



## **Online-Appendix zu**

„The influence of pay transparency on  
organizational citizenship behavior”

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Mathematical proof that  $\hat{\delta}_{DD}$  equals  $\delta_1 Time \times Treated_{it}$ :

*Note:* Time is abbreviated with Ti and Treated with Tr in the following equations. Further, the derivation of the DDD works according to the same logic as the derivation of the DD.

The DD estimator can be denoted as

$$\hat{\delta}_1 = (\overline{OCB}_{Ti=1,Tr=1} - \overline{OCB}_{Ti=0,Tr=1}) - (\overline{OCB}_{Ti=1,Tr=0} - \overline{OCB}_{Ti=0,Tr=0}) = \hat{\delta}_{DD}. \quad (1)$$

The regression used to estimate the interaction of Time and Treated can be formalized as

$$OCB_{it} = \beta_0 + \delta_0 Ti_t + \beta_1 Tr_i + \delta_1 Ti \times Tr_{it} + Controls_{it} + u_{it}. \quad (2)$$

Reformulating (1) to expected mean values as estimated by linear regression yields

$$\hat{\delta}_{DD} = [E(OCB|Ti = 1, Tr = 1) - E(OCB|Ti = 0, Tr = 1)] - [E(OCB|Ti = 1, Tr = 0) - E(OCB|Ti = 0, Tr = 0)]. \quad (3)$$

Plugging in variables of (2) in (3) yields

$$\hat{\delta}_{DD} = [\delta_0 Ti_t + \delta_1 Ti \times Tr_{it}] - [\delta_0 Ti_t] = \delta_1 Ti \times Tr_{it}. \quad (4)$$