

Ethical Organisational Culture as a Context for Managers' Personal Work Goals

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Abstract The aims of this study were to investigate what kinds of personal work goals managers have and whether ethical organisational culture is related to these goals. The sample consisted of 811 Finnish managers from different organisations, in middle and upper management levels, aged 25–68 years. Eight work-related goal content categories were found based on the managers self-reported goals: (1) organisational goals (35.4 %), (2) competence goals (26.1 %), (3) well-being goals (12.1 %), (4) career-ending goals (7.3 %), (5) progression goals (6.8 %), (6) prestige/influence goals (4.2 %), (7) job change goals (4.2 %) and (8) employment contract goals (3.9 %). Ethical organisational culture operated as a context for personal goal setting: Those managers who evaluated their organisational culture as more ethical were more likely to report organisational goals (e.g. goals toward the success or performance of the organisation). However, if managers gave lower ratings regarding ethical culture, then they named job change and career-ending goals in more cases. Therefore, investing into ethical virtues of the organisational culture can promote managers' personal work goals, which also benefit the organisation.

Keywords Corporate ethical virtues · Ethical culture · Personal work goals · Managers

Introduction

Ethical organisational culture has received growing interest in business ethics research. It has been recognised that besides 'getting the job done', it is also important *how* it gets done and that valuing ethical practices can be a significant asset to the organisation. It is also important to acknowledge that even good employees can make unethical choices if their environment does not emphasise ethical values and pressures them to fulfil short-term financial goals at any cost (Ethics Resource Center 2010). When ethical values and practices are implemented in the organisation, employees feel engaged and committed to the organisation, and they feel less pressure to compromise the organisation's standards (Ethics Resource Center 2010; Huhtala et al. 2011). Ethical culture plays an important role in directing organisational behaviour (Treviño et al. 1998), and can influence employees' self-set aspirations within the work context (i.e. personal work goals) as we propose in this present study.

Our objective was to study how ethical organisational culture is related to managers' personal work goals. Drawing from research literature on ethical culture and personal goals, we examined how the existence of normative ethical virtues in an organisation is associated with the contents of personal work goals. As we already know, ethical culture plays a significant role in supporting well-being at work (Huhtala et al. 2011). Promoting ethical virtues in an organisation is associated with lower ethical strain (less ethical dilemmas and less stress due to these dilemmas), lower emotional exhaustion (a core dimension

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of burnout) and higher work engagement (Huhtala et al. 2011). Therefore, investing into organisational ethics can be a way of creating better working environments that support occupational well-being. Personal work goals, in turn, are of importance both in terms of the well-being of the individual (Hyvönen et al. 2009) and for organisational functioning. For example, goal attainability can contribute to job satisfaction and organisational commitment (Maier and Brunstein 2001). Organisations may influence the behaviour of their employees by identifying and appropriately supporting their important work goals and can thereby avoid negative outcomes such as low performance and low productivity (Harpaz 1990).

We expect that the findings of the present study enrich the knowledge about the effects of ethical organisational culture, especially in respect to how ethical virtues may promote the selection of certain work goals. Even though business ethics research has studied different connections between organisational ethics and individual outcomes (e.g. job satisfaction, stress, job performance), to the best of our knowledge, there have been no previous studies on the relationships between managers' personal work goals and ethical organisational culture. Moreover, we are using a multidimensional scale for assessing the ethical culture (Kaptein 2008), which gives a more wide-ranging understanding of the culture–goal connection. One important contribution of this research stems from the method used to evaluate the proposed association: We combine qualitative with quantitative data analysis in examining these connections. This mixed methods approach enables looking at the contents of work goals in a person-oriented way instead of solely by considering predefined goal taxonomies or goal appraisals, which have often been used in goal research (for a review, see Austin and Vancouver 1996). Moreover, this study generates new information about what kinds of goals managers are pursuing at different ages and managerial levels, utilising a large sample of 811 managers. As managers are in key position in implementing ethical culture (Brown and Treviño 2006; Huhtala et al., in press), their personal work goals can have an impact on the whole organisation. Therefore, the culture–goal connection among managers is an important area of investigation.

Theoretical Foundation and Hypotheses Development

Ethical Organisational Culture

Research on ethical culture commenced with defining the construct of ethical culture (Treviño 1986, 1990), which established it as a phenomenon distinct from ethical climate (Treviño et al. 1998). Ethical culture can be considered as a subset of organisational culture, with formal (e.g.

codes of ethics, reward systems) and informal (e.g. peer behaviour, ethical norms) systems that can promote either ethical or unethical behaviour (Treviño 1990). The operationalisation of ethical culture has progressed from a one-dimensional construct (Treviño et al. 1998) to specifying its different subdimensions (Kaptein 2008). The latter model, described more specifically in the following section, is applied in the present study.

Kaptein's (2008) model distinguishes eight normative virtues that can promote ethical behaviour in an organisation: (1) *clarity*, concrete and understandable expectations regarding the conduct of employees; (2) *congruency of supervisors*, the extent to which supervisors show a good example in terms of ethics; (3) *congruency of senior management*, the extent to which the senior management behaves in accordance with ethical expectations; (4) *feasibility*, conditions created by the organisation to enable employees to comply with normative expectations; (5) *supportability*, the extent to which the organisation supports ethical conduct among the management and employees; (6) *transparency*, the degree to which managerial and employee conduct and its consequences are perceptible; (7) *discussability*, the opportunity to discuss ethical issues, such as ethical dilemmas or alleged unethical behaviour; and (8) *sanctionability*, the extent of the enforcement of ethical behaviour through punishment for behaving unethically and rewards for behaving ethically. According to this approach, the stronger the presence of these virtues, the more ethical the organisational culture is (Kaptein, 2010).

In a previous study (Huhtala et al. 2011), Finnish managers from technical and commercial business fields evaluated the culture of their organisations to be quite ethical ($M = 4.37$, on a scale ranging from 1 to 6). Of the eight virtues presented above, clarity received the highest evaluation ($M = 4.68$), whereas supportability received the lowest overall score ($M = 3.92$). These results show that, on average, Finnish managers perceived their organisations to follow ethical virtues; a finding, which could also reflect the results of a previous study, suggesting that managers might express a more positive view of the ethical quality of their organisation and experience fewer perceived failures of corporate ethics than do non-managers (Kaptein and Van Dalen 2000).

Several studies have shed light on the impact ethical culture can have on an organisation. One evident relationship has been found between ethical culture and (un)ethical behaviour: The stronger the ethical culture of an organisation, the lesser the unethical behaviour was observed within it (Treviño et al. 1998). Ethical culture can increase positive ethics-related attitudes and behaviours, and employees' perception that the company's actions are consistent with its policies has been found to be of

importance in supporting ethical behaviour (Treviño et al. 1999). Ethical culture can also influence ethical behaviour by modifying personal values within the organisation (Douglas et al. 2001).

Kaptein (2009) studied the relationship between components of ethics programmes and ethical culture. Results showed that the cultural dimension of clarity had the most positive and significant relationship with the components of ethics programmes, whereas feasibility and supportability showed no significant associations with ethics programmes. He has also established (Kaptein 2011) that the ethical culture of an organisation is important in encouraging a positive response to observed wrongdoing among employees, i.e. confronting the wrongdoer(s), reporting to management or calling an internal hotline instead of showing inaction or resorting to external whistleblowing. Especially clarity, supportability, discussability and sanctionability were relevant in supporting positive actions after observed wrongdoing.

Ethical organisational culture is also found to have an influence on organisational commitment: if the culture was perceived as ethical, then employees were more committed to the organisation (Treviño et al. 1998, 2006; Valentine et al. 2002). Furthermore, Huhtala et al. (2011) found that ethical culture was associated with occupational well-being. If managers evaluated their organisation's culture as being ethical, then they reported less experiences of ethical strain which, in turn, was associated with lower emotional exhaustion. Ethical culture also directly contributed to higher work engagement. However, the dimension of feasibility had a distinctive nature compared to the seven other factors: it had the strongest direct effect on emotional exhaustion. That is, if feasibility was evaluated as being lower, then it was associated with higher emotional exhaustion. Therefore, if the actual possibilities for acting according to ethical norms and expectations are lacking, then this can be associated with feelings of being emotionally overextended and exhausted by one's work.

No studies have, however, investigated the associations between ethical organisational culture and personal work goals, which is the main aim of the present study. We reason that *personal work goals* may constitute one mediating mechanism between ethical organisational culture and employee or organisational outcomes such as commitment and well-being (see, e.g. Hyvönen et al. 2010). This linkage and its theoretical underpinnings are described next.

Personal Work Goals

In this study, we apply Little's (2007) social ecological model of adaptation and well-being, where goals are represented as personal projects. Personal projects refer to an

individual's intentional actions, which can vary from immediate goals to life-long plans, and which are sensitive to contextual features (Little 2007). Our focus is on personal projects in the work domain, specifically work- and career-related goals among managers. At work, individual pursuits are directed towards other organisational members, groups and the organisation as a whole (Grant et al. 2007), and personal projects are influenced by the contexts in which they take place (Little 2000). We adopted this starting point and examined managers' personal work goals in the context of ethical organisational culture. Personal work goals are significant from the perspective of both the individual and the whole organisation, since personal work goals guide the behavioural orientations of an individual (Pomaki et al. 2004). Personal work goals are also associated with occupational well-being (Hyvönen et al. 2009, 2010), and employees who perceive their work environment as being supportive of their goal attainment report positive job attitudes in more cases (Maier and Brunstein 2001; ter Doest et al. 2006), show more commitment to the organisation (Meyer and Allen 1997), and report better well-being (ter Doest et al. 2006).

Personal projects or goals can also be conceptualised within the life span context (Freund 2007). Looking at the personal work goals among young managers, Hyvönen et al. (2009) found seven content categories (in descending order of size): competence goals, progression goals, well-being goals, job change goals, job security goals, organisational goals and financial goals. The sample of the study consisted of 747 young managers (23–35 years of age) who mostly represented middle and lower management levels, while only 8.5 % of participants were in upper management. As expected, the goals reflected the vocational development stage relevant to the primary age group, namely, the career establishment stage (Hyvönen et al. 2009). Particularly, competence goals and progression goals are related to career establishment tasks; these two categories together were composed of over half of the participants (54.2 %). In comparison, only 5.6 % of the named goals related to the success or performance of the organisation. A 2-year follow-up study with the same participants (Hyvönen 2011; Hyvönen et al. 2011) showed that personal work goals were dynamic, as the majority of the participants (67 %) had changed their most important goal during that period. With increasing work experience and career progression, the number of participants who mentioned organisational goals almost doubled during the follow-up period (Hyvönen 2011; Hyvönen et al. 2011). The result reflects the ongoing negotiation in respect to the opportunities and demands of life contexts, as well as changes in goals across the life span reflecting the age-graded developmental tasks. These results were the starting point for our analysis, focusing on the contents of personal

work goals as an outcome of organisational ethical culture. The managers in the current study had more diverse backgrounds, age distribution was broader, they represented higher management levels more commonly, and more had a higher education than the young managers in the study by Hyvönen et al. (2009). Therefore, also some divergent goal categories might emerge in this study. In relation to goal content, we hypothesise:

H₁ The categories of competence, progression, well-being, job change, job security, organisational, and financial goals will be found from the managers' personal work goals. Due to the sample properties, we expect that new goal categories might also be found.

In the study on young managers (Hyvönen et al. 2009), upper-level managers were more likely to focus on organisational goals (i.e. the success and performance of the organisation), whereas lower-level managers were more likely to prioritise job security goals (i.e. receiving a permanent contract and continuation of employment). As mentioned earlier, we studied a large and heterogeneous sample of managers representing different ages and managerial levels. Considering these findings, we viewed it as important to also analyse the potential differences in goal contents according to age, gender and managerial level. Only a few studies have looked at the differences in work goals in relation to individual factors. A comparison study between Canadian and Chinese business students (Bu and McKeen 2001) showed some significant gender differences regarding the importance of work goals, measured with preset goal taxonomy. Namely, women assigned more importance to the work goals related to balanced living, moral congruence and simplicity/routine, than did men. Another study (Harpaz 1990) investigated differences in the importance of certain work goals between three organisational levels, between men and women, and among three age categories. From the preset goal taxonomy, the employees, the supervisors and the managers ranked 'interesting work' to be the most important. 'Good pay' was ranked second highest by employees and supervisors, but only fifth by managers. Gender differences emerged to some extent, i.e. men ranked 'good pay' higher than women, and a 'good match between job requirements and one's abilities' was significantly more important to women. All age groups (≤ 30 , 31–50, and > 50) ranked 'interesting work' as the most important goal, and 'good pay' as second most important. The facet of 'good interpersonal relations' was more important to the youngest and oldest age groups, whereas a 'good match between job requirements and one's abilities' was more important to the middle age category. In the light of the previous study results, we posed the following hypothesis:

H₂ Differences in managers' background factors (age, gender and managerial level) will emerge in relation to the personal work goal contents.

Ethical Organisational Culture as a Context for Personal Work Goals

Several studies have shown that a higher level of organisational ethics is associated positively with different individual outcomes, such as job satisfaction and commitment (see, e.g. Schwepker 2001). These results will be discussed next, including theoretical frameworks that combine ethical organisational culture with personal work goals. The ethical organisational culture can be considered as a resource for employees and managers. Organisations that place importance on ethical virtues provide clear norms and expectations regarding ethical behaviour. This, in turn, reduces the experiences of psychologically straining conflicts, such as ethical dilemmas. Ethical culture has been found to be associated with less ethical strain, i.e. with a lower prevalence of ethical dilemmas and less stress caused by these dilemmas (Huhtala et al. 2011). The same study showed that ethical culture was related to better occupational well-being, with higher work engagement and less emotional exhaustion. It can, therefore, be presumed that an ethical organisational culture represents a favourable environment for individual employees, also in regard to goal setting.

Previous research has shown that the work environment contributes to the contents of personal work goals (Hyvönen et al. 2010). Hyvönen et al. (2010) analysed the psychosocial demands of the workplace using the effort–reward imbalance (ERI) model (e.g. Siegrist 1996; Siegrist et al. 1986, 2004). According to the ERI model (Siegrist 1996), employees invest effort in their work (e.g. overtime hours, responsibility) and, in turn, expect rewards such as job security, appreciation, and career opportunities. An imbalance between efforts spent and rewards received is seen to represent a straining and even harmful situation for the employee. In the study by Hyvönen et al. (2010), the managers who experienced low ERI, having favourable work conditions, were more likely to have goals geared towards the performance and success of the organisation. This could reflect that a reduction of psychosocial stressors in the workplace leaves resources available that can be directed towards the managers' leadership tasks at hand. On the other hand, managers who experienced their work environment to be less favourable, with a low rewards and a high ERI ratio, named well-being goals (e.g. related to job satisfaction, work stress) and job change goals (e.g. related to changing job, self-employment) which would improve their adaptation and occupational well-being (Hyvönen et al. 2010).

According to the *cognitive dissonance theory* (first proposed by Festinger 1942), individuals strive to minimise dissonance in their environment. An ethical conflict, resulting from incongruence in ethical values between employees and their organisation, creates this kind of dissonance, which can cause distress and dissatisfaction with the situation in the long run (Viswesvaran et al. 1998). This has a negative effect on job performance (Schwepker 2003) and is negatively associated with organisational commitment and positively associated with turnover intentions (Schwepker 1999). Therefore, we hypothesise that managers, who experience their organisation's culture as unethical, can experience less commitment to the organisation, which is shown in personal work goals directed away from the organisation.

Psychological contract offers yet another theoretical framework, which can be used in explaining the connection between ethical culture and personal work goals. As defined by Schein (1980) and Rousseau (1989), psychological contract is a set of unwritten reciprocal expectations between an employee and an organisation. Initially, the theory is based on the social exchange theory (Blau 1964). As proposed by Sims (1991), 'if appropriately reinforced and managed, the ethical requirements of the organisation can serve as the foundation of a psychological contract with the organisation providing a culture which encourages and rewards the ethical behaviour of employees' (p. 497). On the other hand, an organisation can be a source of stress, if the organisation's code of ethics and conduct contradict with personal ethical values (Boatright 2003; Sims and Keon 2000). This discrepancy can lead to a perceived breach of the psychological contract, which may result in resigning from the organisation (O'Donohue and Nelson 2009). In sum, we expect an ethical organisational culture to promote managers' psychological contract with their organisation (i.e. contract fulfilment), which leads to goals directed towards the organisation, whereas an unethical culture can associate with job change goals.

Person–Organisation Fit can be defined as 'the congruency between the norms and values of organisations and the values of persons' (Chatman 1989, p. 339). A fit between personal and organisational ethics is shown to relate to higher levels of commitment and job satisfaction and lower levels of turnover intentions (Ambrose et al. 2008). The value congruence between employees and employers is positively related to job satisfaction, organisational commitment, intent to stay and actual retention (Chatman 1991; O'Reilly et al. 1991). Corporate ethical values have been shown to have a positive impact on person–organisation fit (Andrews et al. 2011), suggesting that 'individuals can feel more compatible with organisations that share their values when these values are ethical' (p. 13). Coldwell et al. (2008) propose in their exploratory

model that fits between individual ethical orientations and organisational ethics generate positive attitudes and behaviours in employees, and vice versa: Misfits between individual and organisational ethics generate negative attitudes and behaviours. Accordingly, we assume that ethical culture promotes goals that are directed towards the organisation, whereas unethical culture is associated with non-organisational goals (e.g. job change). Furthermore, ethics-related actions by senior management and supervisors have a positive bearing on employees' overall organisational satisfaction (National Business Ethics Survey 2003).

In business ethics research, the ethical work context is shown to associate with job satisfaction. Koh and Boo (2001) found that top management support for ethical behaviour, a favourable ethical climate and a stronger association between ethical behaviour and career success were associated with better job satisfaction. Viswesvaran et al. (1998) showed that if individuals perceive successful managers in their organisations behave unethically, they feel less satisfaction in their work. Valentine et al. (2011) found that perceived corporate ethical values were positively related with increased job satisfaction, which, in turn, was associated with decreased turnover intention. Taken together, these results affirm the notion of ethical culture as a favourable working environment, which increases job satisfaction. Therefore, we hypothesise that a higher ethical culture has a positive connection with managers' satisfaction towards their organisation, which is reflected in personal work goals related to the success of the organisation.

Based on the above-presented theoretical reasoning, we represent the following research framework for this study, suggesting that the ethical culture of an organisation (measured with the 8D CEV model; Kaptein 2008) is associated with managers' personal work goals. If the organisational culture is unethical, a manager might redirect his/her resources away from the stressful organisation (which, e.g. can create cognitive dissonance, incongruence between personal and organisational values, and psychological contract breach) and pursue goals leading away from the organisation, such as getting a new job. On the other hand, ethical culture can promote value congruence between the individual and the organisation, which has positive outcomes such as feelings of personal success and greater concern for stakeholders by managers (Posner et al. 1985). Moreover, compatibility between personal and organisational values can increase managers' attachment to the goals and objectives of their organisation (Posner et al. 1985). Consequently, we expect that the more ethical the culture of an organisation is, the more likely its managers are to name organisation-related goals (e.g. goals towards the success and performance of the organisation) as their

most important personal work goal. In sum, the following hypotheses are formulated:

H₃ An unethical organisational culture is associated with job change goals.

H₄ An unethical organisational culture is associated with well-being goals.

H₅ An ethical organisational culture is associated with organisational goals.

H₆ Congruency of supervisors and of senior management will be positively related to organisational goals.

Method

Participants and Procedure

The participants in this study consisted of technical and commercial managers who responded to a questionnaire study, conducted via post in the autumn of 2009. The sample ($N = 3000$) was randomly selected from among the membership of two Finnish national labour unions (The Finnish Association of Business School Graduates and The Finnish Association of Graduate Engineers). In Finland, the majority of employees (69 %) belong to a labour union organised on the basis of industry (Ahtiainen 2006) and, therefore, this sample is relatively representative of the target group. The surveys, including a postage-paid envelope and covering letter, were sent to home addresses. A reminder letter was sent to the recipients who did not respond to the questionnaire after the first contact. Those recipients who did not belong to the target group (e.g. unemployed, not in managerial position, retirees) were asked to send the blank form back with an annotation. These responses ($n = 369$) were removed from the original sample. The attrition analysis showed that the participants differed only slightly in terms of gender ($\chi^2(1) = 6.07$, $p < 0.05$) and age ($t(1751) = 2.69$, $p < 0.01$) from the non-respondents; i.e., there were slightly more women among the respondents and they were, on average, 1 year younger than the non-respondents.

Altogether 902 completed questionnaires were returned, yielding a response rate of 34.3 % (see further sample details in study by Huhtala et al. 2011). In the present study, the sample consisted of the managers who responded to the question about personal work goals ($n = 811$). The average age of the participants was 46.32, ranging from 25 to 68 years of age ($SD = 9.22$), and 69.2 % ($n = 561$) were men. Of the participants, 13.8 % were in upper management, 33.5 % in management, 35.9 % in upper middle management and 16.8 % in lower middle management. The majority of the participants were working in

the private sector (81.4 %) and almost all had a permanent employment contract (98.4 %). The participants represented different types of business: industry (40.3 %), information processing (14.8 %), real estate and rentals (12.1 %), service and trade (7.3 %), financing and insurance (7.2 %), public administration (7.2 %), education (2.1 %) and others (9.0 %), e.g. health care, public relations and public transport. The educational level of the sample was high, since 90 % had an academic degree.

Attrition analyses comparing the participants that responded to the work goal question ($n = 811$) with those who did not mention a personal work goal ($n = 91$) showed that there were no differences between them in terms of age, $t(900) = 0.74$, ns; gender, $\chi^2(1) = 1.20$, ns; managerial level, $\chi^2(3) = 0.59$, ns; employment contract, $\chi^2(2) = 0.35$, ns; line of business, $\chi^2(7) = 9.26$, ns; or education level, $\chi^2(2) = 0.82$, ns.

Measures

Personal work goals were enquired about with an open-ended request: 'Write down your most important personal goal that relates to your work or career' (see Hyvönen et al. 2009; Salmela-Aro 2002). The request was followed by four empty rows and the written answers were classified based on categories from a previous study (Hyvönen et al. 2009) and a data-driven qualitative analysis (Creswell and Plano Clark 2007) that also allowed new categories to emerge from the data.

Ethical organisational culture was measured using the 58-item corporate ethical virtues (CEV) questionnaire (Kaptein 2008). The scale was first translated from Dutch to Finnish and later back-translated to Dutch by two independent authorised translators. The back-translation was revised with minor changes and approved by the original author (see Huhtala et al. 2011). The scale includes eight dimensions: *clarity* (10 items, e.g. 'The organisation makes it sufficiently clear to me how I should obtain proper authorisations'); *congruency of supervisors* (6 items, e.g. 'My supervisor sets a good example in terms of ethical behaviour'); *congruency of senior management* (4 items, e.g. 'The conduct of the Board and (senior) management reflects a shared set of norms and values'); *feasibility* (6 items, e.g. 'I have insufficient time at my disposal to carry out my tasks responsibly'); *supportability* (6 items, e.g. 'In my immediate working environment, an atmosphere of mutual trust prevails'); *transparency* (7 items, e.g. 'If a colleague does something which is not permitted, my manager will find out about it'); *discussability* (10 items, e.g. 'In my immediate working environment, there is adequate scope to discuss unethical conduct'); and *sanctionability* (9 items, e.g. 'In my immediate working environment, ethical conduct is rewarded'). Participants rated

these items on a Likert scale from 1 (*strongly disagree*) to 6 (*strongly agree*). Except for the reversely scored items of the feasibility dimension, a higher score (from a range of 1 to 6) refers to a higher level of ethicality in each dimension. In addition, a total score (range 1–6) reflecting the CEV was formed by summing up all the dimensions as one. The construct validity of the scale has been found to be reliable both for Dutch employees (Kaptein 2008) and Finnish managers (Huhtala et al. 2011). That is, eight correlating factors representing the dimensions of ethical culture were found to fit these data.

Background variables included gender (male/female), age (in years) and managerial level (upper management/management/upper middle management/lower middle management). First, differences in the background variables were investigated in all the goal categories, and in subsequent analyses they were used as covariates.

The correlations between study variables and the reliabilities of the CEV subscales are presented in Table 1. The negative correlations between the feasibility factor and other CEV factors are due to the reversed scores of that subscale. Gender shared significant correlations with all the CEV factors except for clarity and congruency of supervisors; i.e. women reported there being a lower ethical culture in their organisation than men. Age had a significant negative correlation only with feasibility, indicating that younger managers experienced fewer possibilities to act according to normative expectations. Managerial level associated with the experienced ethical culture (for all factors except congruency of supervisors). Upper-level managers gave consistently better evaluations of their organisation's ethical culture than did middle-level managers. The correlations between management level, age and gender showed that the management level was negatively associated with age (upper-level managers being on average older than middle-level managers) and positively associated with gender (upper managers being more often men than women).

Results

Contents of Personal Work Goals

The participants' responses were approached using categories from a previous study (Hyvönen et al. 2009) combined with a data-driven qualitative analysis (Creswell and Plano Clark 2007). The first step in analysing the contents of the personal work goals was to thematically categorise the written answers. If the participant mentioned more than one goal, only the first goal was included in the analysis. This was done to ensure that each participant could belong to only one content category. Three coders went through the data independently, applying the categories by

Hyvönen et al. (2009) and also allowing new themes to emerge from the data. After the preliminary categorisation, the coders met and compared their classifications with each other. As a conclusion of this discussion, the coders agreed on the thematic categories and coded the participants' responses according to these classifications. At this point, a fourth coder, operating as a goal researcher and who was not included in the previous classification process, classified the data using the same categories. The inter-rater reliability between the categories agreed on by the first three coders and the fourth coder was measured using the Cohen's kappa coefficient. The result ($\kappa = .83$) showed an excellent strength of agreement (Landis and Koch 1977) between the coders. Differing categories (goals that resulted in uncertainty as to which would be the most suitable content category) were specified with an additional coding by a researcher specialising in goal research. The final categories were also presented to and validated by two external auditors who work as adjunct professors of Occupational Psychology.

The following content categories were found (listed in a descending order of size): 1. *organisational* goals; 2. *competence* goals; 3. *well-being* goals; 4. *career-ending* goals; 5. *progression* goals; 6. *prestige/influence* goals; 7. *job change* goals; and 8. *employment contract* goals (see Table 2). As expected in hypothesis H₁, similar categories were found as in the study by Hyvönen et al. (2009). In addition, further supporting H₁, two new categories emerged from the data: career-ending goals, and prestige/influence goals. The two smallest categories from the preliminary categorisation, financial goals (e.g. receiving a pay rise) and job security goals (e.g. receiving a permanent contract), were combined into the category of employment contract goals.

We conducted χ^2 tests to examine the relationships between the background variables and personal work goal categories (see Table 3). As hypothesised (H₂), differences in the background variables emerged. Gender differences were significant in only two of the goal categories. Men were overrepresented in the career-ending category, whereas women were overrepresented in the competence category. Upper-level managers were overrepresented in the categories including organisational goals and prestige/influence goals, and underrepresented in the competence goal category. The participants in upper middle management were underrepresented in the category of organisational goals, and overrepresented in the job change category. Lower-level managers, in turn, were overrepresented in the competence category. We also looked at the age differences between the goal categories using analyses of variance (ANOVAs). The result (Table 4) showed significant differences, again supporting the hypothesis H₂: The managers with career-ending goals were the oldest on

Table 1 Correlation coefficients and reliabilities for the study variables ($N = 811$)

Variables	1	2	3	4	5	6	7	8	9	10	11	Cronbach's alpha
1. Gender ^a												
2. Age ^b	-0.10**											
3. Management level ^a	0.10**	-0.17***										0.93
4. CLAR ^b	-0.04	0.07	-0.14***									0.94
5. COSU ^b	-0.06	0.02	-0.06	0.52***								0.92
6. COSM ^b	-0.11**	0.03	-0.22***	0.55***	0.64***							0.83
7. FEAS ^b	0.09*	-0.16***	0.19***	-0.39***	-0.44***	-0.48***						0.91
8. SUPP ^b	-0.09*	0.04	-0.17***	0.56***	0.51***	0.61***	-0.45***					0.86
9. TRAN ^b	-0.13***	-0.02	-0.21***	0.54***	0.47***	0.50***	-0.35***	0.60***				0.95
10. DISC ^b	-0.08*	-0.07	-0.18***	0.67***	0.63***	0.68***	-0.48***	0.68***	0.65***			0.89
11. SANC ^b	-0.11**	-0.03	-0.22***	0.65***	0.65***	0.73***	-0.47***	0.67***	0.66***	0.83***		0.89
12. CEV ^b	-0.09*	0.01	-0.22***	0.80***	0.77***	0.80***	0.63***	0.79***	0.74***	0.90***	0.90***	0.96

Gender (1 = male, 2 = female), age as a continuous variable

Management level (1 = upper management, 2 = management, 3 = upper middle management, 4 = lower middle management)

CLAR clarity, COSU congruency of supervisors, COSM congruency of senior management, FEAS feasibility, SUPP supportability, TRAN transparency, DISC discussability, SANC sanctionability, CEV corporate ethical virtues (total score)

^a Spearman correlation for dichotomous/categorical variables

^b Pearson correlation for continuous variables

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 2 The personal work goal categories, descriptions of contents and examples of goals named by the managers (*N* = 811)

Personal work goal categories	% (<i>n</i>)	Descriptions of contents	Examples of personal work goals
1. Organisation	35.4 (287)	The success or performance of the organisation or department	‘To be able to maintain the continuous development and goal achievement of the organisation’; ‘Organise the assignments in my own department and increase productivity’; and ‘Stabilise the functioning of a new office’
2. Competence	26.1 (212)	Job performance, professional development, and starting or finishing training	‘Good quality of work’; ‘To improve as a supervisor’; and ‘Take a MBA degree’
3. Well-being	12.1 (98)	Health, work satisfaction, and work-life balance	‘What I gain from my work is more than I invest into it’; ‘Work is fun and rewarding’; and ‘To combine work and free time’
4. Career-ending	7.3 (59)	Finishing off one’s career and retiring	‘To finish off duties at least at 55 years’; ‘To retire healthy and brisk’; and ‘To have a reasonable job for another ten years and then retire’
5. Progression	6.8 (55)	Advancing to a higher position and promotion	‘To become a shareholder in our company’; ‘Advance into duties, where I can use all of my skills’; ‘Progress in the hierarchy to the next level’
6. Prestige/influence	4.2 (34)	Receive appreciation of work and influence in a societal level	‘To feel that my work is appreciated’; ‘Run the assignment with success and receive external recognition’; and ‘To get our way of action universally accepted and respected in our field = to change the world’
7. Job change	4.2 (34)	A change in career either by changing organisation, position or professional field, or by setting up a company	‘To find a new assignment or fundamentally change the present job description’; ‘Move on to completely different tasks in another organisation’; and ‘Own entrepreneurship’
8. Employment contract	3.9 (32)	Receiving regular salary and pay rise, or receiving a permanent contract and continuation of employment	‘Better compensation for the job done’; ‘To get better pay’; and ‘To maintain my work’

Table 3 Differences in significant background variables between the personal work goal categories (*N* = 811)

Background variables	Organisation (<i>n</i> = 287)	Competence (<i>n</i> = 212)	Well-being (<i>n</i> = 98)	Career-ending (<i>n</i> = 59)	Progression (<i>n</i> = 55)	Prestige/influence (<i>n</i> = 34)	Job change (<i>n</i> = 34)	Employment contract (<i>n</i> = 32)	χ^2 test
Gender									
Male	207	127 ^{AT}	65	51 ^T	38	23	22	28	23.73**
Female	80	85 ^T	33	8 ^{AT}	17	11	12	4	
Managerial level									
Upper management	66 ^T	14 ^{AT}	10	6	3	9 ^T	1	3	66.01***
Management	99	71	36	20	18	13	6 ^{AT}	9	
Upper middle management	87 ^{AT}	77	37	26	25	10	18 ^T	11	
Lower middle management	35 ^{AT}	50 ^T	15	7	9	2	9	9	

T typical, *AT* atypical, adjusted residual > |2|

** *p* < 0.01, *** *p* < 0.001

average, whereas managers who named progression goals were the youngest, both in comparison to managers in all other goal categories. Thus, taken together, the results showed that goals varied with gender, age and managerial level.

Ethical Culture and Personal Work Goals

Analysis of covariance (ANCOVA, univariate general linear model) was applied to gain descriptive information about how CEV is evaluated in the goal categories. We

Table 4 The result of ANOVA analysis for age differences in the personal work goal categories ($N = 811$)

	<i>M</i> (SD)							<i>F</i> test	Pairwise comparisons ^a	
	Organisation (<i>n</i> = 287)	Competence (<i>n</i> = 212)	Well-being (<i>n</i> = 98)	Career-ending (<i>n</i> = 59)	Progression (<i>n</i> = 55)	Prestige/influence (<i>n</i> = 34)	Job change (<i>n</i> = 34)			Employment contract (<i>n</i> = 32)
Age (years)	48.17 (0.04)	44.42 (0.05)	45.33 (0.07)	55.17 (0.10)	39.05 (0.10)	45.50 (0.13)	43.15 (0.14)	45.78 (0.13)	18.88***	1 > 2, 3, 5, 7 4 > 1-3, 5-8 5 < 1-4, 6-8

^a LSD comparisons

*** $p < 0.001$

examined the differences between the categories in regard to ethical culture and its eight subdimensions (mean sum scores from all subscales as dependent variables) when the effects of the background variables (gender, age, and managerial level as covariates) are removed from the model. The results from the ANCOVAs, as shown in Table 5, indicated that the content categories of work goals had a significant main effect on appraisals of ethical culture as a whole and on most of its subdimensions (congruency of supervisors and senior management, supportability, transparency, and discussability). Pairwise comparisons showed that both job change goals and career-ending goals (i.e. goals not related to the organisation) were associated with lower ethical culture than were organisational goals, whereas competence goals and prestige/influence goals were associated with a higher ethical culture than were career-ending goals.

The results regarding the individual factors of CEV yielded somewhat similar results. Organisational goals were associated with a higher congruency of supervisors than were career-ending goals, job change goals or employment contract goals. In addition, participants with competence goals rated the congruency of supervisors higher than did participants with career-ending goals. The congruency of senior management got lower evaluations among the participants with career-ending goals compared to the participants with organisational, competence, well-being or prestige/influence goals, as well as among participants with employment contract goals compared to participants with organisational or prestige/influence goals. Supportability was rated higher by participants with organisational goals than by those with career-ending, progression or job change goals. Transparency was perceived to be higher among participants in goal categories including organisational, competence, well-being and prestige/influence goals, when compared to job change goals. Finally, discussability was rated higher among participants with organisational, competence and well-being goals when compared to participants with career-ending goals, and higher in the prestige/influence goal category than in any other categories. As these descriptive results showed that the evaluations of ethical culture vary in the different goal categories, we proceeded to investigate whether the membership in each goal category could be predicted based on the evaluations of the ethical culture.

Ethical Culture as a Predictor of the Membership in Goal Categories

We conducted a multinomial regression analysis using the Mplus 5.21 programme (Muthén and Muthén 1998–2007) to predict the membership in different goal categories based on the evaluations of ethical culture. To do this, we

Table 5 The results of ANCOVA analyses for ethical culture in the personal work goal categories (gender, age and managerial level controlled for, $N = 811$)

Ethical culture (range 1–6)	M (SE)		F test						Pairwise comparisons ^a	Partial η^2	
	Organisation (n = 287)	Competence (n = 212)	Well-being (n = 98)	Career-ending (n = 59)	Progression (n = 55)	Prestige/influence (n = 34)	Job change (n = 34)	Employment contract (n = 32)			
CEV	4.46 (0.04)	4.39 (0.05)	4.38 (0.07)	4.16 (0.10)	4.23 (0.10)	4.54 (0.13)	4.17 (0.14)	4.22 (0.13)	2.23*	4 < 1, 2, 6 1 > 5	0.02
CLAR	4.76 (0.05)	4.66 (0.06)	4.68 (0.08)	4.56 (0.11)	4.52 (0.11)	4.83 (0.14)	4.61 (0.15)	4.57 (0.14)	1.18	ns	0.01
COSU	4.62 (0.07)	4.48 (0.08)	4.48 (0.11)	4.11 (0.15)	4.31 (0.15)	4.44 (0.19)	4.21 (0.19)	4.17 (0.19)	2.38*	1 > 4, 7, 8 2 > 4	0.02
COSM	4.48 (0.07)	4.36 (0.08)	4.36 (0.11)	3.99 (0.15)	4.18 (0.15)	4.58 (0.19)	4.13 (0.19)	4.04 (0.19)	2.40*	4 < 1, 2, 3, 6 8 < 1, 6	0.02
FEAS	4.51 (0.06)	4.47 (0.06)	4.49 (0.09)	4.29 (0.13)	4.65 (0.13)	4.43 (0.16)	4.41 (0.16)	4.52 (0.16)	0.65	ns	0.01
SUPP	4.04 (0.06)	3.88 (0.07)	3.92 (0.10)	3.70 (0.13)	3.75 (0.13)	3.90 (0.16)	3.58 (0.17)	3.75 (0.17)	2.14*	1 > 4, 5, 7	0.02
TRAN	4.08 (0.05)	4.06 (0.05)	4.10 (0.08)	3.89 (0.11)	3.97 (0.11)	4.18 (0.13)	3.74 (0.13)	4.02 (0.14)	1.45*	7 < 1, 2, 3, 6	0.01
DISC	4.65 (0.05)	4.58 (0.06)	4.62 (0.09)	4.32 (0.12)	4.38 (0.12)	4.97 (0.15)	4.34 (0.15)	4.38 (0.15)	2.92**	4 < 1, 2, 3 6 > 1, 2, 3, 4, 5, 7, 8	0.03
SANC	4.35 (0.05)	4.29 (0.06)	4.26 (0.08)	4.12 (0.11)	4.04 (0.11)	4.45 (0.14)	4.14 (0.14)	4.04 (0.14)	1.98	ns	0.02

CEV corporate ethical virtues (total CEV scale), CLAR clarity, COSU congruency of supervisors, COSM congruency of supervisors, FEAS feasibility, SUPP supportability, TRAN transparency, DISC discussability, SANC sanctionability

^a LSD comparisons

* $p < 0.05$, ** $p < 0.01$

Table 6 The results of multinomial regression analyses (with organisational goals as the reference category, $n = 287$)

Ethical culture	OR (95 % CI)							
	Competence ($n = 212$)	Well-being ($n = 98$)	Career-ending ($n = 59$)	Progression ($n = 55$)	Prestige/influence ($n = 34$)	Job change ($n = 34$)	Employment contract ($n = 32$)	
CEV	0.87 (0.60, 1.25)	0.83 (0.54, 1.27)	0.48* (0.27, 0.87)	0.54* (0.32, 0.93)	1.41 (0.72, 2.78)	0.49* (0.25, 0.98)	0.54 (0.27, 1.07)	
CLAR	0.88 (0.66, 1.18)	0.89 (0.63, 1.26)	0.82 (0.52, 1.28)	0.69 (0.45, 1.07)	1.18 (0.72, 1.91)	0.77 (0.44, 1.35)	0.74 (0.48, 1.15)	
COSU	0.89 (0.74, 1.07)	0.86 (0.69, 1.07)	0.69* (0.52, 0.90)	0.79 (0.60, 1.04)	0.84 (0.62, 1.14)	0.70* (0.53, 0.94)	0.68* (0.48, 0.97)	
COSM	0.91 (0.75, 1.11)	0.90 (0.70, 1.16)	0.65* (0.47, 0.88)	0.73* (0.55, 0.97)	0.99 (0.70, 1.40)	0.70* (0.49, 1.00)	0.75 (0.49, 1.17)	
FEAS	1.10 (0.86, 1.41)	1.09 (0.81, 1.47)	1.38 (0.93, 2.06)	0.90 (0.60, 1.34)	1.16 (0.76, 1.75)	1.32 (0.82, 2.11)	1.12 (0.70, 1.79)	
SUPP	0.85 (0.69, 1.06)	0.86 (0.66, 1.11)	0.68* (0.50, 0.93)	0.72 (0.52, 1.01)	0.82 (0.56, 1.20)	0.63* (0.42, 0.93)	0.73 (0.49, 1.09)	
TRAN	1.06 (0.74, 1.53)	1.06 (0.67, 1.69)	0.70 (0.41, 1.21)	0.78 (0.45, 1.34)	1.37 (0.68, 2.72)	0.41* (0.19, 0.84)	0.84 (0.39, 1.80)	
DISC	0.93 (0.75, 1.15)	0.98 (0.75, 1.27)	0.69* (0.50, 0.95)	0.76 (0.55, 1.05)	1.47 (0.92, 2.34)	0.69 (0.48, 1.00)	0.74 (0.52, 1.05)	
SANC	0.87 (0.51, 1.48)	0.72 (0.39, 1.36)	0.47 (0.19, 1.17)	0.38* (0.17, 0.84)	1.59 (0.55, 4.56)	0.51 (0.18, 1.46)	0.40 (0.14, 1.10)	

OR odds ratio, CI confidence interval, CEV corporate ethical virtues (total CEV scale), CLAR clarity, COSU congruency of supervisors, COSM congruency of senior management, FEAS feasibility, SUPP supportability, TRAN transparency, DISC discussability, SANC sanctionability

* $p < 0.05$

used mixture modelling with known latent classes for the goal categories, and a maximum likelihood estimator with a test for robust standard errors (MLR). Background variables (gender, age and managerial level) were controlled for in the model. In a previous study (Huhtala et al. 2011), all the eight factors of the CEV scale were shown to be highly correlated, and a confirmatory analysis showed that these correlations can be explained with the higher-order factor of ethical culture. Therefore, in the present study, eight individual factors were used to define a second-order factor of ethical culture, which then predicted the membership in the eight goal categories of personal work goals. We used the saved factor scores from the confirmatory factor analysis of the CEV scale to estimate error-free beta coefficients between the latent factors in the model, thus yielding more reliable results than in the case of using observed variables (i.e. sum scores of the CEV scales). Missing values were processed with the general missing-type procedure available in the programme.

We chose two reference groups to represent the antipodes of ethical culture, based on the CEV scores that resulted from the ANCOVAs of the goal categories. First, we chose the goal category of organisational goals as a reference group based on a high CEV score and the large size of that category. The prestige/influence category had the highest CEV mean score, but as this group had only 34 participants we selected organisational goals with the second highest CEV mean score and largest size ($n = 287$). Previous studies have also shown that the category composed of organisational goals was the most favourable in terms of occupational well-being (Hyvönen et al. 2009, 2010). The second reference group, career-ending goals, was selected based on the lowest CEV score.

The mixture modelling, with the ethical culture of the organisation as a predictor of participants' membership in the goal categories, showed significant associations. When compared with organisational goals, lower ratings of ethical culture were associated with an increased likelihood of naming career-ending goals ($\beta = -0.73$, $p < 0.05$), progression goals ($\beta = -0.61$, $p < 0.05$), and job change goals ($\beta = -0.71$, $p < 0.05$). Thus, the last finding gave support to hypothesis H₃, but the hypothesis H₄ was rejected. As can be seen in the odds ratios (Table 6), if ethical culture decreased by 1 SD, then the participant was more likely to name career-ending goals (OR 0.48, 95 % CI 0.27–0.87), progression goals (OR 0.54, 95 % CI 0.32–0.93), and job change goals (OR 0.49, 95 % CI 0.25–0.98) than organisational goals. From the individual CEV factors, low congruency of supervisors and senior management, and low supportability predicted naming career-ending goals and job change goals. In addition, low discussability was associated with career-ending goals, and low transparency with job change goals. Congruency of

supervisors and senior management predicted progression goals and employment contract goals, and low sanctionability was also associated with progression goals.

When compared with career-ending goals, higher ratings of ethical culture were associated with an increased likelihood of naming organisational goals ($\beta = 0.73, p < 0.01$) and prestige/influence goals ($\beta = 1.08, p < 0.01$), the first result supporting our hypothesis H₅. The odds ratios for career-ending goals as a reference group (Table 7) showed that if ethical culture increased by 1 SD, then the participant was more likely to name organisational goals (OR 2.08, 95 % CI 1.15–3.76) and prestige/influence goals (OR 2.93, 95 % CI 1.25–6.85). As expected in hypothesis H₆, the individual factors (congruency of supervisors and senior management) predicted organisational goals, but with two additional predictors (supportability and discussability). Only discussability was a significant predictor of prestige/influence goals. The congruency of senior management had a small significant association with competence goals. In summary, ethical culture promoted organisational and prestige/influence goals, whereas unethical culture predicted career-ending, progression and job change goals.

Discussion

The aim of our study was to add to the existing knowledge related to the effects of ethical organisational culture from the perspective of personal work goals. The results regarding ethical organisational culture predicting goal contents showed that the more ethical the organisational culture was perceived as being, the more often the managers reported having organisational goals, which were related to the success and performance of their organisation. This result is in line with our theoretical model and supported our hypothesis H₅: Ethical organisational culture seems to represent a favourable working environment that promotes commitment towards the organisation and is hence embodied in managers’ organisational goals. This is also in accord with the result from previous research involving young managers (Hyvönen et al. 2010); a reduction of psychosocial stressors (i.e. described as ethical culture with lower ethical strain in the present study) in the workplace leaves more resources available, enabling managers to have more opportunities to focus on leadership tasks. The individual CEV dimensions showed that the ethical behaviour of supervisors and senior management in particular (as stated in hypothesis H₆), alongside supportability and discussability, characterised a favourable working environment that promotes organisational goals.

Between the present study and the study by Hyvönen et al. (2009), there was a substantial difference in the

Table 7 The results of multinomial regression analyses (with career-ending goals as the reference category, $n = 59$)

Ethical culture	OR (95 % CI)						
	Organisation (n = 287)	Competence (n = 212)	Well-being (n = 98)	Progression (n = 55)	Prestige/influence (n = 34)	Job change (n = 34)	Employment contract (n = 32)
CEV	2.08* (1.15, 3.76)	1.80 (0.97, 3.32)	1.71 (0.90, 3.27)	1.13 (0.54, 2.35)	2.93* (1.25, 6.85)	1.02 (0.44, 2.33)	1.12 (0.50, 2.52)
CLAR	1.23 (0.78, 1.92)	1.08 (0.68, 1.71)	1.09 (0.67, 1.78)	0.84 (0.78, 2.66)	1.44 (0.48, 1.49)	0.95 (0.49, 1.82)	0.91 (0.53, 1.57)
COSU	1.46** (1.12, 1.91)	1.30 (0.99, 1.70)	1.26 (0.94, 1.67)	1.15 (0.82, 1.62)	1.23 (0.84, 1.79)	1.03 (0.73, 1.46)	0.99 (0.67, 1.48)
COSM	1.54** (1.13, 2.11)	1.41* (1.02, 1.94)	1.39 (0.97, 1.97)	1.12 (0.77, 1.65)	1.53 (0.99, 2.36)	1.07 (0.70, 1.66)	1.16 (0.71, 1.90)
FEAS	0.72 (0.49, 1.07)	0.80 (0.53, 1.21)	0.79 (0.51, 1.23)	0.65 (0.38, 1.10)	0.84 (0.49, 1.42)	0.95 (0.54, 1.69)	0.81 (0.46, 1.43)
SUPP	1.47* (1.08, 2.00)	1.25 (0.91, 1.72)	1.26 (0.89, 1.78)	1.06 (0.70, 1.61)	1.20 (0.76, 1.90)	0.92 (0.59, 1.45)	1.08 (0.69, 1.68)
TRAN	1.43 (0.83, 2.47)	1.52 (0.86, 2.68)	1.52 (0.80, 2.87)	1.12 (0.55, 2.27)	1.95 (0.86, 4.44)	0.58 (0.25, 1.33)	1.20 (0.49, 2.90)
DISC	1.46* (1.06, 2.01)	1.35 (0.97, 1.89)	1.43 (0.99, 2.06)	1.11 (0.73, 1.68)	2.14** (1.25, 3.68)	1.01 (0.65, 1.58)	1.08 (0.70, 1.64)
SANC	2.13 (0.85, 5.31)	1.84 (0.72, 4.70)	1.54 (0.57, 4.13)	0.81 (0.26, 2.49)	3.37 (0.89, 12.83)	1.09 (0.30, 3.92)	0.84 (0.24, 2.97)

OR odds ratio, CI confidence interval, CEV Corporate Ethical Virtues (total CEV scale), CLAR clarity, COSU congruency of supervisors, COSM congruency of senior management, FEAS feasibility, SUPP supportability, TRAN transparency, DISC discussability, SANC sanctionability
 * $p < 0.05$, ** $p < 0.01$

number of managers who reported having organisational goals. While only 5.6 % of young managers in the study by Hyvönen (2009) chose the success and performance of the organisation as their most important work goal, organisational goals represented the largest category (35.4 %, $n = 287$) in our study. It seems that organisational goals are quite specifically linked to higher-level managers, as indicated by the fact that this goal category was not found in a study of a range of professionals (Wiese and Salmela-Aro 2008), and upper-level managers were more likely to name organisational goals than were managers from lower levels, as found both in our study and in the study by Hyvönen et al. (2009).

Ethical culture was also associated with a higher probability of naming prestige/influence goals. The result gives reason to assume that a working environment with ethical virtues can promote goals related to receiving appreciation from one's colleagues and gaining influence on a societal level (e.g. contributing to the society, or helping others to succeed). Discussability was the most significant dimension of ethical culture to predict these goals. This indicates that the possibility to discuss moral dilemmas and unethical conduct, and opportunities to express one's opinions at work, are associated with leaning towards prestige/influence goals. Upper-level managers were more likely to name prestige/influence goals than other managers, which might reflect that higher-level managers have greater responsibility and more possibilities to influence the operations of their organisation. Therefore, they may expect more appreciation for their work and strive to gain more far-reaching influential power also at the societal level.

If the culture of the organisation was perceived as less ethical, it was related to an increased probability of naming goals not related to the organisation. The most prominent connection was between lower evaluations of the ethical culture and career-ending goals, especially when compared to organisational goals. One way of interpreting this result is to see retirement as a form of organisational withdrawal (Hanisch and Hulin 1990), where individuals may use retirement as a means to avoid dissatisfying work situations. Therefore, if the organisational culture does not embody ethical values, then this can represent an unfavourable work environment and increase the leaning towards retirement and discontinuing one's career. Especially, the congruency of supervisors and senior management, together with supportability and discussability, depicted the most important dimensions of ethical culture in this respect. A lack of these virtues was related to career-ending goals, a new category that emerged from the current data and which was not found among young managers (Hyvönen et al. 2009), which reflects the life span context of work goals (Freund 2007). The average age of the managers in the career-ending category was 54.5 years,

being significantly higher than in any other goal categories. This shows that the age differences found in adult life goals (Nurmi 1992) also appear in the work domain and supports the idea of dynamic and changing goals that differ across the life span (Freund 2007; Hyvönen 2011; Hyvönen et al. 2011). The result also constitutes a challenge for organisations, as the managers naming career-ending goals should remain in working life for another 10 years (the standard age for retirement in Finland is 65 years).

Lower evaluations of ethical culture also predicted the membership in the job change category, as expected in our third research hypothesis (H_3). Again, an unethical culture can represent a strainful and undesired working environment and thereby lead to goals being directed away from the current organisation towards finding a new job. In addition to the congruency of supervisors and senior management, as well as supportability, our results showed that transparency was also a significant dimension of ethical culture in predicting job change goals. More specifically, if (un)ethical conduct and its consequences are not visible, then this can increase the probability of orienting towards a new job. The job change category (4.2 % in the present study) was smaller than among young managers (13.7 % in the study by Hyvönen et al. 2009). This might reflect that older and higher-level managers are more committed to their organisation (Allen and Meyer 1993; Feldt et al. 2009) and, therefore, do not readily pursue a different job. In the present sample, upper middle-level managers were more likely to report job change goals and the mean age in this category was the second lowest (43.9 years); only managers reporting progression goals were on average younger. Thus, it is important to take into account that younger managers in general can be more prone to search for new job opportunities (Mayer and Schoorman 1998), not only as a flight-response to unethical culture.

In addition to our expectations, if ethical culture received a poor evaluation, then progression goals were also more likely to be named than organisational goals. Having progression goals can be a response to an unethical culture, as an employee may reason that by attaining a higher position he/she can gain greater influence over the functioning of their organisation and steer organisational practices into a more ethical direction. This emerged when we examined the individual CEV dimensions: low congruency of senior management and low sanctionability predicted progression goals, suggesting that if upper management does not show a good example in terms of ethics, and (un)ethical actions do not have consequences, then managers want to pursue a higher position. In addition, a lack of ethicality in the organisational culture can promote self-interests (Sims and Brinkmann 2003) and lead to more self-focused goals (Salmela-Aro et al. 2001), which is thus reflected in striving

towards personal progression in one's career. Progression goals were significantly less frequent among the managers in our study (6.8 %), compared to the young managerial sample (23.7 %) in the study by Hyvönen et al. (2009). Again, this might reflect the effect of the managerial level: in the present study, 14 % of the participants were upper-level managers, who might have less need to progress having already attained the highest possible status within the organisation. The result is also in line with the life span approach to goal setting (Freund 2007).

All these results fit in with Little's (2000, 2007) model of well-being, where goals can reflect the intentions to improve adjustment capabilities and well-being within the workplace. If the organisational culture is perceived as being unethical, then this can lead to pursuing non-organisational goals, more specifically, career-ending, job change and progression goals. Our results are also in line with cognitive dissonance theory (Festinger 1942), suggesting that an unethical organisation can cause dissatisfaction towards the organisation and lead to turnover intentions (Schwepker 1999). In addition, the connection between ethical culture and job change goals affirms that a discrepancy between organisational ethics and personal values can lead to a breach of the psychological contract, which may result in resigning from the organisation being reflected as job change goals (O'Donohue and Nelson 2009). Nevertheless, it is also important to consider that also the managers who are already pursuing a new job or are oriented towards retirement could contribute to the greater number of poor evaluations concerning an organisation's ethical culture. Being 'on the way out' of an organisation may result in a personal detachment from the organisation, which can lead to being more critical concerning the existing culture and its ethicality.

Regarding the three remaining personal work goal categories (competence, well-being and employment contract goals), the evaluations of the ethical culture did not predict the membership in these categories. As for competence goals, it might be that these goals reflect 'career adaptability', highlighting the adaptive processes required in career development (Savickas 1997). These aspirations for professional development and high quality in one's work can be seen as personal duties that are not significantly affected by the organisational culture. The prevalence of competence goals (26.1 %, $n = 212$) is in accord with previous research (Wiese and Salmela-Aro 2008), where about a third of working adults reported having goals related to learning and job performance. However, in the current study, competence goals were more often named by female managers. It is possible that women feel more pressure to prove their competence as managers, since they may face the prejudice of being seen as possessing less leadership ability at work than men (Eagly and Karau

2002). This result echoes previous research, wherein a good match between job requirements and one's abilities was more important to women than to men (Harpaz 1990). Lower-level managers were also more likely to name competence goals than were other managers, which might reflect their need to prove their professional ability as leaders.

In the study by Hyvönen et al. (2010), a less favourable work environment increased the probability of naming well-being goals. This connection was not, surprisingly, found in the current study, as the (un)ethical culture did not predict naming well-being goals (hypothesis H₄ was rejected). One explanation can be found in the somewhat different contents of these goal categories. In the current study, a number of managers in this category named positive well-being goals, expressed in statements such as 'I want to enjoy my work' or 'I want to have motivating and challenging tasks', whereas the young managers (Hyvönen et al. 2009) named goals relating to improving their work-life balance or reducing work-spillover into other areas of their life. Perhaps the more positive aspirations regarding well-being at work are less affected by the organisational culture compared to goal contents such as self-concerns or work stress. In any case, future studies are needed to clarify the connections between the work environment (e.g. ethical organisational culture) and well-being goals.

The final category, employment contract goals, included goals related to job security and finance. It was expected that these goals would be uncommon among the participants, almost all of whom had a permanent employment contract (98.4 %). The small size ($n = 32$) of this category might explain why the evaluations of ethical culture did not predict the membership in this category at a statistically significant level. However, of the individual CEV factors, lower evaluations of the congruency of management were associated with a higher probability of reporting employment contract goals. It is, therefore, possible that if the immediate superior sets an unethical example, one wants to strive for a better pay for one's work or for more job security.

Conclusions, Limitations of the Study and Future Recommendations

The most important contribution of our study was to establish that ethical organisational culture functions as a context for setting personal work goals. As we predicted in our theoretical model, an ethical culture offered a favourable working environment, which showed in managers' organisational goals, depicting their commitment to the organisation. It seems that when working in an ethical culture the managers are more willing to go extra mile for

the best of their organisation. Vice versa, a lower ethical culture was associated with goals directed away from the organisation, especially with career-ending goals. Therefore, it is important to consider that investing in the ethicality of organisations can contribute to prolonging working careers, which is a current issue in many countries with an ageing workforce (Proper et al. 2009).

Our study showed that leadership and management practices are especially important in relation to setting personal work goals. Therefore, organisations should ensure that their supervisors and senior management show a good example in ethics and act in a reliable and responsible manner. Supportability (e.g. mutual trust and respect towards each other and a shared commitment to organisational values) and discussability (e.g. the possibility to raise ethical issues, express opinions and report unethical conduct) are also of importance. As these results were the first to give evidence on how different dimensions of ethical culture are connected with personal work goals, they offer a good foundation for practical implications. Managers can improve these essential ethical dimensions by communicating the importance of ethics to the employees, providing opportunities for discussing moral dilemmas and encouraging ethical discourse at the workplace. Furthermore, managers themselves need to 'talk the talk and walk the walk' by being honest and reliable, living up to promises and commitments, and setting a good example in terms of ethical behaviour. By attending to these ethical factors, organisations can support goals that are advantageous both for the individual and for the organisation as a whole.

There are some limitations that should be considered when applying the study results. First, the cross-sectional study design only gives information about the goals at the measured time point. As we used self-report measures both for the predictor variable, i.e. ethical culture, and for the outcome variable, i.e. personal work goals, a common-method bias may exist (Podsakoff et al. 2003). Also social desirability response bias may occur, as we had not included a measure of social desirability in the survey (Paulhus 1991). Second, there might be a reciprocal causality between the personal work goals and the evaluations of the ethical culture of the organisation. For example, managers already oriented towards finding a new job may be more critical in evaluating their current organisation's ethicality and subsequently give lower ratings concerning ethical culture. Therefore, future studies are needed to establish the causal relationships between these phenomena. Third, the final categories of personal work goals should be applied with caution. There were some contradictions in the categorisation, especially between the organisational and the competence goals: It was not always clear whether the goal was primarily referring to gaining

personal competence or to striving for the success of the organisation. However, we tried to achieve as reliable a classification as possible using multiple coders, and the inter-rater reliability was proven to be high. Fourth, a limitation concerning the results of the multinomial regression analyses was the different sizes of the work goal categories. That is, in smaller groups there may be differences in the means of the CEV scores, but due to a lack of statistical power resulting from the small size of the group, statistical significance was not reached. On the other hand, this also gives more affirmation to our results. For example, goals related to job change formed the second smallest goal category, yet it still reached statistical significance compared to organisational goals, the largest category.

Our results showed that ethical culture is associated with organisational goals. Thus, it is important to consider that personal work goals and ethicality can also be positively intertwined, rather than only being interrelated in a negative way, such as pursuing the success of the organisation leading to unethical actions or to a permissive ethical environment (Barsky 2008). One contribution of our study was to use a multidimensional measure of ethical culture, which indicated that different ethical virtues have distinct connections with personal work goals. Future studies using the CEV model are needed to bring more insight into these results. Furthermore, we used a mixed methods approach (Creswell and Plano Clark 2007) combining an open-ended question, which produces authentic information about goal pursuit in the work context, with a quantitative measure for ethical culture. Business ethics research could benefit from a broader use of different mixed methods studies. Future research could further expand knowledge regarding the associations between ethical culture and goal pursuit by looking at individual differences between the members of an organisation using interaction studies. Background variables, personality traits and personal values may moderate the effects between ethical culture and personal work goals. For example, if a person sets great emphasis on ethical values, then an unethical organisational culture may make his/her pursuing a new job more likely than would be the case with someone who places less importance on ethicality.

Although it was beyond the scope of the present study, the connections between ethical culture, personal work goals and occupational well-being are also worth considering. As we hypothesised in our theoretical framework, ethical culture itself can present a favourable working environment for goal setting, with less ethical dilemmas and strain involved. Our results show that ethical organisational culture promotes organisational goals which, in turn, are associated with better occupational well-being, as based on previous study findings (Hyvönen et al. 2009, 2010). In summary, implementing ethical practices within

an organisation can support well-being at work, both by reducing ethical strain and by promoting personal work goals that are beneficial to the individual members of the organisation.

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