self-rating scale (Mawritz et al., 2017) and the Leader Bottom-Line Mentality Scale (Babalola et al., 2020; Quade et al., 2021). For the team’s perception of the atmosphere, Castille et al. (2018) for the first time changed the subject

of the bottom-line mentality to “people here”, To measure the perceived bottom-line mentality, While [Greenbaum et al. \(2020\)](#) changed the subject of the bottom-line mentality to employees, more refined and expanded the bottom line of the mentality scale of measurement objects.

3. The Theoretical Basis of the Bottom-Line Mentality

The connotation and measurement of the “bottom-line mentality” are sorted out above, especially on the similar concepts. On this basis, this paper explains the theoretical basis of the bottom-line mentality from the perspective of Social Information Processing Theory, Social Cognitive Theory, Conservation of Resource Theory, Social Exchange Theory, Self Theory and Role Theory, and analyzes the underlying theoretical logic that affects the “bottom-line mentality”.

3.1. Social Information Processing Theory

Social information processing theory emphasizes the individual’s attention to environmental information clues, thus affecting their own behavior and attitudes ([Salancik and Pfeffer, 1978](#)). In practice, employees respond differently to the different information delivered in the current environment. Specifically, employees show that after perceiving the bottom-line mentality information of leaders. On the one hand, they will enhance their focus on work and improve their service performance; On the other hand, they will increase their desire for their own interests, leading to the increase of unethical behavior ([Babalola et al., 2020](#)). Leaders with a high bottom-line mentality show that the emphasis on and preference for work objectives and information will directly and positively affect the bottom-line mentality of employees ([Greenbaum et al., 2012](#)) and job addiction. The bottom-line mentality of leaders will also have a positive impact on employees’ deviant innovation behavior ([Ye & Liu, 2023](#)).

3.2. Social Cognitive Theory

Social Cognitive Theory shows that individual behavior, cognition and environment are interactive. The individual according to the environment of release signals and information, actively adjust their behavior consistent with environment, individuals will also observe important individual (leadership) behavior directly or indirectly learn the corresponding behavior ([Bandura, 1986](#)). In short, this theory explains the individual behavior from the perspective of observation and learning, and explains that individuals learn based on the observation and imitation of the behaviors and attitudes of others ([Bandura, 2001](#)). When leaders only focus on the bottom-line results, employees will imitate and then show the bottom-line mentality ([Greenbaum et al., 2012](#)). High bottom-line mentality of employees are more likely to learn the social inhibition behavior ([Eissa et al., 2020](#)) and will promote the relationship between unethical behavior ([Zhang et al., 2020](#)), Cao Yuankun and others based on the theory found that the bottom-line mentality between moral leadership and workplace uncivilized behavior intermediary

role (Cao et al., 2022).

3.3. Conservation of Resource Theory

According to the COR theory, individuals tend to take a proactive attitude to protect, preserve and retain their views as precious resources (Hobfoll, 1989, 2001). When individuals threaten or lose existing resources, it is more likely to lead to pressure. Leaders with high bottom-line mentality often pay more attention to specific results and ignore a series of intangible indicators such as employee care, leading to the loss of individual resources of employees (Mawritz et al., 2017). The leadership with a high bottom-line mentality plays a negative role in the constructive deviant behavior of employees, and the aversion atmosphere of organizational errors plays an intermediary role in it (Feng & Lu, 2024). In the face of leaders with high bottom-line mentality, employees have increased work pressure and emotional exhaustion. Employees are more inclined to save their own resources and take silent behavior (Wan et al., 2021b). The bottom-line mentality also increases employees' work and family conflicts (Quade et al., 2021) by reducing the relationship with the spouse organization. Based on this theoretical research, it is found that the bottom-line mentality of colleagues acts on employees' innovative behavior through the relationship energy (Shangguan et al., 2024).

3.4. Social Exchange Theory

Social exchange theory emphasizes the importance of exchange and transaction. The transaction between employees and leaders constitutes social exchange, and employees get rewarded through work, and leaders provide information, support and rewards to employees. In short, a positive social exchange relationship stems in leaders' attention and care for employees, and a good social exchange relationship will increase the commitment of each other. Leaders will provide employees with remuneration for the completion of their work, which is a temporary economic exchange relationship, which is conducive to improving the performance of employees, employees will also think that leaders with high bottom-line mentality are more willing to support their work, so as to give higher evaluation of the relationship between superiors and subordinates (Babalola et al., 2021). If the leaders blindly pursue the bottom line results and ignore other factors such as employees' happiness, employees will also reduce the exchange and psychological security, and the relative deprivation of employees will also increase (Quade et al., 2020; Wan et al., 2021b), which makes it difficult to establish long-term social exchange relationship between employees and the organization, which has a negative effect on their performance and innovation.

3.5. Self-Determination Theory

Self-determination Theory is about integrating the body in motivation and external motivation theory, when the three basic needs of employee autonomy, relationship and competence are met qualified, it will trigger the internal motivation.

If the three basic needs are not met, employees will produce controlled external motivation (Ryan & Deci, 2000). According to this theory, if external conditions meet individual needs or positive incentives such as praise and recognition, individual behavior motivation will be strengthened. When leaders engage in pro-organization unethical behavior, employees will imitate the leader urgently to produce the non-ethical behavior (Xiong & Zhan, 2022). As the bottom-line mentality is easy to lead to the competitive atmosphere of the organization, employees are more likely to feel the loss of work autonomy, individual and organizational values conflict and other problems, which ultimately leads to the spirit of employees in the workplace (Yuan & Tan, 2023).

3.6. Role Theory

Role theory emphasizes the individual in a specific environment to play different roles to assume the responsibility and obligation of the role, actively fulfill others to the role, it can also cause individual focus on the core role is difficult to perform the identity of the rated role, when individual characteristics and role characteristics will produce a series of problems (Biddle, 1986). It has been shown that individuals develop a higher bottom-line mentality when faced with challenges related to their core role. It has also been shown that the emergence of core roles causes individuals to focus more on the achievement of relevant role goals, thereby ignoring competing goals (Babalola et al., 2021; Mc Culloch et al., 2008). Entrepreneurs with a bottom-line mentality will focus their time and energy on matters related to the core role (entrepreneur role), but lack the resources needed to deal with other role responsibilities (moral roles) (Zhang et al., 2022).

In conclusion, this paper illustrates the theory of social information processing and social cognition theory as shown in **Table 2**.

Table 2. Theoretical perspective of the bottom-line mentality.

Theoretical perspective	Core content	Literature supporting
Social Information Processing Theory	Individuals respond by the acquisition and analytical environment, transmitting different information	Greenbaum et al. (2012) Babalola et al. (2020) Ye & Liu (2023)
Social Cognition Theory	Emphasize the interaction between individual behavior, cognitive factors and environment	Greenbaum et al. (2012) Eissa et al. (2020) Zhang et al. (2020) Cao et al. (2022)
Conservation of Resource Theory	When individuals threaten or lose existing resources, they are easy to produce pressure. Leaders with high bottom-line mentality often pay more attention to specific results, ignore the care for employees, and achieve a series of intangible goals, which leads to the loss of individual resources of employees	Feng & Lu (2024) Wan et al. (2021b) Quade et al. (2021)

Continued

Social Exchange Theory	The exchange relationship between employees and leaders affects employee behavior and is used to explain an important theoretical framework for employees' response to the bottom-line mentality of leaders	Quade et al. (2020) Wan et al. (2021a) Babalola et al. (2021)
Self-determination Theory	The system motivation theory integrates the motivation and external motivation, mainly includes the basic demand theory and the objective content theory	Xiong & Zhan (2022) Yuan & Tan (2023)
Role theory	Individuals need to assume the responsibilities and obligations in the organizational situation and actively fulfill the expectations given by others for the role	Babalola et al. (2021) Zhang et al. (2022)

Note: The author arranges according to the existing literature.

4. Bottom-Line Mentality Action Mechanism Framework

Through the interpretation of the theoretical basis of the bottom-line mentality, this paper tries to construct the action mechanism framework of the bottom-line mentality from the three levels of individual, leadership and organization, further integrates the research results of the antecedents, result, mediation and regulation mechanism of the bottom-line mentality, and tries to provide a new perspective on reshaping the bottom-line mentality boundary and its multi-dimensional influence.

4.1. Individual Level

4.1.1. Antecedents Study

There are few research documents in the academic community on the variables before the bottom-line mentality. On how the bottom-line mentality is formed has attracted the attention of the academic community in recent years. The research on the variables before the bottom-line mentality is conducive to enterprise organizations to prevent the generation of the bottom-line mentality in advance. Eissa believes that the generation of bottom-line mentality may be related to individual traits or a specific work environment. Kim's research found that employees with "profit" thinking tend to be profit-oriented and more inclined to measure everything with numbers and money, which are more likely to have a bottom-line mentality. Eissa based on the trait activation theory, it is found that individuals with Machiavellianist traits are more likely to have a bottom-line mentality. Individuals with this trait are pragmatic and more willing to manipulate others to gain more benefits, and they adhere to the principle of "whatever means are right as long as the end is right", regardless of whether they will harm others. Research has shown that individuals with Machiavellian-based traits are more likely to reinforce their bottom-line mentality in organizations with a high-bottom-line mentality (Eissa et al., 2019).

4.1.2. Results Research

The results of bottom-line mentality are mainly reflected in three aspects:

employee cognition, employee behavior and employee performance. In the aspect of employee cognition, it is mainly manifested as employee insomnia (Babalola et al., 2022), resignation tendency (Mesdaghinia et al., 2019), work prosperity (Salancik & Pfeffer, 1978) and organizational commitment (Xiong & Zhan, 2022); At the level of employee behavior, the main manifestations are employee transgressive innovation (Ye & Liu, 2023), creative territorial behavior (Tan & Yuan, 2023), workplace uncivilized behavior (Babalola et al., 2020; Castille et al., 2018), employee constructive transgressive behavior (Farasat & Azam, 2020), employee creativity (Zhang et al., 2020), employee pro-organizational unethical behavior (Li, 2022), pro-team Unethical Behavior (Hu et al., 2021), Employee Silent Behavior (Salancik & Pfeffer, 1978; Wang, 2020), Workplace Deceptive Behavior (Farasat et al., 2021), Knowledge Hiding (Zhang et al., 2021a) and Inhibition of Innovation (Wan et al., 2021a), social discouragement behavior (Greenbaum et al., 2012), and other aspects of. Among them, the research results on the non-ethical behavior of employees are relatively rich (Zhang et al., 2020; Farasat & Azam, 2020; Babalola et al., 2020, 2021). In terms of employee performance, two different research conclusions are low task performance (Quade et al., 2020) and high performance (Babalola et al., 2020). Babalola Based on the Social Cognition Theory found that leaders with a high bottom-line mentality will convey the importance of bottom-line results. It will cause employees to work harder and it also benefit the increase in service performance (Babalola et al., 2020); Quade Research has found that leaders with a high bottom-line mentality focus too much on the bottom-line results and ignore the happiness of employees, it will lead to a negative impact on task performance (Quade et al., 2020).

4.1.3. Regulatory Mechanism

Research bottom-line mentality is mainly influenced by gender, self-cognition and self-values. Studies have shown that the bottom-line mentality of male employees has a stronger impact on task performance and knowledge concealment than that of female employees (Zhang et al., 2021a); Ambitious employees are more interested of bottom line and profit, and then they are more willing to exchange information resources with leaders who have the bottom-line mentality. It is more likely to generate pro-tissue non-ethical behavior (Babalola et al., 2021); Some scholars have also found that employees with high power distance tendency will be more willing to implement leadership decisions, it can strengthen the relationship between employee moral evasion and leadership bottom-line mentality, To produce more organizational non-ethical behavior (Zhang et al., 2020). In addition, the literature using the bottom-line mentality as a regulatory variable shows that the bottom-line mentality can positively regulate the impact of emotional commitment on the immoral behavior of employees (Yao, 2022) and the influence of moral evasion on the immoral behavior of the team (Zhao, 2022). Foreign studies show that the higher the bottom-line mentality of employees, it is more likely to learn the negative behavior of leaders, in order to strengthen the social inhibition relationship between leaders and employees (Eissa et al., 2020). The bottom-

line mentality of employees can also positively adjust the relationship between the bottom-line mentality of leaders and the quality of leader-member exchange (Quade et al., 2020).

4.1.4. Intermediary Mechanism

Research the bottom-line mentality from the individual level, mainly affected by work autonomy, relative deprivation, harmonious passion of employees, workplace spirit, immoral organizational behavior, moral evasion and so on. Among them, the literature mediated by moral evasion is relatively rich (Wang, 2020; Zhang, 2019; Yang & Lu, 2023). Studies have shown, work autonomy plays an intermediary role in the bottom-line mentality of leaders and employee deviant innovation (Ye & Liu, 2023); Workplace spirit plays a partial intermediary role between the leadership bottom-line mind and the creativity of the new generation of employees (Yuan & Tan, 2023); The harmonious passion of employees plays an intermediary role in leading the ethical behavior of pro organizations and the bottom-line mentality of employees (Xiong & Zhan, 2022); Existing literature shows that relative deprivation plays an intermediary role between the bottom-line mentality of leaders and the silent behavior of employees (Wang, 2020), it also play an intermediary role between the leader's bottom-line mentality and employees' creative territorial behavior (Tan & Yuan, 2023). On the other hand, there are few studies on the bottom-line mentality as an intermediary variable. The bottom-line mentality mediation of employees acts on the uncivilized behavior of moral leaders to employees in the workplace (Cao et al., 2022), and the unethical behavior of employees' work insecurity and pro-organizations (Yang & Lu, 2023).

4.2. Leadership Level

4.2.1. Antecedents Study

As the decision-making center of the group, the behavior and attitude will directly affect the behavior and attitude of employees. On the one hand, based on social cognitive theory, leaders are often regarded as the most authoritative symbol by employees, so employees are more inclined to imitate leaders to achieve success (Wood & Bandura, 1989). On the other hand, due to the power of the leaders, it will force employees to follow the leaders and produce thinking and ideas consistent with the leaders. Studies have shown that leaders with a high bottom-line mentality often have subordinates with a high bottom-line mentality (Greenbaum et al., 2012), and some studies have shown that leaders' communication style also affect the perception of the bottom-line mentality (Greenbaum et al., 2021; Babalola et al., 2021).

4.2.2. Results Research

The influence of the bottom-line mentality in the leadership level is mainly reflected in the leadership behavior level. Leaders with a higher bottom-line mentality are prone to abusive management of deviant employees (Mawritz et al., 2017); When the leader and the employee have the same bottom-line mentality,

Leadership-subordinate bottom-line mentality consistency will indirectly act on the abuse management, Leadership perception plays an intermediary role in deep differences (Sun et al., 2023); Some scholars have also found that, leaders with a high bottom-line mentality usually focus only on the individual's basic needs, less focused on the needs of others at the emotional level, therefore, it is difficult to implement the management mode of ethical leadership (Greenbaum et al., 2021).

4.2.3. Regulatory Mechanism

The bottom-line mentality will be affected by the leadership power. The leadership power positively regulates the impact of the bottom-line mentality on employees' work insecurity (Zhang et al., 2021b). The literature on bottom-line mentality as a moderating variable suggests that leaders "bottom-line mentality interacts with employees" pro-organizational non-ethical behavior in leader-member exchange and significantly improves employee performance level (Zhan & Liu, 2021). The leader bottom-line mentality plays a significant negative role between the distribution of leadership experience and leadership marketing behavior (Graham & Smith, 2021). The reluctance of executives with a high bottom-line mentality will make it difficult for intermediate management to implement organizational change, thus reducing their enthusiasm and initiative (Bao et al., 2019). In the relationship between employee deviation behavior and the loss of leadership self-regulation function, for leaders with high bottom-line mentality, employees' deviation behavior will lead to increased loss of leadership self-regulation function (Mawritz et al., 2017). Leaders' high bottom-line mentality makes it easier for employees to feel unethical and thus feel more ashamed (Bonner et al., 2017).

4.2.4. Intermediary Mechanism

Study the intermediary mechanism of variables such as bottom-line mentality, leader and member exchange relationship, and leader identity. Firstly, existing scholars have confirmed the mediation effect of leaders on the bottom-line mentality and abuse management (Sun et al., 2023); Secondly, leaders with high bottom-line mentality reduce the leader-member exchange relationship between the bottom-line mentality and subordinate creativity (Liu, 2022); Finally, domestic scholars find that leaders positively regulate the relationship between the bottom-line mentality and employee moral evasion (Hu et al., 2021). In addition, there are few studies on the bottom-line mentality of leader as the intermediary variable, and this research can be further supplemented later.

4.3. Organizational Level

4.3.1. Antecedents Study

Previous studies show that when organizing the incentive compensation system, individuals are easier to generate bottom-line mentality (Babalola et al., 2021; Eissa et al., 2019; Zhan et al., 2021; Guo & Du, 2021). COR theory, that due to the

limitation of resources, individuals tend to produce the motivation to protect resources (Hobfoll, 1989, 2001). In the individual resources and physical condition close to exhaustion is called emotional depletion (Maslach et al., 2001), some scholars have proved that leaders in emotional depletion is more likely to produce high bottom-line mentality (Rice & Reed, 2021).

4.3.2. Results Research

The impact of the bottom-line mentality at the organizational level is mainly reflected in team innovation, team social responsibility, team performance, team cohesion and team creativity, etc. Chinese scholars have found that, leader bottom-line mentality has a double-edged effect on team innovation, it is benefit to team utilization innovation, it is not conducive to team exploratory innovation (Yang et al., 2023); The bottom-line mentality of entrepreneurs is indirectly affected by the social responsibility of the entrepreneurial team due to the influence of entrepreneurs' moral consciousness (Zhang et al., 2022); The leader with a bottom-line mentality will cause the organization to form performance-avoidance tendencies, it is not conducive to the improvement of organizational performance (Lin et al., 2021); The win-loss thinking mode conveyed by leaders with high bottom-line mentality will further lead to the reduction of team service performance (Yu et al., 2018). Leaders with bottom-line mentality do not pay attention to whether team members get along well, which is easy to form a competitive relationship between teams, and is not conducive to team cohesion (Riisla et al., 2021); Greenbaum proves the team bottom-line mentality by reducing the psychological security of employees (Greenbaum et al., 2020).

4.3.3. Regulated Mechanism

Research on the leadership power, performance tension, team bottom-line mentality consistency, perception bottom-line mentality atmosphere, team service atmosphere all have an impact on the bottom-line mentality. The higher the performance tension in the environment, the more employees advocate for profit first, it will damage the organizational performance (Lin et al., 2021); Some scholars also study the consistency of team bottom-line mentality as the boundary condition of bottom-line mentality. Team bottom-line mentality consistency will lead the team to ignore matters unrelated to the bottom line. In turn, the bottom-line mentality has a more significant negative effect on team creativity and team psychological security (Greenbaum et al., 2020); Besides, the higher the mentality of the organization, Employees with Machiavelism will have a higher probability of developing a bottom-line mentality (Eissa et al., 2019); Last, employees with a high team service atmosphere are more inclined to provide high-quality service. To some extent, it will also reduce the negative effect of high bottom-line mentality on sales initiative (Yu et al., 2018). The research shows that the bottom-line mentality of team and organization is taken as the regulated variable, and the team type plays a significant role in regulating the innovation behavior of the bottom-line mentality of employees (Liu et al., 2024); And the literature can be

supplemented and improved in the future.

4.3.4. Intermediary Mechanism

On the one hand, at the organizational level, team forced passion, team risk taking willingness, organizational error aversion atmosphere, organizational ethics atmosphere and so on can be used as intermediary variables to study the bottom-line mentality. Team forced passion intermediary on the leader bottom-line mentality and team creativity, team risk taking willingness intermediary on the leader bottom-line mentality and team innovation (Yang et al., 2023); Organization error aversion atmosphere intermediary on the leader bottom-line mentality and employee constructive deviation behavior (Feng & Lu, 2024); Organization ethics atmosphere mediation on the leader bottom-line mentality and employee non-ethical behavior (Ge, 2018); On the other hand, the team and organization bottom-line mentality as intermediary variables, the literature will be supplemented in the future.

Based on the above analysis, combined with the conceptual discrimination and theoretical basis interpretation of the bottom-line mentality, this paper tries to integrate the antecedents, results, mediation and regulation mechanism of the bottom-line mentality from the three levels of individual, leadership and organization, and construct the mechanism framework of the bottom-line mentality, as shown in Figure 1.

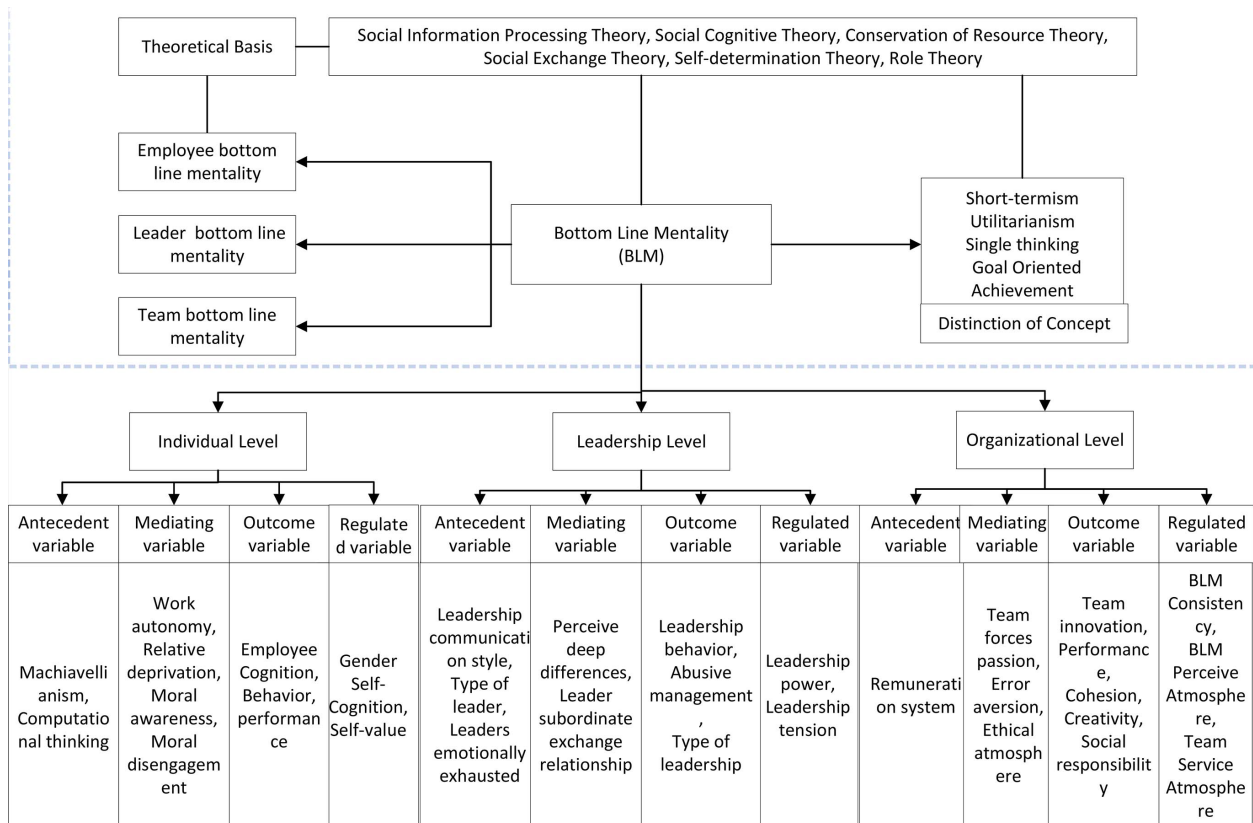


Figure 1. Bottom-line mentality integration analysis framework diagram.

5. Prospective for Future Research

5.1. Deepen the Understanding of the Bottom-Line Mentality Construct Itself

The current research on the bottom-line mentality is mainly based on the western cultural background, and the domestic research is still in the initial stage. If the research results under the western cultural background are directly applied to the Chinese situation, there are indeed a lot of risks. Therefore, it is of great significance to strengthen the definition of the local connotation of the bottom-line mentality, deepen its specific connotation, and clarify the differences between the bottom-line mentality in the background of Chinese and Western culture. At present, in the background of Oriental culture, the bottom line is generally explained as the lowest requirements or limits, while the concept of the bottom-line mentality in the west is to only consider profits and results, and the “mercenary mentality” is actually more in line with the Chinese version of the bottom-line mentality Section (Duan et al., 2022). At the same time, the dimension of the bottom-line mentality can be optimized in combination with the empirical evidence to expand the application scope of the bottom-line mentality. In addition to the work field, such as whether there is also the role mechanism of the bottom-line mentality in the field of ecology, sports and education, such problems can also be regarded as the follow-up research category. Finally, combined with the measurement method of continuing to enrich the bottom-line mentality in the Chinese situation, to verify the universality and applicability of the bottom-line mentality in the Chinese situation. In the future, the theory of Chinese localization can be used to analyze and discuss the bottom-line mentality, further distinguish similar concepts, and deepen the understanding of the bottom-line mentality construct itself.

5.2. Expand the Exploration of the Formation Mechanism of the Bottom-Line Mentality

The formation factors influencing the bottom-line mentality are mostly concentrated in the environment (organizational environment, the environment outside the work field) and the individual level (individual characteristics, individual resources). However, the bottom-line mentality will also be affected by the family level and social factors, and there is still a lack of research on these levels. Therefore, future scholars can analyze the causes of the bottom-line mentality from more levels, actively explore the antecedent variables of the bottom-line mentality, and form a more comprehensive and systematic understanding of its mechanism. Moreover, the process mechanism of bottom-line mentality mostly adopts a single or fixed theoretical perspective to explain the bottom-line mentality, and contradictory research results also appear in the existing results. In the future, it can be discussed from multiple perspectives to explain the double-edged sword effect of bottom-line mentality from a dialectical perspective. Finally, about the influence boundary of the bottom-line mentality, the academic circle focuses on the discussion of individual characteristics and working situations. For the organizational

situation factors, future research suggests that the boundary conditions of the bottom-line mentality should be further explored from the situation, and other situations in which the bottom-line mentality is applicable.

5.3. Carry Out the Research on the Differential Impact Effect of BLM

The current research perspective and level of the bottom-line mentality are relatively single. Focusing on studying the impact of leaders' bottom-line mentality on employees, Or the impact of different types of leaders on the bottom-line mentality, Pay less attention to the impact of the organization's bottom-line mentality on the organization, the leadership, and the individual. Future scholars can enrich the level of BLM and enrich the bottom-line mentality. Focus on the influence of its different subjects on different subjects to expand the impact of the bottom-line mentality. There are still few cross-level studies on the bottom-line mentality, Future scholars can adopt cross-level research. Discussing the influence results by hierarchy and by substructure. Finally, there is a lack of research on spillover effect, so researchers can improve the differentiated effect of bottom-line mentality results from the spillover effect of bottom-line mentality.

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Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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