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Unethical pro-organizational behavior: how employee ethical ideology and unethical organizational culture contribute

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Abstract

Purpose – The corporate atmosphere in recent times speaks volumes about the crises of confidence and credibility brewing among professionals due to the rising incidences of unethical pro-organizational behavior (UPB). The study developed a model to demonstrate the underlying mechanisms through which unethical organizational culture (UOC) influences UPB through the mediating roles of idealism and relativism.

Design/methodology/approach – Using a cross-sectional approach, data were collected through questionnaires that were distributed to small and medium-sized enterprises (SMEs) operating in the Plateau state in Nigeria. A total of 269 responses were obtained and analyzed using the partial least squares structural equation modeling (PLS-SEM) technique via Smart-PLS software.

Findings – The results revealed that the relationship between UOC and UPB was significant. The indirect predictive role of UOC on UPB was established via relativism but not through idealism. The results indicate that the preponderance of UPB among SMEs is a product of UOC which breeds a relativist ideology that ultimately promotes UPB. Finally, implications and suggestions for further research are discussed.

Originality/value – This study contributes to UPB in two unique ways. First, the authors bring to the fore the critical role of UOC in the debate on UPB which has been under-explored. Second, the study also established the mediating role of relativism in the relationship between UOC and UPB.

Keywords Unethical organizational culture, Ethical ideology, Pro-organizational behavior, PLS-SEM

Paper type Research paper

Introduction

There has been an increase in organizational malfeasance in recent years, and we are seeing more and more instances of employees acting unethically for personal or organizational gain, with or without the approval of their supervisor. According to research findings, employees in organizations frequently engage in unethical behavior for personal gain, to retaliate against or harm the organization or coworkers (Shah *et al.*, 2022; Ahmad *et al.*, 2021; Umphress *et al.*, 2010). Although unethical behavior at work is undesirable, there is a growing body of research indicating that individuals may engage in unethical behavior to assist another person or even the organization (Lian *et al.*, 2022; Umphress *et al.*, 2020; Porcena *et al.*, 2021). Scholars (Umphress *et al.*, 2010; Ghosh, 2015; Man *et al.*, 2020) have contributed to this theoretical and empirical debate by raising the issue of unethical pro-organizational behavior (UPB). UPB is said to occur when sales representatives mislead customers/clients about the efficacy of their products to increase sales (for their organizations) or when an accountant falsifies financial reports to reduce their company's tax liability.

Scholars have been preoccupied with explaining the UPB phenomenon via various antecedents and its implications for organizations and their stakeholders (Tang *et al.*, 2022; Miao *et al.*, 2020; Fehr *et al.*, 2019; Liu *et al.*, 2019). According to research, unethical leadership

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influences UPB indirectly through reflective moral attentiveness (Miao *et al.*, 2020), whereas responsible leadership is negatively associated with UPB (Cheng *et al.*, 2019). Such findings emphasize the importance of leadership and organizational culture in influencing UPB, as an organization's culture is largely determined by its leaders. In addition, the ethical ideology prevailing within an organization may be the reason why employees regard their unethical behaviors as acceptable, indicating the potential mediating role of ethical ideologies (i.e. idealism vs relativism) in the relationship between unethical organizational culture (UOC) and UPB. We argue for a direct and indirect relationship between UOC and UPB via the ethical ideologies of idealism and relativism, under social identity, social exchange, social learning and ethical theory.

In theory, employees' reactions to job insecurity can lead to impression management (Ghosh, 2015; Huang *et al.*, 2013). As a result, they may engage in UPB as a way of expressing their gratitude to their employer for the job opportunity. Positive reciprocity (Umphress *et al.*, 2010), ethical pressures (Tian and Peterson, 2016) and organizational identity are employee-related factors that have been found to influence UPB (Chen *et al.*, 2016; Graham *et al.*, 2019). While previous studies have tended to focus on individual employee factors including job insecurity (Wang *et al.*, 2022), job satisfaction (Dou *et al.*, 2019) and employee social exchange perception (Wang *et al.*, 2019), this paper attempts to investigate the prevailing organizational culture in promoting UPB.

First, the study considers UOC as a precursor to UPB, in keeping with Man *et al.*'s (2020) call for practical evidence of UPB. The authors suggested that the Wells Fargo scandal was an indication of a malfeasance culture and that an organization's unethical culture could be an antecedent to UPB (Man *et al.*, 2020). Despite mounting research evidence and valuable insights on UPB, the link between UOC and UPB remains unknown. Given the central importance of organizational culture as a method of sense-making in businesses (Watkins, 2013) and its impact on people and organizational outcomes, we thought it would be interesting to investigate the role of UOC as a precursor to UPB (Koc *et al.*, 2021). Furthermore, values, a cultural component, have been shown to have a strong relationship with ethical climate (Brief *et al.*, 1991).

Second, we propose that employees who work in UOCs engage in UPB through the ethical reasoning of relativism, based on social learning theory (Bandura, 1986). According to the social learning theory, people learn acceptable behavior by observing and imitating others (Bandura, 1986). Organizational culture has been recognized as having a wide influence on members' thoughts, feelings and behavioral patterns (Cameron, 2013). Employees in a UOC setting may emulate the ethical ideology justification that makes them feel less guilty about their unethical actions. That is, ethical ideology may serve as a bridge between UOC and UPB.

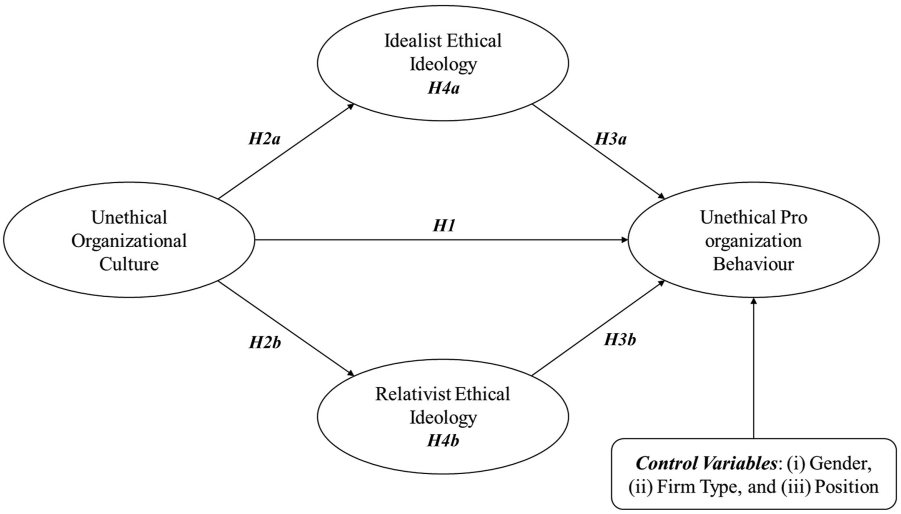
According to Arries-Kleyenstüber (2021, p. 3), "ethical ideology is an integrated system of personal ethics, encompassing beliefs, attitudes, and values in a given context that sets the standard for behavior." Two distinct moral justifications and behavioral patterns have been used to assess moral situations and determine the level of ethical compliance or noncompliance of human actions and practices (Arries-Kleyenstüber, 2021). These are broadly classified as idealism and relativism. We contend that organizational culture either breeds relativism destroys idealism or promotes UPB. Furthermore, UPB has been linked to behavioral and emotional ambivalence, according to Man *et al.* (2020) and Wang *et al.* (2021). In other words, being a part of a culture that supports UPB elicits a variety of emotions (Man *et al.*, 2020). This implies that employees in organizations that support unethical practice may react differently to it, depending on the ethical ideology to which they adhere. As a result, we propose that employees' ethical ideology, defined as individual differences in moral thought or philosophy (Henle *et al.*, 2005), provides a mechanism for individuals to choose to engage in UPB. In the literature on ethical ideology, people are divided into two categories: (1) idealism and (2) relativism (Zou and Chan, 2019; Henle *et al.*, 2005).

We expect idealists to be guided by both societal norms and values in line with dominant cultures and their existential purpose, whereas relativists to be more dynamic and conform to ambiguity because they do not believe that universally acceptable ethical principles should be upheld (Arries-Kleyenstüber, 2021). Membership in a given culture should result in positive reciprocity, according to the social identity and social exchange theories. The two ethical ideology dimensions align theoretically with the deontologist and consequential perspectives of ethical theory in explaining the possibility of emotional ambivalence between UOC and UPB. As a result, the social learning theory describes how ethical ideology spreads among coworkers. In explaining the antecedent role of UOC on UPB, this study employs a multi-theoretical approach. This is accomplished by demonstrating how social identity, as supported by the social exchange and social learning, forms the basic foundation for its argument through the dual lens of deontological and consequential perspectives of ethical theory. Figure 1 depicts our study's conceptual model.

This paper is divided into four sections. The first section lays the theoretical groundwork for the investigation. The second section describes the research framework for the study, while the third section describes the methodology and research findings. The final section discusses the implications, limitations and future research ideas.

Unethical pro-organizational behavior

According to Robinson and Bennett (1995), the concept of UPB appears morally unacceptable, but it is the result of a delicate and complicated reality in a society with some divergent opinions on what is wrong or right. According to Robinson and Bennett (1995), UPB is a behavior that is considered unethical in a broader sense but is acceptable to the relevant organization. Such behavior is frequently tolerated for the benefit of others. Umphress and Bingham (2011, p. 622) define UPB as "actions that aim to promote the effective functioning of the organization or its members while violating core societal values, norms, laws, or standards of proper conduct." As a result, UPB is usually done with the organization's best interests in mind rather than the individual's interests (Umphress *et al.*, 2010).



Source(s): Researchers' Conceptualisation

Figure 1.
Research model

Based on this understanding, we linked UPB to three major domains: (1) organizational, (2) leadership and (3) employee. Organizational-induced UPB could be understood through the lens of ethical climate (Martin and Cullen, 2006). The ethical climate is defined as shared perceptions of formal and informal procedures, policies and practices (Reichers and Schneider, 1990). Similarly, leadership style may be related to UPB (Miao *et al.*, 2020; Cheng *et al.*, 2019). Scholars have found that when an organization's leadership is unethical, it tends to support immoral proposals, which stimulates UPB among the employees. According to Liu *et al.* (2013), the leader–member exchange relationship provides insight into the complexity of leaders' actions. Where leadership is unethical, for example, in-group members and close associates easily buy into UPB to support the leader's success and demonstrate loyalty. This is common where loyalty to leadership is linked to positive performance evaluation. Over-zealous employees according to Tian and Peterson (2016) may engage in UPB with or without the organization pressuring them to demonstrate loyalty to constituted authority. However, when directed at an unethical leader, such loyalty may motivate UPB. Furthermore, job insecurity motivates employee-related UPB (Wang *et al.*, 2022). As previously stated, in an unsecured job market, employees will go above and beyond to meet set targets to keep their jobs, which may sometimes involve sacrificing the well-being of their customers. Other employee factors that influence UPB include job satisfaction and employee perceptions of social exchange as argued by Dou *et al.* (2019) and Wang *et al.* (2019).

Organizational culture

According to Watkins (2013, p. 3), organizational culture is "a process of sense-making in organizations" that is based on collaboration and the creation of shared values while appreciating diverse perspectives and interests. Organizational culture develops as a result of the accumulation of organizational values learned over time (Lee, 2019). Even though it was created by the organization, it has been recognized as having a widespread influence on the thoughts, feelings and behavioral patterns of the members (Cameron, 2013). A prevalent cultural orientation in an organization has a significant impact on people's perceptions and, as a result, shapes their behavior. Supportive cultural orientation, for example, has a way of instilling a sense of obligation (normative commitment) and a sense of identity in members (Meyer and Parfyonova, 2010; Tajfel, 1978). Similarly, an innovative cultural orientation propels a company to the forefront of creativity (Wallach, 1983), such as new product and market development, positioning and differentiation, collaboration and outsourcing. As a result, a mechanism for coordinating and absorbing internal and external pressure is created. A bureaucratic cultural orientation, on the other hand, is defined as a more cautious approach that thrives in a stable environment with matured, power-oriented and well-established institutional procedures (Wallach, 1983). Although members of such a culture are less concerned with external pressures, they are overwhelmed by internal tensions caused by strict control mechanisms and procedures (Skogstad and Einarsen, 1999).

After acknowledging the pervasive influence of culture on the worldviews of individuals or groups of individuals, it is correct to state that the dominant culture and ethics are inextricably linked. It includes characteristics shared by organizational members such as assumptions, beliefs, goals, knowledge and values (Duh *et al.*, 2010). Value is a cultural element that has been found to correlate with ethical behavior. Brief *et al.* (1991) posited that values are strongly related to ethical climate. That is why when an organization is founded on a flawed value, it breeds an unethical culture. As a result, organizations with leaders who lack moral values encourage unethical behavior in their decisions (Ciulla, 2020), resulting in the prevalence of UPB practices.

Theoretical foundation

Johnson and Umphress (2018) and Umphress *et al.* (2010) found that employees who experienced a greater bond with the organization and superiors likely engage in UPB. This desire is intensified when they perceived that the supervisors are not only encouraging it but are also engaged in it (Fehr *et al.*, 2019). It has also been established that people who have strong positive reciprocity beliefs and norms have a proclivity for UPB (Johnson and Umphress, 2018; Umphress *et al.*, 2010). In this study, we used a multi-theoretical approach to drive our assumptions and hypotheses, drawing on social identity, social exchange, social learning and ethical theories. Tajfel and Turner (1986) define social identity as an individual's self-image that results from belonging to a social category. According to Tajfel and Turner (1986), people work to achieve and maintain a positive social identity. Positive social identity is obtained when one compares and rates themselves higher in the in-group than in the out-group. Unsatisfactory social identity would result in the individual leaving the organization or group. These categorization repertoires could be organizational, gender, national, political and professional (Miles, 2012). Individuals who remain in an organization with an unethical culture are those whose values and identities are congruent with the organization's. According to research, employees who have a stronger sense of belonging to an organization are more likely to engage in UPB (Umphress *et al.*, 2010). As a result, we believe that organizational culture, which is a strong invisible bond that connects people within a framework of shared values and identity, can influence employees' proclivity to engage in UPB. Based on this argument, we propose that the social identity theory underpins the relationship between UOC and UPB.

Similarly, Johnson and Umphress (2018) inferred that an individual who possessed a high degree of positive reciprocity beliefs was more likely to engage in UPB, confirming the importance of social exchange in explaining how social identity connected UOC with UPB. The theory which is enshrined in reciprocity believes that each person in a relationship has something of value, which can be either tangible or intangible (Blau, 1964; Miles, 2012), and the quantity to be exchanged is decided by both parties. Thus, individuals who are rated higher in the in-group will have established a satisfactory social identity and are more likely to engage in UPB to maintain the exchange relationship (Billig and Tajfel, 1973). Engaging in UPB is an indication that employees reciprocate their membership of an in-group that shares their identity.

Ethical ideology, on the other hand, has an ambiguous effect in the model due to the mechanism roles of relativism and idealism. Two ethical theories are used to address this ethical quandary (Louden, 1996; Miles, 2012). According to Miles (2012), the deontological paradigm is opposed to outcome-based reasons, which hold that what appears to be morally "right" may have negative consequences, while what appears to be morally "wrong" may have positive consequences. It is more in line with the ideology of idealism, which is guided by a universal moral standard. It bases its position on "prima facie duties," or moral obligations for people to be just, to not harm, to be faithful and to repay good deeds done for others. Conversely, consequentialists believe that actions should be used to maximize the values expected of them (Lee and Tao, 2021; Louden, 1996; Miles, 2012). As a consequence, nothing is intrinsically good or bad; it judges the morality of an action based on a utilitarian mindset (Miles, 2012), which focuses on the outcome in the best interests of all.

Furthermore, Bandura's (1986) social learning theory complements the ethical theory (deontology and consequentialism) in explaining how employees working in organizations with a UOC frequently engage in UPB. While this is valid, it should be noted that participation in UPB is also a function of one's ethical ideology (Lee and Tao, 2021) – a virtue that can be learned at work. According to social learning theory (Bandura, 1986), individuals learn acceptable behavior by observing and imitating others. Employees who witnessed colleagues engaging in UPB and justifying their actions with the consequentialism assumption may use the same ideology when engaging in UPB themselves.

Hypotheses development

Antecedent role of unethical organizational culture (UOC)

As previously stated, organizational culture influences the thoughts, feelings and behavioral patterns of members who share similar assumptions, beliefs, goals, knowledge and values (Cameron, 2013). It is a force that shapes people's lifestyles and worldviews (Hiekkataipale and Lämsä, 2019). According to Lee (2019), a functional organizational culture is capable of laying the groundwork for success and providing a framework that supports ethical issues. According to organizational culture experts, many organizational problems are exacerbated by the culture of the organization (Warrick, 2017). Fixing the organization's culture is regarded as a solution to organizational problems.

Several studies have shown that culture has a significant impact on organizational and employee outcomes. It has been established that organizational culture influences employee motivation for quality performance (Lee, 2019; Kuo and Tsai, 2019). Therefore, those who engage in UPB frequently interpret a culture that supports unethical practices as one that promotes the organization's or its members' effective functioning regardless of whether it violates core societal values (Umphress *et al.*, 2010). Given the evidence, we propose that UOC should have a positive influence on UPB, which is consistent with social identity and social exchange theories. According to Tajfel and Turner (1986), individuals who find a positive social identity within a culture that encourages unethical behavior (Trevino, 1986) rate themselves higher in the in-group. Such individuals choose to embrace the group's activities and justify UPB as an appropriate show of solidarity in reciprocating their membership. In light of this argument, we propose the hypothesis as follows:

H1. The UOC has a positive relationship with UPB.

Similarly, we contend that UOC has a strong influence on employees' ethical ideology, which supports UPB. This argument is supported by deontological and consequential ethical theories. As previously stated, ethical ideology divides ethical decisions into two categories: idealism and relativism (Zou and Chan, 2019; Henle *et al.*, 2005). Idealism is an ethical ideology that stems from the deontology viewpoint, which sees ethics as moral obligations or a duty to act justly and without harm by acting under the highest ethical societal values (Zou and Chan, 2019). Idealistic individuals, also known as absolutists (Forsyth and Berger, 1982), believe in the inherent rightness or wrongness of the central ethical issues and believe that harming others is always avoidable (Schlenker and Forsyth, 1977; Forsyth, 1981). According to Forsyth and Berger (1982, p. 3), "idealists are the strictest and most unyielding in their moral judgments, and would be less likely than any other ethical ideology to violate moral norms that condemn cheating." Idealists prioritize the welfare of others and despise inappropriate and harmful behaviors toward others and the organization (Ko *et al.*, 2019). An organization with an unethical culture is unlikely to instill in its employees a deontology perspective or the idealism ideology. As a result, we propose an inverse relationship between UOC and ethical idealism.

H2a. The UOC has a negative relationship with idealism ethical ideology.

Relativism is an ideology that advocates personal values and moral standards over universal moral principles (Forsyth, 1980). Individuals who subscribe to this ideology take a situational approach to ethical quandaries, believing that one's actions should be based on the situation, taking into account the trade-off between potential benefits and harms when making ethical decisions. This is consistent with consequentialist ethical theory, which holds that what appears to be morally "right" has sometimes bad consequences and that what appears to be morally "wrong" has sometimes good consequences. As a result, relativists do not believe in a universal moral standard (Miles, 2012). Therefore, UOC is likely to be instilled in employees with a relativism ideology. We hypothesized, based on the preceding arguments, that:

H2b. The UOC has a positive relationship with relativism ethical ideology.

Ethical ideology and UPB

Previous research has shown that ethical ideology influences individual and organizational outcomes. According to Abou Hashish and Ali-Awad (2019), ethical ideology dimensions (idealism and relativism) have varying degrees of influence on nurses' moral judgment. In Arli and Leo (2017), idealism has a positive correlation with guilt-proneness and self-control, whereas relativism has a negative and significant correlation. Individuals who share a relativist ideology had less control over their behavior. Consistent with this study, we argue that employees who are relativist are not pruned to guilt; thus, they will be willing to participate in UPB. The idealists, on the other hand, would regard UPB as unjust and harmful to others. Because UOC is inconsistent with their perception and orientation, they will completely oppose it. As a result, we hypothesized as follows:

H3a. The ethical ideology of idealism has a negative relationship with UPB.

H3b. The ethical ideology of relativism has a positive relationship with UPB.

Culture has a significant impact on personal and organizational outcomes through various mechanisms such as collaboration and management maturity. Through the intervening role of collaboration and ethical behavior, both Lee (2019) and Lin *et al.* (2018) confirm a strong bond between organizational culture and employee motivation for quality performance. Similarly, Kuo and Tsai (2019) discovered that perceived organizational culture strongly correlates with performance under high management maturity. These studies agree that organizational culture shapes individuals' conduct through a range of cognitive interpretations.

The social learning theory was also been used to explain how unethical leadership influences UPB indirectly through reflective moral attentiveness (Miao *et al.*, 2020). Individuals learn acceptable/unacceptable behavior by mimicking the behavior of others, according to the social learning theory (Bandura, 1986). Employees who observe their relativist counterparts feeling less guilty about their UPB actions may adopt the same ideological stance to feel less guilty to justify their unethical actions since culture is a force that shapes individuals' worldview (i.e. ideology) (Hiekkataipale and Lämsä, 2019). As a result, we argue that ethical relativists are more likely to engage in UPB than idealists because idealists saw moral values as an obligation or duty to do what is right (Louden, 1996). It is expected that relativism ideology has a greater positive influence on UPB than idealism ideology. As a result, we hypothesized as follows:

H4a. The relationship between UOC and UPB is mediated by idealist ethical ideology.

H4b. The relationship between UOC and UPB is mediated by relativist ethical ideology.

Methodology

Population and the sample

The study examined the roles of perceived organization unethical culture and ethical ideology on UPB. Data were collected from employees of small and medium-scale industries in Plateau, Nigeria between September and December 2020. In particular, this is when Nigeria opened up its economy after six months of economic lockdown brought about by the coronavirus disease 2019 (COVID-19) pandemic. The choice of Jos is due to three reasons: (1) its central location makes it accessible to all Nigerians, (2) its temperate and clement weather has attracted investors within and outside of the country and (3) historically it is known for its tin mining activity. These factors make Jos a melting-pot of human diversity; hence, a sample drawn from it is a reflection of the Nigerian population. According to the 2013

Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) report, there were 2,180 SMEs in Plateau State. The participants were drawn from banking, health services, insurance, construction industries, agro-processing companies, household products manufacturers, food and beverages. A self-administered questionnaire approach was used to obtain data from the respondents via the purposive sampling technique. A total of 269 questionnaires were received and analyzed out of the 450 administered, indicating a total response rate of 70.3%. This was conformed with Nulty (2008) who claimed that for an on-paper survey, a 60% response rate was adequate for an easy-to-reach population. This population frame in this study was considered easy to reach for several reasons: (1) in each of these organizations there is one known graduate of the university where the principal researcher works, and (2) some of the organizations have a research collaboration agreement with the principal researcher's institution. The collected sample size of 269 was sufficient for this study because (1) the G*Power software (Faul *et al.*, 2009) revealed that the minimum sample size for the present research model was 119, with a statistical power level of 95%, an effect size of 0.15, and significance level of 5%. Based on Table 1, 57.2% of the respondents were males while 42.3% were females drawn from operational, supervisory and managerial positions. Out of the 269 respondents, 30.5% were operational staff, while 45.7 and 23.8% were supervisory and managerial staff, respectively. In addition, the composition of participants from firms studied ranged between 6.7 and 26.8%.

A procedural approach was adopted to minimize systematic error variance among the variables measured. This was done through (1) pre-testing a small sample which compose of 10 employees and 10 academics in line with the recommendation in Baumgartner and Weijters (2012), which made it possible to factor out difficult questions and similar items for adjustment to improve the scale clarity. (2) In addition, we adhered to the suggestion of Podsakoff *et al.* (2003) on informing the respondents of the intention and benefits of the study to enhance response accuracy and reduce social desirability bias. These approaches according to Podsakoff *et al.* (2003) could reduce the effects of common variance bias associated with a self-response questionnaire.

Measures

UOC: To measure UOC, we adapted the scale developed by Diacon and Ennew (1996) and adapted by Karabay *et al.* (2018). It is an employee-reported questionnaire that seeks to evaluate their perception of the unethical culture prevailing in the organization. Although the scale was initially developed by Diacon and Ennew (1996) as a 17-item measure, Karabay *et al.* (2018) used

Table 1. Demographic profile of respondents

Variable	Indicator	Frequency (n = 269)	Percent (100%)
Gender	Male	154	57.2
	Female	115	42.8
Position	Operation	82	30.5
	Supervisor	123	45.7
	Manager	64	23.8
Firm type	Food and Beverages	72	26.8
	Agro-processing	38	14.1
	Pharmaceutical	33	12.3
	Construction	28	10.4
	Household Manufacturing	18	6.7
	Banking	42	15.6
	Insurance	38	14.1

Source(s): Field Survey

a 9-item scale with a Cronbach Alpha of 0.71. This study adapted five out of the nine items on the ground these items were concerned with ethical rather than unethical culture.

Ethical ideology: We adapted 12 items from the Ethics Position Questionnaire (EPQ) developed by Forsyth (1980) based on relevance as suggested from an earlier pre-test in the Nigerian context. This scale has been widely used by scholars (Abou Hashish and Ali Awad, 2019; Zou and Chan, 2019) and it reported a Cronbach Alpha of 0.80 and 0.73 for idealism and relativism, respectively.

UPB: We found the UPB questionnaire developed by Umphress *et al.* (2010) highly robust with a Cronbach Alpha 0.90. This measurement scale has been widely used by scholars (Man *et al.*, 2020; Zhang, 2020; Graham *et al.*, 2013). It was developed as a seven-item scale.

The measurement items for each of the constructs (UOC, Ethical Ideology – Idealist and Relativist and UPB) and their sources are listed in Appendix 1. In addition, firm type, gender and employee position or status were controlled because of their likely confounding effect on the relationship between UOC, ethical ideology and UPB. The choice of firm type as a control variable is informed by the work of Young *et al.* (2021) where the firm type was controlled, given the disparity in culture and procedure which might influence the perception of ethics. Similarly, gender according to Rosati *et al.* (2018) has been found to influence employee attitudes such as corporate social responsibility demands, trust and satisfaction and hence we control it. Lastly, position or employment status was controlled in line with the finding of Gorriaran (2020) where it was inferred that employee status influences their ethical behavior.

Data analysis

In this study, Statistical Package for Social Sciences (SPSS) version 28 was used to perform descriptive analysis (see Table 1) and common method bias. In addition, this study utilized the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique to estimate the proposed research model (see Figure 1). Particularly, PLS-SEM is an appropriate technique in this study for the reasons as follows: (1) focuses on exploratory research (Hair *et al.*, 2022), (2) research model (indicated by the hypotheses) that is complex (Cheah *et al.*, 2021) and deal with mediation (Nitzl *et al.*, 2016) and (3) uses latent variables' scores in the analysis of predictive relevance (Hwang *et al.*, 2020). Thereby, Smart-PLS version 3.3.9 was used (Sarstedt and Cheah, 2019) to assess both the measurement and structural model.

Result

Assessment of comment method bias

Before assessing the research model, we first assessed the common method bias using the full collinearity test. The result showed that the variance inflation factor (VIF) values of all constructs ranged between 1.046 and 2.006 (below 3.33) (refer to Table 2) (Kock and Lynn, 2012). To corroborate this finding, we subsequently performed the unmeasured latent method construct (ULMC) test (Liang *et al.*, 2007; Chin *et al.*, 2012). The result in Appendix 2 shows that all the substantive loadings were significant, while the majority of the method loadings demonstrated insignificant results with either negative or relatively small values, except for UPB6. Additionally, the ratio of the substantive variance compared to the method variance was substantially large at 89.81:1; thus, the result confirmed that common method bias does not present any serious issues in this study.

Assessment of measurement model

Next, we assessed the measurement model's quality in terms of loading, internal consistency and convergent validity (see Table 2) (Hair *et al.*, 2022). Table 2 showed that the internal

Table 2. Internal consistency, convergent validity and full collinearity tests

Construct	Item	Loading	CR	AVE	FC
Idealist ethical ideology	IDEAL1	0.705	0.843	0.521	1.046
	IDEAL2	0.807			
	IDEAL3	0.553			
	IDEAL4	0.770			
	IDEAL5	0.749			
Unethical organizational culture	OUC1	0.908	0.905	0.704	1.248
	OUC2	0.817			
	OUC3	0.835			
	OUC4	0.792			
	OUC5	D			
Relativist ethical ideology	REL1	0.729	0.857	0.502	1.906
	REL2	0.622			
	REL3	0.727			
	REL4	0.653			
	REL5	0.776			
	REL6	0.732			
Unethical pro-organizational behavioral	UPB1	0.770	0.896	0.59	2.006
	UPB2	0.719			
	UPB3	0.782			
	UPB4	0.748			
	UPB5	0.812			
	UPB6	0.775			
	UPB7	D			

Note(s): D means item deleted due to low loading
Source(s): Smart-PLS Output

consistency is reliable with composite reliability (CR) values being greater than 0.7. Subsequently, the loadings draw on average variance extracted (AVE) result supports convergent validity with all values above 0.5. Also the loading values were considered acceptable (between 0.622 and 0.908) after two items (OUC5 and UPB7) were removed from the study due to low loadings. According to Hair *et al.* (2022), an item with outer loading >0.50 should not be removed if the construct achieved satisfactory values for AVE (>0.50) and internal consistency (>0.70); thus, items of REL2 and REL4 were remained in the study to achieve a better content validity of the construct.

Finally, we also assessed the discriminant validity result using the Heterotrait-Monotrait (HTMT) ratio correlation (Henseler *et al.*, 2015). Based on Table 3, all the HTMT values are lower than the conservative threshold value of 0.85 (Henseler *et al.*, 2015), indicating discriminant validity is established between all the constructs (see Table 3). Overall, the model provides no reliability or validity concerns.

Table 3. Discriminant validity result

Construct	1	2	3	4
1. Idealist Ethical Ideology				
2. Unethical organizational culture	0.194			
3. Relativist ethical ideology	0.167	0.443		
4. Unethical pro-organizational behavioural	0.169	0.489	0.816	

Source(s): Smart-PLS Output

Assessment of structural model

The analysis of the structural model assessment began with examining the collinearity issue using the VIF. Table 4 illustrates that the VIF values ranged from 1.000 to a maximum of 1.178, which was less than the 3.33 threshold value (Hair *et al.*, 2022), suggesting that collinearity was not a problem.

Subsequently, the significance of the hypotheses was appraised using bootstrapping estimation with 5,000 sub-samples (Hair *et al.*, 2022). All the three control variables (i.e. firm type, gender and position) demonstrated insignificant effects (p-value < 0.05) in the model (see Table 4). Importantly, the path coefficient reveals that the link between UOC and UPB in H1 is significantly based on $\beta = 0.196$ (p-value < 0.001), suggesting a positive association. The results of H2a and H2b reveal $\beta = -0.176$ (p-value < 0.001) and $\beta = 0.369$ (p-value < 0.001), respectively, suggesting that UOC relates negatively with idealist ethical ideology as stated in H2a and positively with relativist ethical ideology as stated in H2b. The paths for H3a and H3b reveal $\beta = -0.026$ (p-value > 0.05) and $\beta = 0.607$ (p-value < 0.001), respectively, indicating that idealism in H3a has a negative but insignificant relationship with UPB, while relativism in H3b has a positive and significant influence on UPB. To estimate the proposed mediation effects, this study follows the recommendation by Nitzl *et al.* (2016). The result in Table 4 exhibits that only relativism mediates the relationship between UOC and UPB ($\beta = 0.224$, p-value < 0.001), while idealism ($\beta = 0.005$, p-value > 0.05) does not. Thus, only H4b was supported via the "complimentary mediation" condition (Nitzl *et al.*, 2016). Overall, all the proposed paths produced explanation power ranging from 3.1% to 50.4% (see Table 5).

The effect size (f^2) was evaluated to ascertain the importance of each path (Hair *et al.*, 2022) (Table 4). Using Cohen's (1988) rule of thumb, the effect size can be classified into three levels: large (0.35), medium (0.15) and small (0.02). The findings revealed that UOC ($f^2 = 0.066$) had a small effect size, idealism ($f^2 = 0.002$) had a trivial effect size and relativism had a large effect size ($f^2 = 0.639$) on UPB. With regards to idealism, UOC ($f^2 = 0.037$) had a small effect size. Meanwhile, UOC on relativism had a medium effect size ($f^2 = 0.157$).

Effect	Direct relationship	Std beta	Std error	t-value	p-values	BCa 95% CI LB	BCa 95% CI UB	VIF	f^2
Direct	H1: UOC → UPB	0.196	0.050	3.921	0.000	0.115	0.279	1.178	0.066
	H2a: UOC → Idealism	−0.176	0.057	3.086	0.001	−0.242	−0.049	1.000	0.032
	H2b: UOC → Relativism	0.369	0.054	6.872	0.000	0.270	0.448	1.000	0.157
	H3a: Idealism → UPB	−0.026	0.048	0.536	0.296	−0.099	0.057	1.043	0.002
	H3b: Relativism → UPB	0.607	0.040	15.048	0.000	0.535	0.668	1.173	0.639

Effect	Indirect relationship	Std beta	Std error	t-value	p-values	BCa 97.5% CI Lb	BCa 97.5% CI UB
Indirect	H4a: UOC → Idealism → UPB	0.005	0.010	0.475	0.635	−0.016	0.022
	H4b: UOC → Relativism → UPB	0.224	0.037	6.055	0.000	0.149	0.293
	Control variable						
	Firm Type → UPB	−0.048	0.043	1.118	0.132	−0.116	0.024
	Gender → UPB	−0.062	0.043	1.435	0.076	−0.136	0.005
	Position → UPB	0.004	0.045	0.086	0.466	−0.068	0.080

Source(s): Smart-PLS Output

Table 4. Assessment of structural model result for direct and indirect effect

Table 5. Assessment of explanatory and prediction power

Construct	Item	RMSE	Q^2_predict	RMSE	Q^2_predict	RMSE	Q^2_predict	Decision on predictive power
Idealism	IDEAL1	1.096	0.007	1.107	−0.014	−0.011	0.021	Strong
R^2: 0.031	IDEAL2	1.098	0.027	1.110	0.004	−0.012	0.023	
Q^2_predict:	IDEAL3	1.096	−0.006	1.106	−0.026	−0.010	0.020	
0.018	IDEAL4	1.200	0.004	1.209	−0.011	−0.009	0.015	
	IDEAL5	1.241	0.012	1.248	0.000	−0.007	0.012	
Relativism	REL1	1.105	0.025	1.111	0.015	−0.006	0.010	Medium
R^2: 0.136	REL2	0.994	0.089	0.995	0.088	−0.001	0.001	
Q^2_predict:	REL3	1.009	0.049	1.004	0.059	0.005	−0.010	
0.124	REL4	0.871	0.055	0.875	0.046	−0.004	0.009	
	REL5	0.969	0.064	0.981	0.041	−0.012	0.023	
	REL6	0.927	0.090	0.926	0.092	0.001	−0.002	
UPB	UPB1	1.206	0.023	1.202	0.029	0.004	−0.006	Medium
R^2: 0.504	UPB2	0.967	0.170	0.966	0.173	0.001	−0.003	
Q^2_predict:	UPB3	1.246	0.089	1.260	0.070	−0.014	0.019	
0.170	UPB4	1.065	0.114	1.076	0.095	−0.011	0.019	
	UPB5	1.184	0.107	1.190	0.098	−0.006	0.009	
	UPB6	1.151	0.086	1.153	0.082	−0.002	0.004	

Source(s): Smart-PLS Output

Subsequently, the PLSpredict method was used to determine the predictive relevance of the proposed endogenous constructs as well as item levels (Shmueli *et al.*, 2019) (see Table 5). Q^2_predict values for the endogenous were reported to be larger than zero, ranging from 0.018 to 0.170, exhibiting that the model possessed a predictive capability on the endogenous variables (Chin *et al.*, 2020; Shmueli *et al.*, 2019). Corroborating these findings, the assessment also found that only the endogenous construct of the indicators for idealism outperformed those generated for the linear model (LM) (also known as the naïve benchmark), as all the indicators yielded Q^2_predict values above 0. However, both relativism and UPB achieved a moderate predictive power. Similarly, the values of the root mean squared error (RMSE) for the PLS model was smaller than those of the LM for the construct of idealism but not for both relativism and UPB (Shmueli *et al.*, 2019). Therefore, the results suggested that the impacts of idealism and relativism on the UPB were likely to occur in the long term among the employees of SMEs in Plateau state Nigeria.

Discussion

A simple model was proposed to investigate the role of UOC and the intervening role of ethical ideology to appreciate the complex nature of UPB as a workplace phenomenon. We argue that UOC has a differential influence on UPB through ethical ideology, using the social identity theory (Tajfel and Turner, 1986), social exchange theory (Cropanzano and Mitchell, 2005) and ethical ideology theory (Louden, 1996; Miles, 2012) as underpinning theories for our study. Indeed, we discovered a link between UOC and UPB (H1). Second, UOC was found to have an impact on various ethical ideologies; UOC was found to be positively related to relativism but negatively related to idealism (H2a and H2b). Third, an employee's ethical ideology does influence UPB; relativism predicts UPB positively, while idealism does not (H3a and H3b). Similarly, only relativism mediates the relationship between UOC and UPB (H4a and H4b), implying that UPB thrives in an organization when the culture supports it. This is because an organization with a UOC breeds relativism rather than idealism, making UPB

appear acceptable. The findings are consistent with the findings of Lee (2019), Kuo and Tsai (2019) and Ogbeibu *et al.* (2018), who discovered that an organization's culture has a significant impact on individual behavior and work outcomes.

The model emphasizes the inherent power of an individual's worldview in the relationship between ethical ideology and UPB, where different ideology significantly changes one's tendency toward UPB. The relationship between idealism and UPB was marginal. This outcome suggests that idealism, which is supported by the deontology ethical theory, views moral value as an obligation or duty to do what is right (Louden, 1996) and thus does not promote UPB. Our findings also suggest that the idealism ethical ideology alone is insufficient to deter employees from acting in ways that benefit their organization, particularly in situations where unemployment is high and labor laws tend to favor the employer (rather than the employee) as in Nigeria. In other words, idealism does not significantly reduce UPB on its own.

Relativism and UPB, on the other hand, have a positive and significant relationship. This result, while empirically novel, is consistent with the consequential ethical theory (Miles, 2012), which assumes indifference in categorizing moral actions as good or bad and that action is also considered right when it satisfies the interests of everyone. As a result, it is not surprising that relativists are prone to UPB. According to Ghosh (2015), UPB prevails where employees with job insecurity practice impression management (Huang *et al.*, 2013). As a result, they are acting unethically and engaging in UPB to keep their jobs. Positive reciprocity (Umphress *et al.*, 2010) and ethical pressures are two other factors that may contribute to inconsistency in ideology and action in a tight labor market like Nigeria (Tian and Peterson, 2016). In a tight labor market like Nigeria, the employer is seen as doing the employee a great favor by providing an opportunity to work in the organization. Employees will be willing to violate their ethical standards to keep their paychecks.

Because of its importance in the model's antecedent UOC and consequence UPB, relativism is expected to play an important mediating role, supporting the social learning theory that individuals in UOC learn to use relativist ideology and interpret UPB as acceptable behavior. This explains the mechanism that connects UOC to UPB. That is, UPB is common when UOC is prevalent because it promotes relativism ideology, which supports UPB. Following the same logic, idealism did not mediate the relationship between UOC and UPB because idealism is incompatible with unethical behavior.

Implications of findings

The study contributed theoretically to the ongoing debate on UPB, a concept first introduced by Umphress *et al.* (2010). We believe that UPB is the result of a culture that encourages its growth. This emphasizes the significance of both the social identity and social exchange theories, according to which a positive social identity is achieved when people perceive a higher rating in the in-group, resulting in a positive social exchange that promotes the group's activities. As a result, a stronger sense of identity with an organization increases the likelihood of engaging in UPB (Johnson and Umphress, 2018).

Incorporating ethical ideology into the model allows for a more nuanced discussion, emphasizing the dangers of rotten culture in shaping employee ideology and making UPB appear acceptable. Understanding this mechanism clarifies the earlier assumption about culture's influence on internal stakeholders, which is supported by social learning theory. Proponents argue that an ethical organizational culture not only increases employee loyalty and drives the organization's image and reputation, but also fosters a culture of accountability for achieving results through ethical means (Valentine *et al.*, 2018; Lee, 2019). An idealist, on the other hand, may not thrive in organizations with unethical cultures because it contradicts their core values. However, for a relativist, whether an action is considered ethically sound is dependent on the organizational culture of whether or not

engaging in UPB is acceptable. Indeed, the underlying mechanism that explains why UOC promotes UPB is a divergent and polarized view on ethics. The lack of a mediating role for idealism ethical ideology between UOC and UPB suggests that idealism awareness, if well cultivated in the organization, may break the vicious link between UOC and UPB.

Having said that, the key strategy for discouraging UPB is to eliminate UOC in businesses. However, such a culture may be so deeply ingrained in Nigerian businesses that removing UOC may necessitate a very strong leadership will and a willingness to incorporate idealist principles. We agree with Eisenstein (2021) that top managers should lead the way in dealing with ethical issues, based on our findings that UOC and ethical ideology significantly influence UPB and knowing that one's ideology is shaped to a greater extent by the cultural orientation received. Every organization should have a standard policy for ethical behavior, and the top echelons should not only preach it but also demonstrate it through their actions. Effective communication that conveys acceptable and unacceptable organizational practices can also help to develop an ethical culture. Other approaches that organizations can take to ensure an ethical culture is engendered which includes ethics training, rewarding good ethical practices among employees and protecting ethical champions who stick to the rules and ethical principles of the organization.

Finally, ethical ideology explains the differences in reactions to UOC. Organizations operate in a challenging and rewarding environment where managers are frequently confronted with (unethical) decisions that will benefit their organizations. According to the findings of this study, an employee's ethical ideology matters, and organizations must pay attention to their selection and placement strategies to ensure that a candidate's ethical orientation is not overlooked. Because our study discovered that ethical ideology influences an employee's moral judgment (Li *et al.*, 2018), SMEs' management must invest in training programs that instil the right moral values, which are essential to the development of ethical ideologies.

Limitations and suggestions for further studies

Although this study contributes significantly to our understanding of UPB, some limitations are unavoidable. The cross-sectional design used in this study jeopardizes internal validity. As a result, future studies may consider using longitudinal studies to test the same model. This study is limited to SMEs operating in Plateau State, Nigeria, limiting its geographical scope. Furthermore, it lacks the industrial activities of larger cities such as Lagos, Port Harcourt, Kano and Onitsha. The link between idealism and UPB was surprisingly insignificant. As a result, this relationship requires further investigation using different samples in various cultural contexts.

Furthermore, the boundary condition responsible for the unexpected finding could be investigated in the future, hence the need for a moderator. Because the personal control construct is enshrined in the expectancy, goal setting and empowerment theories, which explain an individual's beliefs to effect a change in the desired direction, it may moderate the relationship between relativism and UPB (Young *et al.*, 2021). Finally, future researchers can delve deeper into the various organizational cultural typologies to determine which of the organization's cultural dimensions will decrease or increase UPB employee engagement.

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Further reading

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(The Appendix follows overleaf)

Appendix 1

Measurement items	Source
Unethical pro-organizational behaviour	Umphress *et al.* (2010)
If it would help my organization, I would misrepresent the truth to make my organization look good	
If it would help my organization, I would exaggerate the truth about my company's products or services to customers and clients	
If it would benefit my organization, I would withhold negative information about my company or its products from customers and clients	
If my organization needed me to, I would give a good recommendation on the behalf of an incompetent employee in the hope that the person will become another organization's problem instead of my own	
If my organization needed me to, I would withhold issuing a refund to a customer or client accidently overcharged	
If needed, I would conceal information from the public that could be damaging to my organization I would do whatever it takes to help my organization	
Unethical organizational culture	Karabay *et al.* (2018)
The company often plays on financial indicators in anticipation of damage the firm's long-term interests	
My company produces reasons to avoid reimbursements despite invalid excuses	
My company does not hesitate to play for non-data tampering with the actual profit margin of the company	
My company supports the use of misleading marketing strategies to increase sales of the company	
My company often competes unfairly over other companies to be able to market the business	
Idealism	Forsyth (1980)
I believe any risk done to others irrespective of how small should not be tolerated	
Harming others physically or psychologically in business should be avoided	
Dignity and welfare of other must not be threaten while taking one's business decisions	
I balance the positive and negative side of my business decisions before taking them	
I believe that the dignity and welfare of stakeholder is the most important concern of any business	
Relativism	Forsyth (1980)
I do not believe that there are ethical principles that are so important that should be part of any code of ethics	
I believe that what is ethical in business varies from one situation and society to the other	
What is ethical for everyone in business is never reconcilable since what is moral or immoral is determined by individual	
I believe that moral standards are personal and should not be applied in making judgment of others	
Ethical consideration in interpersonal relationship are complex, therefore individuals should be allowed in formulate their code	
Whether a lie is to judge as moral or immoral depend on the circumstance surrounding the action	

Table A1. Measurement items

Appendix 2

Construct	Path	Substantive loading	Substantive loading	*p*-value	Path	Method loading	Method variance	*p*-value
Idealist	Idealism → IDEAL1	0.771	0.594	0.000	Marker → IDEAL1	−0.003	0.000	0.938
	Idealism → IDEAL2	0.721	0.520	0.000	Marker → IDEAL2	−0.020	0.000	0.828
	Idealism → IDEAL3	0.721	0.520	0.000	Marker → IDEAL3	0.061	0.004	0.241
	Idealism → IDEAL4	0.811	0.658	0.000	Marker → IDEAL4	0.020	0.000	0.605
	Idealism → IDEAL5	0.796	0.634	0.000	Marker → IDEAL5	0.040	0.002	0.317
OUC	OUC → OUC1	0.861	0.741	0.000	Marker → OUC1	0.059	0.003	0.082
	OUC → OUC2	0.809	0.654	0.000	Marker → OUC2	0.007	0.000	0.897
	OUC → OUC3	0.859	0.738	0.000	Marker → OUC3	−0.028	0.001	0.540
	OUC → OUC4	0.829	0.687	0.000	Marker → OUC4	−0.045	0.002	0.293
Relativist	Relativism → REL1	0.829	0.687	0.000	Marker → REL1	−0.113	0.013	0.140
	Relativism → REL2	0.761	0.579	0.000	Marker → REL2	−0.042	0.002	0.626
	Relativism → REL3	0.733	0.537	0.000	Marker → REL3	0.102	0.010	0.264
	Relativism → REL4	0.748	0.560	0.000	Marker → REL4	0.008	0.000	0.930
	Relativism → REL5	0.809	0.654	0.000	Marker → REL5	−0.037	0.001	0.597
	Relativism → REL6	0.762	0.581	0.000	Marker → REL6	0.077	0.006	0.284
UPB	UPB → UPB1	0.986	0.972	0.000	Marker → UPB1	−0.033	0.001	0.605
	UPB → UPB2	0.753	0.567	0.000	Marker → UPB2	0.199	0.040	0.082
	UPB → UPB3	0.711	0.506	0.000	Marker → UPB3	0.075	0.006	0.376
	UPB → UPB4	0.764	0.584	0.000	Marker → UPB4	0.089	0.008	0.387
	UPB → UPB5	0.792	0.627	0.000	Marker → UPB5	0.090	0.008	0.268
	UPB → UPB6	0.971	0.943	0.000	Marker → UPB6	−0.209	0.044	0.010
	Average		*0.645*				*0.007*	

Note(s): OUC5 and UPB7 were not included due to low loading values

Table A2. Assessment of common method bias using the unmeasured latent method construct (ULMC)

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