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## Unethical pro-organizational behavior in Hispanic American contexts: the role of organizational and interpersonal factors

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### ABSTRACT

While much of the literature on unethical behavior focuses on self-serving misconduct, this study explores employees' violations of social norms and/or ethical standards to benefit their organizations: unethical pro-organizational behavior (UPB). Given the unique socio-cultural and economic dynamics in Hispanic American contexts, this study examines how critical organizational, interpersonal, and cognitive factors contribute to UPB in this region. Drawing from social identity theory, social learning theory, social exchange theory, and social cognitive theory, we hypothesize that ethical culture, ethical leadership, leader-member exchange, organizational identification, moral disengagement, and ethical evaluation play significant roles in shaping employee behavior. Data collection proceeded through an online survey with 652 employees from various industries in Ecuador and Venezuela. Findings support most of the hypotheses, shedding light on the complex dynamics of UPB within Hispanic-American organizations. The study offers theoretical and practical insights for managing UPB in similar socio-cultural environments.

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## Introduction

Volkswagen's Dieselgate 2015 scandal (United States Environmental Protection Agency, *n.d.*) captured global attention and illustrated how unethical decisions, made to benefit an organization, can have catastrophic results. Volkswagen employees deliberately tampered with emissions tests to maintain the company's market advantage and protect its reputation. Although intended to save the organization, the consequences were financial, legal, and reputational damages (Valentini & Kruckeberg, 2018). This incident illustrates what researchers describe as unethical pro-organizational behavior (UPB)—actions intended to promote an organization's interests, being ethically questionable. Moore (2008, p. 130) aptly defined it as corruption: 'unethical actions undertaken to advance organizational interests, which may or may not directly advance the interests of the individuals undertaking them.'

Extensive business ethics research started from the assumption that unethical behavior benefits the individual who engages in it (Chen et al., 2016; Dou et al., 2019; Ebrahimi & Yurtkoru, 2017; Graham et al., 2015; Mishra et al., 2022) and harms the organization or its stakeholders (Alniacik et al., 2022; Chhabra & Srivastava, 2023; Dou et al., 2019; Kelebek & Alniacik, 2022; Miao et al., 2020; Treviño & Brown, 2005). Another long-standing assumption posits that behaviors aimed at helping

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others are inherently ethical (Chen et al., 2016; Dou et al., 2019; Ebrahimi & Yurtkoru, 2017). However, employees may engage in unethical actions to benefit the organization or some of its stakeholders, without deriving any direct or explicit personal gain (Alniacik et al., 2022; Baur et al., 2020; Bryant, 2020; Chen et al., 2016; Chhabra & Srivastava, 2023; Dou et al., 2019; Ebrahimi & Yurtkoru, 2017; Graham et al., 2015; Kelebek & Alniacik, 2022; Kong, 2016; Kong et al., 2022; Lee et al., 2019; Lian et al., 2022; Liu & Qiu, 2015; Mishra et al., 2022; Mo et al., 2023; Nguyen et al., 2021; Umphress et al., 2010; Umphress & Bingham, 2011; Vadera et al., 2013; Ven et al., 2023; Zhang & Xiao, 2020). These types of behaviors, known as UPB (Umphress et al., 2010; Umphress & Bingham, 2011) or unethical prosocial behavior at work (Mo et al., 2023), closely align with what Moore (2008) defined as corruption.

The UPB, while initially appearing good for the organization, ultimately harms its work performance, organizational development, sustainability, and even the progress of its industry (Dou et al., 2019; Kelebek & Alniacik, 2022; Kong et al., 2022; Lee et al., 2019; Li, 2022; Lian et al., 2022; Liu & Qiu, 2015; Wang et al., 2022). Scientific interest in the mechanisms and factors that determine UPB's occurrence has grown progressively (Chen et al., 2016, 2019; Ebrahimi & Yurtkoru, 2017; Grabowski et al., 2019; Kelebek & Alniacik, 2022; Li, 2022; Liu & Qiu, 2015; Mishra et al., 2022; Mo et al., 2023; Nguyen et al., 2021; Tang et al., 2020; Zhang & Xiao, 2020), accelerating since 2019 (Li, 2022). Nevertheless, the development of theoretical models to understand the underlying mechanisms of such behaviors remains incomplete and controversial (Bryant, 2020; Tang et al., 2020; Umphress & Bingham, 2011; Zhao et al., 2024), thus highlighting the need for further research efforts, particularly in Hispanic America. Regions significantly contributing to UPB research include Asia, North America, Europe, and Oceania, with China and the United States being the most prominent contributors (Li, 2022).

This study attempted to contribute to the understanding of UPB's antecedents, by integrating into a structural model a wide-ranging literature review on the predictive power of various organizational (ethical culture), individual (organizational identification, moral disengagement, and ethical evaluation), and interpersonal (ethical leadership and leader-member exchange) factors. Previous studies have shown discrepant results regarding these factors' influences on UPB. The aim was to test their potential direct and mediated relationships in the Hispanic context, with and without controlling for social desirability, a variable not previously considered in reported studies.

## Theoretical and empirical background

### *UPB definition*

The most widely accepted definition of UPB is that of Umphress and Bingham (2011) and Umphress et al. (2010) (Wang et al., 2021): actions primarily intended to promote the effective functioning of the organization, its leaders, or other members, which violate fundamental social values, customs, laws, or standards of appropriate conduct without the intent of personal gain (Gigol, 2020; Umphress & Bingham, 2011). However, recent findings suggest that self-interest may also motivate UPB (see, for example, Steele et al., 2024). UPB has three defining features:

- It violates societal norms or ethical standards—regardless of whether they align with organizational standards—or is illegal (Chen et al., 2016; Grabowski et al., 2019; Lee et al., 2019; Li, 2022; Lian et al., 2022; Liu & Qiu, 2015; Mishra et al., 2022; Mo et al., 2023; Nguyen et al., 2021; Umphress et al., 2010; Umphress & Bingham, 2011; Wang et al., 2021; Zhang & Xiao, 2020), and may harm the interests of external stakeholders and society at large (Chen et al., 2019; Effelsberg et al., 2014; Effelsberg & Solga, 2015; Graham et al., 2015, 2020; Wang & Li, 2019).
- It does not appear in job descriptions or explicit leaders or supervisors' requests (Alniacik et al., 2022; Grabowski et al., 2019; Lee et al., 2019; Li, 2022; Liu & Qiu, 2015; Mishra et al., 2022; Nguyen et al., 2021; Umphress et al., 2010; Umphress & Bingham, 2011; Wang et al., 2021; Zhang & Xiao, 2020).
- It is intentional and deliberate, differing from behaviors committed by mistake, ignorance, or unintentional negligence (Alniacik et al., 2022; Grabowski et al., 2019; Lee et al., 2022; Umphress et al.,

2010; Umphress & Bingham, 2011; Wang et al., 2021). However, a UPB may be both voluntarily and spontaneously, or induced by specific organizational characteristics and/or pressures from its leaders or other members (Wang et al., 2021).

UPB is paradoxical: it is both unethical and morally justified by its benefits to the organization (Lee et al., 2019). This duality is particularly relevant in contemporary organizations, where increasing pressures to lead the market with organizational efficiency test the limits of ethical behavior (Wang et al., 2021). As organizations strive for performance, understanding this fine line between pro-organizational behavior and ethical misconduct is crucial for long-term sustainability and stakeholder trust (Effelsberg & Solga, 2015; Wang & Li, 2019).

This paradox can lead individuals to experience emotional ambivalence when performing or evaluating such behaviors (Chen et al., 2016; Tang et al., 2020). On the one hand, its pro-organizational component helps mitigate sanctions or costs associated with its execution (Kong et al., 2022), allowing employees to perceive themselves as 'good citizens' and experience a sense of pride. On the other hand, its unethical nature can induce feelings of guilt or shame, compromising employees' positive self-image (Kong et al., 2022; Tang et al., 2020). More than 60 years ago, Festinger (1957) introduced cognitive dissonance theory, which remains relevant for understanding this tension: when individuals' actions conflict with their moral beliefs, they experience psychological discomfort, which can affect their emotional well-being (Chen et al., 2016; Tang et al., 2020). In the long term, these emotional costs can cause good intentions to backfire, outweighing the short-term benefits and revealing negative consequences for both the individual and the organization.

### **Predicting UPB**

Understanding the occurrence of UPB requires integrating several theoretical perspectives that are not mutually exclusive: (a) social identity theory, (b) social learning theory, (c) social exchange theory, and (d) social cognitive theory (Bryant, 2020; Mishra et al., 2022; Mo et al., 2023). By integrating these theoretical perspectives, UPB becomes understandable as the result of influences at three levels: (a) organizational, such as ethical culture; (b) interpersonal, such as ethical leadership and leader-member exchange quality; and (c) individual, including cognitive processes like organizational identification, moral disengagement and ethical evaluation (Mishra et al., 2022; Mo et al., 2023; Wang et al., 2021; Zhang & Xiao, 2020).

### **Ethical culture**

Organizations function as social groups, and according to social identity theory (SIT), individuals who identify with a social group derive benefits from belonging and tend to align their behavior with the group's norms, values, beliefs, and interests. These group interests may sometimes take precedence over those of other groups or even broader societal concerns (Ashforth & Anand, 2003; Brown & Mitchell, 2010; Irshad & Bashir, 2020). As a result, individuals are more likely to make decisions and engage in activities that benefit their group, even when doing so entails personal costs or raises ethical concerns (Baur et al., 2020; Irshad & Bashir, 2020; Mo et al., 2023). Furthermore, when unethical behavior becomes frequent within a group, it can create social support for such actions among its members (O'Fallon & Butterfield, 2012).

Organizational culture significantly influences employees' moral awareness by shaping their interpretation of organizational events and perceptions of acceptable behavior (Ashforth & Anand, 2003; Graham et al., 2020; Treviño, 1986; Treviño et al., 1998; Umphress & Bingham, 2011). Moreover, in unethical organizational cultures, cognitive mechanisms such as rationalization (Ashforth & Anand, 2003; Tsang, 2002) or neutralization (Sykes & Matza, 1957; Umphress & Bingham, 2011) are more likely to be employed. These mechanisms enable individuals to justify unethical behavior, obscuring ethical judgment and decision-making (Treviño et al., 2006). They also help individuals mitigate or resolve cognitive dissonance when their actions conflict with their self-concept as ethical individuals or violate deeply held moral principles. To reduce the emotional discomfort associated with unethical behavior, individuals may adjust their beliefs to align with their actions, thereby lowering perceived costs, increasing tolerance for

transgressions, and diminishing feelings of guilt (Ashforth & Anand, 2003; Bandura, 2002; Kong et al., 2022; Martin et al., 2014; Tillman et al., 2018; Tsang, 2002; Ven et al., 2023; Welsch et al., 2015).

Social cognitive theory (SCT) suggests that unethical cultures facilitate moral disengagement—a cognitive process that suppresses self-regulation, allowing individuals to behave unethically by disengaging from moral standards and self-censorship that would typically deter such behavior (Bandura et al., 1996; Newman et al., 2020; Welsch et al., 2015). Unethical organizational cultures also significantly influence employees' evaluations of the ethicality of actions (Graham et al., 2020; McCorvey & Woehr, 2022), increasing the likelihood of both misconduct (Effelsberg et al., 2014; Grabowski et al., 2019; Graham et al., 2020; McCorvey & Woehr, 2022) and generic unethical behavior (Buchan, 2005; Celuch & Dill, 2011). This is concerning because it suggests that individuals tend to adopt behaviors they perceive as ethically acceptable within their organizational context.

Ethical culture (EC) reflects shared beliefs regarding what is deemed ethical within an organization (Erdilek-Karabay et al., 2018) and encompasses perceptions of organizational control systems, procedures, and practices that reinforce ethical behavior (Brown & Treviño, 2006; Kish-Gephart et al., 2010; Treviño et al., 1998). Organizations with strong ethical cultures actively promote ethical behavior and penalize unethical actions, whereas those with weak ethical cultures may inadvertently foster unethical behavior (Ashforth & Anand, 2003; Dou et al., 2019; Sims, 1992; Umphress & Bingham, 2011).

Empirical evidence indicates that weaker ethical cultures are associated with higher levels of both observed and self-reported unethical behavior (Erdilek-Karabay et al., 2018; Kish-Gephart et al., 2010; Peterson, 2002; Treviño et al., 1998), a pattern that extends to unethical pro-organizational behavior (UPB) (Dou et al., 2019; Ven et al., 2023; Zhang & Wang, 2023). In the U.S. context, 'egoistic' norms and high scores on the 'instrumental' and 'independence' dimensions of the Ethical Climate Questionnaire positively associated with UPB, whereas high scores on the 'law and code' and 'rules' dimensions exhibit a negative relationship with UPB (Graham et al., 2020; McCorvey & Woehr, 2022).

### **Organizational identification**

Organizational identification (OI) is a form of social identification (Ashforth & Mael, 1989; Brown & Mitchell, 2010; Effelsberg & Solga, 2015), defined as the degree to which employees feel attached to and proud of belonging to an organization. It reflects how much they align their values, assumptions, and goals with those of the organization (Alniacik et al., 2022; Chen et al., 2016; Mael & Ashforth, 1992; Naseer et al., 2020; Riketta, 2005; Wan-Huggin et al., 1998). Employees with high OI derive part of their self-concept from organizational membership (Coppins, 2019).

While most research highlights the positive effects of OI on employee behavior (Coppins, 2019; Naseer et al., 2020; Riketta, 2005), it can also have undesirable consequences, including unethical behaviors (Coppins, 2019; Naseer et al., 2020). According to SIT, employees act in ways that maintain or enhance their positive self-image as members of the organization (Umphress et al., 2010). High OI can lead employees to internalize the organization's successes and failures (Alniacik et al., 2022; Ashforth & Mael, 1989; Brown & Mitchell, 2010; Effelsberg & Solga, 2015; Grabowski et al., 2019; Graham et al., 2020; Irshad & Bashir, 2020; Kelebek & Alniacik, 2022; Kong, 2016; Mael & Ashforth, 1992; Mo et al., 2023; Umphress et al., 2010; Umphress & Bingham, 2011) and perceive any threat to the organization as a threat to their identity (Irshad & Bashir, 2020).

In trying to protect the organization and its self-concept, employees may prioritize loyalty over ethical standards (Effelsberg & Solga, 2015). High OI can result in employees ignoring or justifying unethical actions, increasing the occurrence of UPB (Alniacik et al., 2022; Chen et al., 2016; Effelsberg et al., 2014; Irshad & Bashir, 2020; Naseer et al., 2020; Umphress et al., 2010; Umphress & Bingham, 2011; Vadera et al., 2013). Zhang and Wang (2023) found that fear of external threats to the organization significantly predicted UPB, as employees with high OI may feel indispensable to the organization, leading to psychological entitlement and neutralization of ethical concerns (Naseer et al., 2020).

The relationship between OI and UPB has been widely studied in several countries, and although there is evidence of high OI increasing the likelihood of UPB (Alniacik et al., 2022; Baur et al., 2020; Chen et al., 2016; Chhabra & Srivastava, 2023; Effelsberg et al., 2014; Effelsberg & Solga, 2015; Irshad & Bashir, 2020; Kalshoven et al., 2016; Kelebek & Alniacik, 2022; Koçak, 2022; Kong, 2016; Lee et al., 2019; Naseer et al., 2020), this relationship is not always consistent. For example, Coppins (2019) and Graham et al.

(2020) found that OI did not significantly predict UPB, and Umphress et al. (2010) found that the relationship only occurred when reciprocity beliefs were strong, hence the need to further evaluate this relationship (Irshad & Bashir, 2020).

### **Ethical leadership**

According to social learning theory (SLT), individuals determine which behaviors are acceptable by observing and imitating others, particularly those who are credible, hold high positions within the organizational hierarchy, and receive rewards for their conduct (Bandura, 1977; Brown et al., 2005; Brown & Mitchell, 2010; Cheng et al., 2019; Cialdini et al., 2021; Lian et al., 2022; Mayer et al., 2012; Miao et al., 2020; O'Fallon & Butterfield, 2012; Treviño, 1986; Treviño & Brown, 2005). Leaders and supervisors play a particularly influential role in this vicarious learning process, as they serve as primary role models for their subordinates.

Employees learn organizational norms and behaviors by observing their leaders, interacting with them, and analyzing how these leaders engage with others (Ahmad et al., 2024; Kim et al., 2023; Lee et al., 2022; Mishra et al., 2022; Treviño & Brown, 2005). Additionally, leaders play a crucial role in helping employees differentiate between acceptable and unacceptable behaviors by modeling ethical conduct, reinforcing or penalizing specific behaviors, and shaping the organization's ethical culture (Ashforth & Anand, 2003; Brown et al., 2005; Brown & Mitchell, 2010; Brown & Treviño, 2006; Cialdini et al., 2021; Erdilek-Karabay et al., 2018; Graham et al., 2015; Kong et al., 2022; Mayer et al., 2012; Mesdaghinia et al., 2023; Miao et al., 2020; Moore et al., 2019; Treviño et al., 2000; Treviño & Brown, 2005; Van Gils et al., 2015; Wang et al., 2021). Employees also interpret and internalize the ethical principles demonstrated by their leaders, increasing the likelihood of emulating their behavior, including engaging in UPB (Lee et al., 2022; Lian et al., 2022; Mishra et al., 2022; Mo et al., 2023).

Ethical leadership entails exhibiting normatively appropriate behavior in personal and professional contexts, while promoting ethical conduct within the organization. This is accomplished through the visible modeling of ethical behavior, the reinforcement of ethical actions, and the enforcement of sanctions against violations of organizational standards (Brown et al., 2005; Brown & Mitchell, 2010; Brown & Treviño, 2006; Mayer et al., 2012; Treviño et al., 2000; Treviño & Brown, 2005; Zhu et al., 2016).

SLT suggests that ethical leadership can reduce UPB by discouraging unethical behavior among subordinates (Kim et al., 2023; Wang & Li, 2019). Conversely, when leaders engage in or promote UPB, or show low ethical leadership, they signal to employees that unethical behaviors are acceptable, potentially leading subordinates to evaluate UPB positively or downplay the risks associated with it (Wang et al., 2021; Zhang et al., 2018). This phenomenon can potentially deactivate moral sanctions, promote moral disengagement, and normalize UPB as a survival strategy within the organizational context (Mesdaghinia et al., 2023; Moore et al., 2019; Valle et al., 2019).

Several studies suggest a negative relationship between ethical leadership (EL) and UPB. Mesdaghinia et al. (2023) found that employees were more likely to engage in UPB when they perceived their leaders endorsed unethical behaviors. Lian et al. (2022) and Mo et al. (2023) reported a negative correlation between EL and UPB. Furthermore, Mayer et al. (2012) demonstrated that EL reduces unethical employee behavior. Despite these findings, the relationship between EL and UPB is neither linear nor universally established. Effelsberg et al. (2014) found that transformational leadership—often associated with ethical leadership—could, in some instances, increase UPB. Likewise, Graham et al. (2015) reported similar findings when leaders emphasized the negative consequences of performing or failing to perform a particular behavior. Some studies suggest that this relationship is more complex and contingent on factors such as job autonomy, moral attentiveness, organizational goals, and employees' identification with their leader (Kalshoven et al., 2016; Kim et al., 2023; Miao et al., 2020; Wang & Li, 2019).

### **Leader-member exchange quality**

According to social exchange theory (SET) and leader-member exchange theory (LMXT), when individuals establish interdependent relationships—such as those between leaders and subordinates—the quality of their exchanges depends on the actions of both parties and the resources they share (Cheng et al., 2022; Cropanzano & Mitchell, 2005; Wang et al., 2019). Given the finite availability of personal, social, and organizational resources, leaders selectively allocate these resources, developing high-quality exchanges

with certain group members (Dulebohn et al., 2012; Erdogan & Bauer, 2015; Kim & Koo, 2017; Liden & Maslyn, 1998; Martin et al., 2016; Mueller & Lee, 2002; Yu & Liang, 2004).

As proposed by SET and LMXT, in high-quality leader-member relationships, subordinates may reciprocate their leaders' favorable treatment by offering their time, energy, loyalty, and support (Yu & Liang, 2004). This reciprocity may extend to engaging in UPB as a means of returning the leader's preferential treatment (Nguyen et al., 2021; Umphress & Bingham, 2011; Ven et al., 2023; Wang et al., 2019; Wang & Li, 2019), as well as other unethical behaviors (Vriend et al., 2020). Furthermore, employees may develop a sense of obligation toward the organization their supervisors represent (Bryant, 2020; Mishra et al., 2022; Umphress et al., 2010). To maintain their relationship with the organization and uphold their identity as loyal 'citizens', employees may rationalize ethical transgressions that serve the organization's interests (Wang et al., 2019). Empirical research supports the predictions of LMXT, indicating that employees who perceive high-quality LMX relationships are more likely to engage in UPB (Bryant & Merritt, 2021; Kelebek & Alniacik, 2022; Koçak, 2022; Lee et al., 2019; Mo et al., 2023; Wang et al., 2019).

### ***Moral disengagement***

According to social cognitive theory (SCT), unethical behavior occurs when individuals fail to activate their moral standards, persuade themselves that their actions do not violate these standards, or justify their behavior as acceptable exceptions (Mishra et al., 2022; Mo et al., 2023; Wang et al., 2021; Zhang & Xiao, 2020). From this theoretical perspective, moral disengagement (MD) is a cognitive process positively associated with unethical behavior in general (Baron et al., 2015; Barsky, 2011; Belle & Cantarelli, 2017; Detert et al., 2008; Fisher et al., 2021; Knoll et al., 2016; Luo & Bussey, 2023; Moore, 2008; Moore et al., 2012, 2019; Newman et al., 2020; Ogunfowora et al., 2022; Santalla-Banderali & Malavé, 2022; Treviño et al., 2006; Valle et al., 2019; Welsch et al., 2015).

As UPB purports to benefit the organization or its members, employees tend to justify their actions by believing that they are acting for the greater good, which enables moral justification, diffusion of responsibility, or minimizing any harm caused (Mo et al., 2023). Consequently, moral disengagement can also predict UPB (Bryant, 2020; Coppins, 2019; Ebrahimi & Yurtkoru, 2017; Kong, 2016; Lee et al., 2019; McCorvey & Woehr, 2022; Mesdaghinia et al., 2023; Mishra et al., 2022; Mo et al., 2023; Newman et al., 2020; Nguyen et al., 2021; Umphress & Bingham, 2011).

Despite its theoretical relevance, the direct relationship between MD and UPB has received scant attention (Bryant, 2020; Zhao et al., 2024). However, researchers report empirical evidence supporting a positive relationship in various countries, including China (Chen et al., 2016; Zhao et al., 2024), the USA (Coppins, 2019; McCorvey & Woehr, 2022; Mesdaghinia et al., 2023), Turkey (Ebrahimi & Yurtkoru, 2017), the UK (Lee et al., 2019), and Vietnam (Nguyen et al., 2021), with further confirmation in a review by Mo et al. (2023).

Disengaging from internal control mechanisms can significantly influence ethical judgment by leading individuals to perceive ethically questionable actions as acceptable or ethical. Several researchers found MD is a strong predictor of ethical judgment: as MD increases individuals develop more favorable attitudes toward ethically questionable behaviors (Black et al., 2022; Chen et al., 2020; Ogunfowora et al., 2022; Santalla-Banderali & Malavé, 2022; Schäfer, 2021).

### ***Mediated relationships***

Research on UPB has yielded divergent findings regarding the roles of potential predictors (Mo et al., 2023; Newman et al., 2020; Zhang & Xiao, 2020). Ethical leadership can act as a mediator of the relationship between ethical culture and UPB: an ethical culture encourages the emergence of ethical leaders who reinforce or penalize questionable practices in alignment with the organization's ethical standards (Brown & Treviño, 2006; Umphress & Bingham, 2011). Ethical judgments or evaluations mediate the positive relationship between UPB and the extent to which an organizational culture promotes egoistic norms (Graham et al., 2020).

OI can mediate the relationship between EL and UPB (Kalshoven et al., 2016; Mo et al., 2023), as well as between LMX-quality and UPB (Kelebek & Alniacik, 2022; Koçak, 2022): ethical leaders encourage greater employee identification with the organization (Kalshoven et al., 2016; Walumbwa et al., 2011), and a high-quality exchange relationship reinforces this identification (Kelebek & Alniacik, 2022; Koçak,

2022). LMX quality can also mediate the relationship between EL and UPB: employees with ethical leaders tend to report high-quality relations (Bedi et al., 2016; Hassan et al., 2013; Mahsud et al., 2010; Walumbwa et al., 2011; Yukl et al. 2013), and high LMX quality increases the likelihood that followers reciprocate the received treatment by engaging in UPB.

MD plays a mediating role between OI, LMX quality, and UPB. High OI (Chen et al., 2016; Ebrahimi & Yurtkoru, 2017; Kong, 2016; Umphress & Bingham, 2011) or LMX quality can facilitate MD (Umphress & Bingham, 2011), allowing employees to justify unethical behavior, including UPB. Studies show that MD mediates the EL-UPB relationship, as unethical leaders encourage the use of moral disengagement mechanisms by their subordinates (Mesdaghinia et al., 2023; Mo et al., 2023; Moore et al., 2019; Newman et al., 2020). Furthermore, EL is negatively related to the subordinates' moral characteristics that predict unethical behaviors such as (a) MD (Lian et al., 2022; Moore et al., 2019), (b) moral attentiveness (Miao et al., 2020; Zhu et al., 2016), (c) moral identity (Zhu et al., 2016), and (d) ethical evaluation (Den Hartog, 2015).

Therefore, the mediating roles of these variables are essential for a comprehensive understanding of UPB predictors. Based on the principles of social identity theory (SIT), social learning theory (SLT), social exchange theory and leader-member exchange theory (SET-LMXT), social cognitive theory (SCT), and the empirical evidence previously presented, we propose the following hypotheses regarding the relationships among the critical constructs identified in this study: organizational ethical culture, ethical leadership, leader-member exchange quality, organizational identification, ethical evaluation, moral disengagement, and UPB.

**Hypothesis 1:** Employees' propensity to engage in UPB is positively associated with higher levels of moral disengagement, leader-member exchange quality, organizational identification, and favorable attitudes toward UPB, and negatively associated with perceptions of ethical leadership and organizational ethical culture.

**Hypothesis 2:** As perceptions of the organization's ethical culture increase, employees' moral disengagement and employees' favorable attitudes toward UPB decrease.

**Hypothesis 3:** Higher ethical leadership enhances organizational identification, diminishes moral disengagement among employees, reduces favorable attitudes toward UPB, and improves the LMX quality.

**Hypothesis 4:** As employees perceive the organizational culture to be more ethical, they will perceive their leaders as more ethical.

**Hypothesis 5:** Organizational identification strengthens as LMX quality improves.

**Hypothesis 6:** Moral disengagement increases as organizational identification becomes stronger.

**Hypothesis 7:** Employees' attitudes toward UPB become increasingly favorable as moral disengagement intensifies.

The relevance of examining UPB in the Hispanic American context lies in the distinct socio-cultural and economic characteristics that shape organizational behavior in the region. Power distance, collectivism, and strong interpersonal relationships often play a significant role in workplace dynamics (Irshad & Bashir, 2020; Umphress & Bingham, 2011). These characteristics can influence the way employees perceive authority, loyalty to the organization, and ethical decision-making (Chen et al., 2016; Kong, 2016). Additionally, the economic pressures faced by organizations in emerging economies like Ecuador and Venezuela may exacerbate the tendency to prioritize organizational success over ethical standards (Dou et al., 2019; Kelebek & Alniacik, 2022). Understanding how these sociocultural factors interact with UPB is crucial for developing context-specific strategies to mitigate unethical behavior and promote ethical leadership (Mo et al., 2023; Umphress & Bingham, 2011) in Hispanic-American organizations. The model highlights how these factors influence employees' propensity to engage in UPB providing a comprehensive view of the anticipated dynamics underlying UPB in the Hispanic-American context.

## Materials and methods

### Participants

This study involved 652 employees (60.6% women), all over 18 years of age, from various organizations, occupational categories, and organizational areas. Most participants resided in Ecuador (53.4%) and Venezuela (44.0%). Table 1 presents the participants' socio-demographic characteristics.

**Table 1.** Socio-demographic characteristics of the sample.

		Percentage
Educational level	Undergraduate degree	39.4
	Bachelor's or technician/technologist degree	30.4
	Graduate degree	29.6
	No studies	0.6
Type of organization	Private	59.2
	Non-profit	24.8
	Governmental	6.0
Industry	Service	58.6
	Commerce	21.0
	Manufacture	15.6
	Other	4.8
Occupational category	Administrative assistants/auxiliary or technical job	37.9
	Professional	27.5
	Area coordinator	20.9
	Director/manager	13.3
	Other	0.5
Working time	Full-time	74.7
	Part-time	25.3
Work modality	Face-to-face	77.3
	Hybrid	15.6
	Remote/virtual	7.1
Type of contract	Fixed-term and indefinite contract	70.7
	Temporary	13.8
	Free-lance	9.7
	Other	0.3
	No contract	5.5
Work experience	More than 10 years	38.8
	Between 1 and 5	31.7
	Between 5 and 10	19.8
	Less than 1 year	9.7
Time in the organization	Between 1 and 5	42.0
	More than 10 years	21.6
	Between 5 and 10	18.9
	Less than 1 year	17.5
Organizational area	Human resources	17.5
	Marketing/sales	15.2
	Administration	14.4
	Finance	13.2
	Production/operations/logistics/process	11.7
	Purchasing	6.9
	IT	4.8
	Other	16.4

The Research Center of Espiritu Santo University committee certified that this research adheres to ethical research standards in March 2023. Following the ethical standards as laid down in the 1964 Declaration of Helsinki, and the ethical principles and code of conduct of the American Psychological Association (2017), participation in this study was voluntary.

All individual participants provided written informed consent after receiving information about: (a) the purpose of the research and expected duration; (b) their right to decline to participate and to withdraw from the research once participation has begun, without consequences; (c) institutional affiliations of the researcher; and (d) the person to contact for questions about the research. Given the characteristics of this research, participating in it implies neither any physical or psychological risk for the participants nor subjecting participants to conditions that could cause them discomfort or adverse effects. All data treatment was confidential, and data access restricted to the study's authors. Through a raffle, three participants received a prize of \$100 each for participating. Data collection for this study occurred online between November 16, 2023, and June 28, 2024.

### **Instruments**

The scales used to measure UPB, OI, EC, EL, and MD were adapted into Spanish through a rigorous back-translation process. A bilingual translator converted the items from English to Spanish, followed by a second independent bilingual translator who back-translated them to English. The principal researcher and the translators discussed and resolved discrepancies, considering theoretical guidelines.

### ***Unethical pro-organizational behavior***

To measure UPB we used a Spanish adaptation of the *Unethical Pro-Organizational Behavior Scale* (UPBS) (Umphress et al., 2010). The scale consists of six items, each describing a behavior considered unethical but intended to benefit the organization (see [Supplemental Material, Table S1](#)). Participants indicated their level of agreement with each behavior using a 5-point Likert scale (1 = completely disagree, 5 = completely agree). Higher total scores indicate a stronger disposition to engage in UPB. Parallel analysis (Timmerman & Lorenzo-Seva, 2011) confirmed the unidimensional structure of the construct, and only the first eigenvalue of 3.96 surpassed the threshold of 1. The internal consistency reliability for the sample was high, with Cronbach's  $\alpha = .90$ .

### ***Ethical culture***

EC measurement instrument was a Spanish adaptation of the *Ethical Culture Scale* (Treviño et al., 1998). This study did not distinguish between organizations with or without a formal code of ethics, hence the exclusion of items referred to the effectiveness and implementation of such codes. The resulting Spanish version (ECS-Spanish version) consisted of 13 items, covering the extent to which the organization punishes unethical behaviors and rewards ethical behaviors, as well as the leaders' role modeling (see [Supplemental Material, Table S2](#)). Nine items assessed the overall ethical environment, and four (three related to obedience to authority) were reverse-coded. Participants indicated the extent to which each statement reflected what was happening in their organizations, using a 5-point Likert scale (1 = strongly disagree; 5 = completely agree), with higher scores indicating a more robust ethical culture. Parallel analysis supported the acceptance of the unidimensional structure (first eigenvalue = 6.42), which demonstrated high reliability ( $\alpha = .95$ ).

### ***Ethical leadership***

EL measurement instrument was a Spanish version of the *Ethical Leadership Scale* (Brown et al., 2005). This 10-item scale asked participants to rate their agreement with statements about the ethical conduct of their supervisors (see [Supplemental Material, Table S3](#)) using a 5-point Likert scale (1 = completely disagree, 5 = completely agree). Higher scores indicated a more robust perception of ethical leadership. The parallel analysis confirmed the unidimensionality of the measurement (first eigenvalue = 6.78). The internal consistency was high, with Cronbach's  $\alpha = .95$ .

### ***Organizational identification***

For measuring the degree of organizational identification (OI) we used a Spanish version of the *Organizational Identification Scale* (Mael & Ashforth, 1992). This six-item scale measures the extent to which employees feel attached to and proud of their organization (see [Supplemental Material, Table S4](#)). Participants rated each item on a 5-point Likert scale (1 = completely disagree, 5 = completely agree), with higher scores indicating stronger identification with the organization. Parallel analysis confirmed the unidimensionality of the measurement (first eigenvalue = 3.70), with an estimated reliability of  $\alpha = .88$ .

### ***Moral disengagement***

We used a Spanish adaptation of the 24-item *Moral Disengagement Scale* (Moore et al., 2012). The scale (see [Supplemental Material, Table S5](#)) includes items reflecting the eight cognitive mechanisms proposed by Bandura (1990, 1999, 2002, 2016), which enable individuals to deactivate moral self-regulation. Participants rated their agreement with each item on a 5-point Likert scale (1 = completely disagree, 5 = completely agree), with higher scores indicating a stronger tendency to morally disengage. Due to the high correlations between the eight mechanisms of moral disengagement (ranging from .79 to .98), parallel analysis indicated that a single factor was sufficient to account for the observed variance. The first eigenvalue was 13.45, and while two additional eigenvalues slightly exceeded 1 (1.28 and 1.23), the parallel analysis set cut-off points of 1.30 and 1.26 for the second and third eigenvalues, respectively, in uncorrelated random samples of 24 items. The reliability was high, with Cronbach's  $\alpha = .97$ .

### **Leader-member exchange quality**

The LMX quality measure was a Spanish version of the *LMX-Multidimensional Scale* (Liden & Maslyn, 1998), adapted by Santalla-Banderali and Alvarado (2022). This 12-item scale evaluates the quality of the interactions between employees and their direct supervisors (see [Supplemental Material, Table S6](#)). Participants responded to each item on a 5-point Likert scale (1=completely disagree, 5=completely agree), with higher scores reflecting better LMX quality. Parallel analysis supported the extraction of a single factor, with a first eigenvalue of 7.11. Although a second eigenvalue of 1.13 emerged, it did not surpass the cut-off value of 1.16. The internal consistency of the scale was high, with Cronbach's  $\alpha = .94$ .

### **Ethical evaluation**

We measured Ethical evaluation (EE) using the Spanish *Multidimensional Ethics Scale-15* (Spanish MES-15) adapted from the *Multidimensional Ethics Scale* (Reidenbach & Robin, 1988), by Santalla-Banderali et al. (2024) This scale (see [Supplemental Material, Table S7](#)) assesses individuals' ethical judgments across five moral philosophies: deontology, justice, relativism, egoism, and utilitarianism. Participants responded to three scenarios related to UPB (see [Supplemental Material, Table S8](#)), selected and validated by 15 experts, and rated their ethical evaluations on a 5-point Likert scale (1=completely disagree, 5=completely agree). The Spanish MES-15 demonstrated a unidimensional structure across all scenarios (first eigenvalue: Scenario 1=10.68, Scenario 2=11.13, Scenario 3=11.48), and exhibited excellent reliability (Scenario 1:  $\alpha = .97$ , Scenario 2:  $\alpha = .97$ , Scenario 3:  $\alpha = .98$ ).

A subsequent analysis—using a bifactor model that comprised a general factor and three specific factors representing the scenarios—tested whether a single general factor could adequately summarize the information from the three scenarios. Results indicated a good fit for this model ( $\chi^2=2137.419$  (gl = 900,  $p < .001$ );  $\chi^2/\text{gl} = 2.375$ ; CFI = .999; TLI = .999; RMSEA [90% CI] = .046 [.043-.048]; SRMR = .028). The adjustment criteria used were: RMSEA  $< .08$ , SRMR  $\leq .08$ , CFI and TLI  $\geq .95$  (Brown, 2015), and  $\chi^2/\text{gl} < 5$  (Mai et al., 2018). Thus, a total factor higher scores indicated more favorable attitudes toward ethically questionable actions.

### **Social desirability**

For measuring social desirability, we used the Spanish version of the *Marlowe-Crowne Social Desirability Scale-Form A* (Ferrando & Chico, 2000). This 11-item scale evaluates respondents' tendency to present themselves under a socially favorable light, with higher scores indicating a stronger tendency toward socially desirable responses. Parallel analysis identified a single factor (first eigenvalue = 2.31), with the scale demonstrating a reliability of  $\alpha = .78$ .

### **Data analysis**

Structural Equation Modeling (SEM) allowed us to test the proposed mediation model, by using the Lavaan package (Rosseel, 2017) in R Project for Statistical Computing (version 4.1.0) with maximum likelihood (ML) estimation. Model fit indicators were  $\chi^2$  tests, the  $\chi^2/\text{df}$  ratio, the root means square error of approximation (RMSEA), the standardized root means square residual (SRMR), the comparative fit index (CFI), and the Tucker-Lewis index (TLI). Criteria used for evaluating model fit were RMSEA  $< .08$ , SRMR  $\leq .08$ , CFI and TLI  $\geq .95$  (Brown, 2015), and  $\chi^2/\text{df} < 5$  (Mai et al., 2018). Since the variables did not follow a normal distribution, Spearman's Rho statistic was used to assess the correlations between them.

## **Results**

### **Descriptive analysis**

Descriptive statistics (Table 2) indicated that, overall, participants perceived their organizations as having a strong ethical culture, their leaders or supervisors as demonstrating high ethical leadership, and themselves as experiencing a strong sense of organizational identification. In all three cases, data distributions were leptokurtic with negative skewness, suggesting that values were concentrated toward the higher

end of the variable scales. Participants also tended to evaluate their relationships with their leaders as high quality, resulting in a mesokurtic distribution with negative skewness.

Conversely, the sample generally exhibited low levels of moral disengagement, a tendency to express an unfavorable attitude toward UPBs described in the three scenarios presented, and moderate-to-low levels of agreement with evaluated UPBs. In all cases, the distributions of these variables were leptokurtic and displayed positive skewness, indicating that the data were concentrated toward the lower end of the variable scales (Table 2).

### Correlation analysis

Regarding the relationships between UPB and the individual, organizational, and interpersonal variables examined, results revealed statistically significant, positive, and moderate-to-strong correlations between ethical evaluation and moral disengagement with UPB. Specifically, the degree of agreement with UPBs increased as moral disengagement rose, and attitudes toward such behaviors became more favorable (Table 3). Furthermore, a significant and strong positive correlation was found between moral disengagement and ethical evaluation, indicating that higher levels of moral disengagement were associated with more favorable attitudes toward UPB. However, while organizational identification was significantly correlated with UPB, this correlation was weak and in the opposite direction to what was hypothesized: higher organizational identification was associated with lower UPB (Table 3). Additionally, organizational identification correlated significantly with moral disengagement, but this relationship was weak and contrary to expectations, with higher organizational identification being associated with lower moral disengagement (Table 3).

In contrast, although the organizational (ethical culture) and interpersonal (LMX quality and ethical leadership) variables demonstrated significant correlations with UPB in the expected direction—such that the degree of agreement with UPB increased as ethical culture, ethical leadership, and LMX quality decreased—the strength of these relationships was weak (Table 3).

Moreover, the correlations between ethical culture and ethical leadership with ethical evaluation were weak but significant—indicating a more favorable attitude toward UPB as ethical culture and ethical leadership decreased (Table 3). Similarly, ethical culture and ethical leadership exhibited significant negative correlations with moral disengagement; moral disengagement increased as ethical culture and ethical leadership declined, although these relationships were also weak (Table 3). Ethical culture and ethical

**Table 2.** Descriptive analysis results.

	M	SD	Coefficient of variation	Skewness	Kurtosis
EC	43.87	7.19	16.39%	-0.686	1.430
EL	38.74	8.48	21.89%	-1.225	1.515
LMX	44.59	9.83	22.05%	-0.690	0.317
OI	22.10	4.90	22.17%	-0.819	0.898
MD	43.99	17.64	40.10%	1.637	3.200
EE Scenario 1	29.13	13.31	45.69%	1.152	0.968
EE Scenario 2	27.03	12.49	46.21%	1.404	2.098
EE Scenario 3	29.13	13.70	47.03%	1.027	0.529
UPB	11.46	5.32	46.42%	1.169	0.870

Note: UPB: Unethical pro-organizational behavior; EC: Ethical culture; LMX: Leader-member exchange quality; OI: Organizational identification; MD: Moral disengagement; EL: Ethical leadership; EE: Ethical evaluation.

**Table 3.** Correlations matrix.

	UPB	EE Scenario 1	EE Scenario 2	EE Scenario 3	MD	OI	LMX	EL
EE Scenario 1	.518***							
EE Scenario 2	.482***	.678***						
EE Scenario 3	.508***	.650***	.655***					
MD	.590***	.589***	.603***	.551***				
OI	-.222***	-.220***	-.183***	-.143***	-.167***			
LMX	-.188***	-.193***	-.104***	-.090*	-.126***	.498***		
EL	-.248***	-.173***	-.137***	-.150***	-.194***	.437***	.623***	
EC	-.241***	-.156***	-.178***	-.121**	-.156***	.325***	.406***	.488***

Note: UPB=Unethical pro-organizational behavior; EC=Ethical culture; LMX=Leader-member exchange quality; OI=Organizational identification; MD=Moral disengagement; EL=Ethical leadership; EE=Ethical evaluation. \*  $p < .05$ ; \*\*  $p < .01$  \*\*\*  $p < .001$ .

leadership displayed moderate positive correlations with organizational identification, suggesting that stronger identification with the organization was associated with higher ethical culture and ethical leadership (Table 3).

Significant, positive, and moderate-to-strong correlations were observed among the organizational and interpersonal variables: (a) as ethical culture increased, ethical leadership and LMX quality also increased, and (b) as ethical leadership increased, LMX quality improved as well (Table 3). Finally, LMX quality was positively and moderately correlated with organizational identification, indicating that more substantial LMX quality was associated with greater organizational identification (Table 3).

### Assessment of the theoretical model

#### Findings without controlling for social desirability

Results indicated a poor fit of the hypothetical model ( $\chi^2=91.035$ ,  $df = 5$ ,  $p < .001$ ;  $\chi^2/df = 18.207$ ; CFI = .942; TLI = .756; RMSEA = .162 [.134-.192]; SRMR = .051). However, the model fit improved significantly after incorporating ethical culture as a direct predictor of LMX, a relationship initially disregarded ( $\chi^2=23.812$ ,  $df = 4$ ,  $p < .001$ ;  $\chi^2/df = 5.953$ ; CFI = .987; TLI = .930; RMSEA = .087 [.055-.122]; SRMR = .026).

Results partially supported H1. As expected, ethical culture, moral disengagement, and ethical evaluation significantly predicted UPB ( $R^2 = .395$ ) (Table 4). The strongest predictors were moral disengagement and ethical evaluation, confirming that greater moral disengagement and a more favorable attitude toward UPB increased the likelihood of UPB, as well as the perception of the organizational culture as less ethical. However, contrary to expectations, ethical leadership, leader-member exchange, and organizational identification did not directly predict UPB (Table 4).

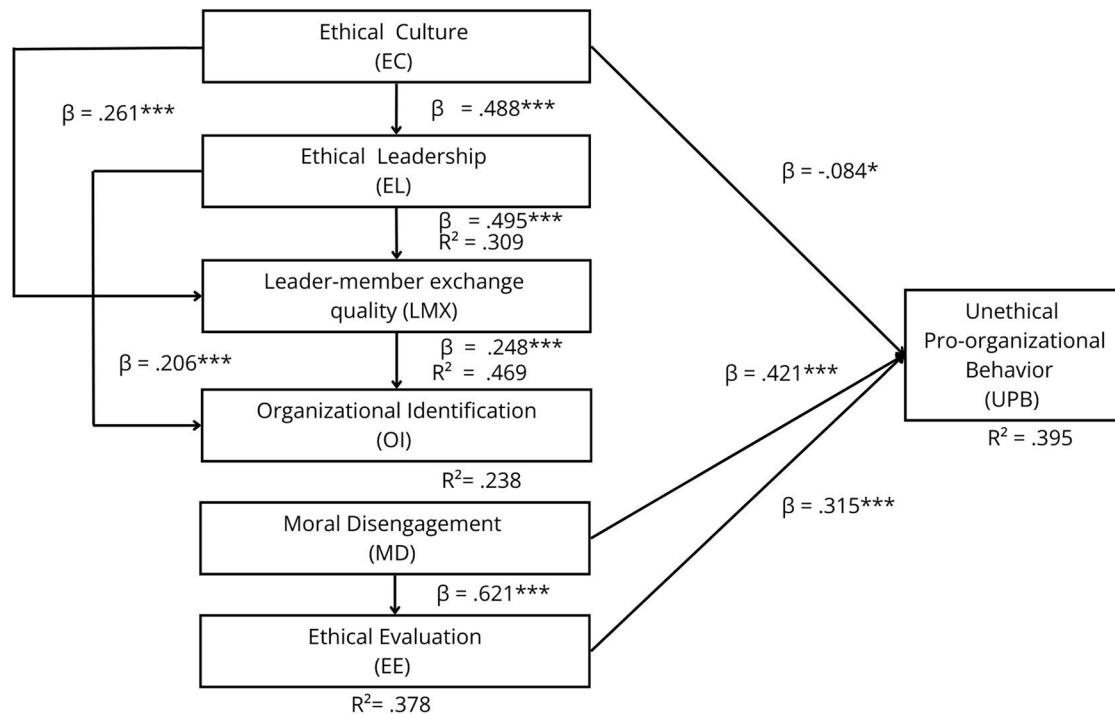
As hypothesized (H7), moral disengagement exhibited a positive and statistically significant relationship with individuals' attitudes toward UPB: as moral disengagement increased, individuals' attitudes toward UPB became more favorable (Table 4). However, contrary to propositions in H2 and H3, neither ethical culture nor ethical leadership significantly predicted ethical evaluation ( $R^2 = .378$ ) (Table 4). These findings do not support the proposed hypotheses, as ethical culture (H2), ethical leadership (H3), and organizational identification (H6) were not statistically significant predictors of moral disengagement (Table 4).

Leader-member exchange and ethical leadership significantly predicted organizational identification ( $R^2 = .238$ ) (Table 4). This finding aligns with H3 and H5, indicating that stronger organizational identification occurred when leaders were perceived as more ethical and leader-member relationships were

**Table 4.** Values  $\beta$  obtained for each of the hypothesized relationships, with and without controlling social desirability.

	Without controlling social desirability		Controlling social desirability	
	$\beta$	$P$	$\beta$	$p$
EC $\rightarrow$ UPB	-.084	.047	-.081	.058
LMX $\rightarrow$ UPB	.011	.870	.002	.971
OI $\rightarrow$ UPB	-.047	.401	-.036	.511
MD $\rightarrow$ UPB	.421	<.001	.411	<.001
EL $\rightarrow$ UPB	-.064	.231	-.060	.261
EE $\rightarrow$ UPB	.315	<.001	.319	<.001
SD $\rightarrow$ UPB			-.076	.118
EC $\rightarrow$ EE	-.0161	.696	-.018	.673
EL $\rightarrow$ EE	.001	.982	-.000	.998
MD $\rightarrow$ EE	.621	<.001	.625	<.001
SD $\rightarrow$ EE			.037	.448
EC $\rightarrow$ MD	.019	.692	.024	.607
EL $\rightarrow$ MD	-.094	.071	.091	.076
OI $\rightarrow$ MD	-.060	.342	-.034	.592
SD $\rightarrow$ MD			-.226	<.001
LMX $\rightarrow$ OI	.248	<.001	.259	<.001
EL $\rightarrow$ OI	.206	<.001	.187	<.001
SD $\rightarrow$ OI			.177	<.001
EL $\rightarrow$ LMX	.495	<.001	.500	<.001
EC $\rightarrow$ LMX	.261	<.001	.265	<.001
SD $\rightarrow$ LMX			-.102	.026
EC $\rightarrow$ EL	.488	<.001	.484	<.001
SD $\rightarrow$ EL			.069	.138

Note: UPB=Unethical pro-organizational behavior; EC=Ethical culture; LMX=Leader-member exchange quality; OI=Organizational identification; MD=Moral disengagement; EL=Ethical leadership; EE=Ethical evaluation; SD=Social desirability.



**Figure 1.** Resulting model without controlling for social desirability.  
 Note: \*  $p < .05$ ; \*\*\*  $p < .001$ .

perceived to be of higher quality. Additionally, ethical leadership was a significant predictor of LMX quality (H3). Furthermore, ethical culture also predicted LMX quality ( $R^2 = .469$ ), suggesting that participants perceived their interactions with their leaders as being of higher quality when they viewed their organizations' cultures and leaders as more ethical (Table 4). Finally, ethical culture positively predicted ethical leadership ( $R^2 = .309$ ), confirming H4: as employees perceived their organizations' cultures as more ethical, their perception of their leaders as ethical also increased (Table 4, Figure 1).

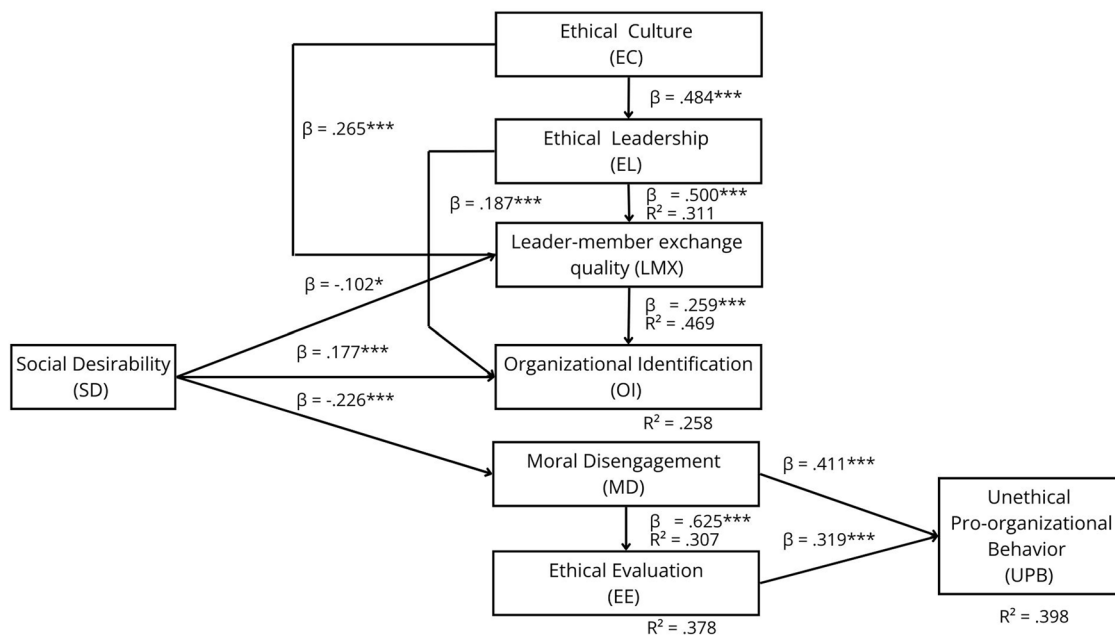
### Findings controlling for social desirability

By including social desirability as a predictor for the rest of the variables, the model showed good fit indices ( $\chi^2 = 23.246$ ,  $df = 4$ ,  $p < .001$ ;  $\chi^2/df = 5.812$ ; CFI = .987; TLI = .914; RMSEA = .086 [.054–.121]; SRMR = .023). Once again, ethical evaluation and moral disengagement positively and significantly predicted UPB ( $R^2 = .398$ ). However, the following variables did not directly predict UPB: (a) social desirability, (b) ethical culture, (c) organizational identification, (d) leader-member exchange, and (e) ethical leadership (Table 4).

As in the previous model, moral disengagement—but not social desirability, ethical leadership, and ethical culture—positively and significantly predicted ethical evaluation ( $R^2 = .378$ ) (Table 4). Only social desirability significantly predicted moral disengagement ( $R^2 = .037$ ) (Table 4): as social desirability increased, the participants' propensity for moral disengagement decreased. Once again, organizational identification, ethical leadership, and ethical culture did not significantly predict moral disengagement (Table 4).

Leader-member exchange and ethical leadership once again positively and significantly predicted organizational identification ( $R^2 = .258$ ). Additionally, social desirability was a significant predictor of both organizational identification and leader-member exchange, albeit in opposite directions (Table 4): a higher tendency to respond in a socially desirable manner was associated with higher scores on organizational identification and lower scores on LMX quality.

Consistent with the initial model, when controlling social desirability, ethical leadership and ethical culture positively and significantly predicted leader-member exchange ( $R^2 = .469$ ) (Table 4). Lastly, ethical culture—but not social desirability—significantly and positively predicted ethical leadership ( $R^2 = .311$ ) (Table 4). Figure 2 illustrates the resulting model after controlling for social desirability.



**Figure 2.** Resulting Model When Controlling for Social Desirability.

Note: \* $p < .05$ ; \*\*\*  $p < .001$ .

## Discussion

This study sought to test a structural model within the Hispanic-American context, focusing on direct and indirect relationships between organizational, interpersonal, and individual variables influencing employees' propensity to engage in unethical pro-organizational behavior (UPB). The goal was to explore how these variables, derived from such theoretical perspectives as social identity theory (SIT), social learning theory (SLT), social exchange theory (SET), and social cognitive theory (SCT), impact UPB. Our findings offer critical insights, particularly regarding the role of individual cognitive mechanisms, while also unexpected results concerning organizational and interpersonal factors.

Concerning the direct association with UPB (H1), and consistent with our hypothesis, results confirmed that moral disengagement (MD) and ethical evaluation (EE) were significant predictors of UPB, aligning with previous research and theoretical expectations. The predictive value of these two variables remained significant, even when controlling individuals' propensity to respond in a socially desirable manner. As hypothesized, MD played a central role, according to SCT and results reported by Bryant (2020), Kong (2016), and Mishra et al. (2022). This finding supports the broader literature that emphasizes how MD facilitates UPB by allowing individuals to deactivate ethical considerations in favor of organizational objectives (Chen et al., 2016; Coppins, 2019; Ebrahimi & Yurtkoru, 2017; Lee et al., 2019; McCorvey & Woehr, 2022; Mesdaghinia et al., 2023; Mo et al., 2023; Nguyen et al., 2021; Zhao et al., 2024).

The role of EE as a significant predictor aligns with findings reported by Effelsberg et al. (2014), Grabowski et al. (2019), Graham et al. (2020), and McCorvey and Woehr (2022). Employees who justify their actions as ethically acceptable are likelier to engage in UPB. This finding highlights the cognitive complexity behind UPB: individuals perceive their behavior as not only permissible but also beneficial to the organization despite ethical boundaries.

Surprisingly, and contrary to our hypothesis 1, ethical culture (EC), a variable often considered pivotal in shaping ethical behavior within organizations (Ashforth & Anand, 2003; Erdilek-Karabay et al., 2018; Kish-Gephart et al., 2010; Peterson, 2002; Sims, 1992; Treviño, 1986; Treviño et al., 1998; Umphress & Bingham, 2011) and UPB (Dou et al., 2019; Graham et al., 2020; McCorvey & Woehr, 2022; Ven et al., 2023; Zhang & Wang, 2023), lost significance in predicting UPB when social desirability was controlled. This suggests that, while EC may influence perceptions of organizational norms, it may be less effective in predicting actual behaviors that deviate from those norms when individual cognitive mechanisms like MD and EE are at play. This finding challenges the traditional emphasis on organizational culture as a

main determinant of ethical behavior and suggests that individual cognitive biases may override organizational influence in specific contexts.

Contrary to our hypothesis 1 and previous evidence, organizational identification (OI), leader-member exchange (LMX) quality, and ethical leadership (EL) did not significantly predict UPB. OI's insignificance contradicts earlier studies suggesting that employees with stronger identification with their organizations are more likely to engage in UPB (Alniacik et al., 2022; Baur et al., 2020; Chen et al., 2016; Chhabra & Srivastava, 2023; Effelsberg et al., 2014; Effelsberg & Solga, 2015; Irshad & Bashir, 2020; Kalshoven et al., 2016; Kelebek & Alniacik, 2022; Koçak, 2022; Kong, 2016; Lee et al., 2019; Naseer et al., 2020). Nevertheless, our findings align with those of Coppins (2019) and Graham et al. (2020, study 3), who reported that OI did not significantly predict UPB. Umphress et al. (2010) also observed that the relationship between OI and UPB was significant only when reciprocity beliefs were strong.

Similarly, LMX quality's lack of significance challenges the assumptions of SET and LMXT, the proposals of Brown et al. (2005), Nguyen et al. (2021), Umphress and Bingham (2011), and Ven et al. (2023), and findings reported in various studies (Bryant & Merritt, 2021; Kelebek & Alniacik, 2022; Koçak, 2022; Lee et al., 2019; Mo et al., 2023; Wang et al., 2019). One potential explanation for these results could derive from the context of this study. The Hispanic-American context may present unique cultural and organizational dynamics that influence the relationships between these variables; for instance, the traditional collectivist cultural orientation (Hofstede, 2001) and emphasis on personal relationships and loyalty within organizations (House et al., 2004), which invite further research efforts.

The insignificant relationship between EL and UPB also raises important questions for the SLT. While EL has been consistently linked to reduced unethical behavior (Ashforth & Anand, 2003; Brown et al., 2005; Brown & Mitchell, 2010; Brown & Treviño, 2006; Cialdini et al., 2021; Graham et al., 2015; Kim et al., 2023; Mayer et al., 2012; Mesdaghinia et al., 2023; Moore et al., 2019; Nguyen et al., 2021; Treviño et al., 2000; Treviño & Brown, 2005; Umphress & Bingham, 2011; Van Gils et al., 2015; Wang et al., 2021), our findings align with recent studies (Kalshoven et al., 2016; Kim et al., 2023; Miao et al., 2020; Wang & Li, 2019) suggesting that other variables could mediate the effect of EL on UPB. In our case, MD and EE appear to overshadow the direct influence of EL, indicating a more complex interaction between leadership behaviors and individual cognitive processes.

Contrary to the initial hypotheses 2, 3, and 6, as well as the predictions of SIT and SLT and previous findings (Lian et al., 2022; Martin et al., 2014; Mesdaghinia et al., 2023; Moore et al., 2019; Sims, 1992; Treviño, 1986; Valle et al., 2019; Ven et al., 2023), EC, EL, and OI did not significantly predict moral disengagement, regardless of controlling social desirability effect. Thus, our findings do not support the hypotheses regarding the mediating role of MD in the relationships between (a) OI and UPB (Chen et al., 2016; Coppins, 2019; Ebrahimi & Yurtkoru, 2017; Kong, 2016; Umphress & Bingham, 2011); (b) EL and UPB (Lian et al., 2022; Mesdaghinia et al., 2023; Mo et al., 2023; Moore et al., 2019; Newman et al., 2020); and (c) LMX quality and UPB (Umphress & Bingham, 2011), as LMX quality did not significantly associated with either MD or UPB.

Our findings do not support EE's mediating role in the EC-UPB relationship proposed by Graham et al. (2020). Contrary to the assertion in hypothesis 2, EC did not significantly predict EE. Furthermore, the absence of a significant association between EL and EE also diverges from our hypothesis 3 and previous literature (Den Hartog, 2015; Lian et al., 2022; Mayer et al., 2012; Mesdaghinia et al., 2023; Mo et al., 2023; Moore et al., 2019; Valle et al., 2019; Wang et al., 2021; Zhang et al., 2018).

This study shows that individual-level variables, such as MD and EE, were better predictors of UPB than interpersonal and organizational macro-level factors; moreover, these factors did not exhibit significant correlations with individual variables. Among individual factors, consistent with hypothesized outcomes (H7), the greater the propensity for MD, the more favorable the attitude (EE) toward UPB, irrespective of social desirability control condition. Notably, social desirability significantly predicted MD; thus, individuals who showed a greater inclination to respond in a socially desirable manner reported a lower propensity for MD. Additionally, the significant relationship between EE and UPB suggests that individuals' attitudes toward UPB mediate the relationship between MD and UPB.

Among organizational variables, as hypothesized and irrespective of social desirability control condition, OI significantly related to (a) LMX quality, consistent with Kelebek and Alniacik (2022), Koçak (2022), and our hypothesis 5; and (b) EL, consistent with Kalshoven et al. (2016), Walumbwa et al. (2011), and

our hypothesis 3. Additionally, consistent with hypothesis 3 and literature (Bedi et al., 2016; Brown et al., 2005; Den Hartog, 2015; Hassan et al., 2013; Mahsud et al., 2010; Treviño & Brown, 2005; Walumbwa et al., 2011; Yukl et al., 2013), EL significantly predicted LMX quality. Therefore, the quality of the leader-subordinate relationship mediates the relationship between EL and OI: the more employees perceive their immediate supervisors as ethical, the higher their perception of the quality of their interactions, and consequently, the greater their identification with the organization.

Finally, as noted by Brown and Treviño (2006), LMX quality is significantly related to EC, and EC to EL (hypothesis 4), both with and without social desirability control. Our results indicate that EL mediates the relationship between EC and LMX quality: as employees perceive the organization as more ethical, their perception of their leaders' ethical behavior increases, and consequently, their perception of the quality of their interactions with their leaders improves. It is also noteworthy that social desirability significantly predicted LMX quality; the greater the tendency to respond in a socially desirable manner the lower the perceived quality of interactions with immediate supervisors.

### Theoretical implications

This study contributes to the theoretical understanding of unethical pro-organizational behaviors, by emphasizing the importance of individual cognitive mechanisms over organizational and interpersonal factors. Our results reinforce the relevance of moral disengagement and ethical evaluation as critical predictors of UPB, suggesting that employees' cognitive processes play a crucial role in the perception of unethical behaviors.

These results extend the current understanding of UPB by indicating that moral disengagement may override the influence of broader organizational norms like ethical culture, specifically in a Hispanic-American context. Significantly, our results challenge some foundational assumptions of social exchange theory, and leader-member exchange theory in particular, by demonstrating that interpersonal relationships—such as LMX quality—did not significantly predict UPB. Thus, while interpersonal exchanges are crucial for organizational functioning, they may not lead to unethical behavior without the support of compatible cognitive processes. This divergence underscores the need to reconsider the interaction between interpersonal dynamics and ethical decision-making, especially in contexts with high cultural variability such as the Hispanic American and new work modalities where individualistic cognitive processes may overshadow relational factors.

### Practical implications

Understanding and mitigating unethical pro-organizational behavior is essential to promoting ethical organizational cultures that lead to sustainable business practices and a trustworthy corporate reputation. This research's findings suggest practical recommendations for leaders to minimize the occurrence of this kind of behavior while maintaining employee engagement and performance.

1. Strengthen ethical leadership and organizational culture. Even though ethical leadership and culture may not directly predict UPB, their presence is crucial. Ethical leaders serve as role models, promoting transparency and accountability, which can deter UPB. Investing in executive programs that emphasize ethical decision-making can reinforce this culture (Brown & Treviño, 2006; Wang et al., 2021). Organizations should create or invest in executive programs emphasizing ethical decision-making, transparency, and accountability. Ethical leaders should model appropriate behaviors, communicate expectations clearly, and establish reward and sanction systems aligned with ethical standards (Treviño & Brown, 2005). Furthermore, fostering an ethical organizational culture through well-defined values, ethical codes, and realistic compliance programs can prevent employees from rationalizing unethical acts as acceptable (Mayer et al., 2012; Qing et al., 2020). Additionally, implementing ethics audits and anonymous reporting mechanisms are valuable resources to foster ethical responsibility in employees (Kish-Gephart et al., 2010).

2. Implement comprehensive training programs. Ethics training programs should extend beyond meeting business objectives to engage employees in ethical dilemmas and decision-making exercises inherent to their roles (Linder & Haan, 2022; Mesdaghinia et al., 2023). Organizations should train their leaders and employees to recognize when loyalty to the company may lead them to justify ethically questionable actions internally and externally. To achieve this, real cases, simulations, and practical exercises can help

identify warning signs, such as rationalizing bad practices in the name of organizational success. It is key for teams to understand how certain psychological biases can influence their decision-making and how to counteract them with clear guidelines and open discussion spaces.

3. Enhance recruitment and promotion criteria with ethical assessments. UPB is linked to individual factors such as moral disengagement and entitlement. Organizations should refine attraction, hiring, and promotion processes to assess candidates' ethical orientations. Structured integrity tests and behavioral interviews can help identify individuals prone to justifying unethical actions for organizational gain (Erdogan & Bauer, 2015). Integrating ethical behavior into performance evaluations, leadership assessments, and recognition policies can reinforce ethical behavior at all levels (Treviño et al., 1998).

4. Develop employee induction programs grounded in ethical culture. Creating induction programs focusing on the organization's ethical values is crucial for integrating new employees into the company's culture. Such programs should convey the organization's mission and operational procedures and highlight ethical expectations and standards. Previous research identified introductory programs that enhance employees' understanding of their roles, increase their commitment to organizational values, and reduce the likelihood of unethical behavior. For instance, a study by Kaptein (2009) found that comprehensive ethics programs, including induction training, are positively associated with developing an ethical organizational culture.

5. Design incentive systems that balance performance and ethics. Organizations should critically evaluate their compensation structures to ensure they do not inadvertently encourage UPB. Research suggests that performance-based incentives, especially commission-based pay, can lead employees to prioritize short-term profits and meet business goals over ethical considerations (Claro et al., 2023; Kouchaki et al., 2013). Instead, organizations should adopt broad perspective evaluation criteria that reward long-term customer relationships, collaboration, and adherence to ethical standards alongside financial performance.

6. Promote open dialogue and ethical dissent. Organizations could foster an environment where employees feel free and safe questioning potentially unethical regulations or decisions (Effelsberg & Solga, 2015). Establishing psychological safety through open communication channels, collective decision-making, and whistleblower protections can help prevent UPB from becoming normalized (Lee et al., 2019). Managers should be open to dissent by valuing diverse perspectives and fostering a culture of constructive debate (Umphress & Bingham, 2011).

7. Implement robust whistleblower protection mechanisms. Establishing comprehensive whistleblower protection policies is essential to strengthening an environment of open dialogue and ethical dissent. While fostering open communication channels is a foundational step, ensuring employees can report unethical behaviors without fear of retaliation is crucial for promptly identifying and addressing UPB. The International Labour Organization (ILO) emphasizes that the protection of whistleblowers is a necessary element of a coherent strategy to combat corruption, which includes other measures to create an ethical culture in the public and financial sectors (Chalouat et al., 2019). Such protection contributes to an enabling environment for decent work and sustainable growth by reducing tolerance of corruption and strengthening oversight bodies responsible for ensuring fair and decent working conditions for all workers (Chalouat et al., 2019).

8. Align organizational goals with ethical practices. Aligning corporate strategies with ethical principles ensures that employees do not perceive ethical lapses as necessary for success (Moore, 2008). Organizations should develop long-term sustainability plans integrating ethical considerations into their strategic objectives. Transparent decision-making, corporate social responsibility initiatives, and ethical role modeling can reinforce ethical behavior at an organizational level (Nguyen et al., 2021). In corporate universities, trainee programs can effectively embed these principles into organizational DNA through structured training and executive development programs.

To ensure the effectiveness of these recommendations, organizations must embed ethical considerations across the entire employee journey. This encompasses every touchpoint—from recruitment and onboarding to daily operations, performance evaluations, and eventual offboarding. By integrating ethics into each stage, organizations move beyond treating ethical practices as mere formalities, fostering a culture where ethical behavior becomes an intrinsic part of the organizational mindset. This holistic approach ensures that ethical principles are communicated, lived, and reinforced throughout the employee's experience, aligning daily actions with the organization's core values.

Finally, recognizing that these recommendations are not a simple manual, or a checklist of best practices is essential. Instead, they represent a set of actions that must be aligned with the organization's culture, structure, and leadership approach. Achieving lasting ethical transformation requires a fundamental shift in the organization's mindset, ensuring that ethics are embedded in everyday decision-making and long-term strategic planning.

### Limitations and directions for future research

Despite its contributions, this study presents limitations. First, while the sample belongs to Hispanic-American countries, it may not capture the full range of cultural differences present in the region. Future research should incorporate cross-cultural comparisons between Hispanic American countries and other global regions to determine how the cultural context influences the interaction between moral disengagement, ethical evaluation, and UPB.

Second, this study relies on a self-reported survey, which may be subject to response biases, including social desirability. Although we controlled for this bias, future research should explore alternative research designs that allow contrasting these findings. Furthermore, while this study emphasizes the role of individual cognitive mechanisms, future research could explore other factors such as job autonomy, organizational power dynamics, or group norms to provide more insight into how individual and organizational factors influence UPB.

Third, we did not control the participants' industry sectors or performance areas. Given that competitive pressures vary across industries, this factor could serve as an additional variable for future evaluations or control mechanisms.

Fourth, we did not consider participants' specific organizational positions. Different roles may expose individuals to varying degrees of organizational pressure and ethical dilemmas. For instance, managerial positions face distinct challenges compared to non-managerial roles, potentially influencing the propensity to engage in UPB. Future research should consider participants' hierarchical level and functional area to better understand how organizational position impacts ethical judgment and decision-making processes.

Finally, ethical leadership, LMX quality, and organizational identification were not significant predictors in this study. However, these variables exhibited significant correlations, albeit of moderate-to-low magnitude. Future research should explore other factors (such as trust in leadership or strength of ethical climate) that could clarify the conditions under which ethical leadership, LMX quality and organizational identification relate to UPB.

### Authors' contributions

CRedit: **Zuleima Santalla de Banderali**: Conceptualization, Data curation, Formal analysis, Investigation, Methodology, Project administration, Supervision, Validation, Writing – original draft, Writing – review & editing; **José Malavé**: Conceptualization, Data curation, Investigation, Methodology, Validation, Writing – review & editing; **Jesús M. Alvarado**: Conceptualization, Formal analysis, Methodology, Validation, Writing – review & editing; **Silvana Dakduk**: Investigation, Writing – review & editing.

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## Data availability statement

The data that supports the findings of this study are available from the corresponding author, [ZSB], upon reasonable request.

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