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Research Article

Managers' perception of ethics in public entities and service delivery using the corporate virtue scale

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Ethical culture is the epitome of the success of various organizations and a prerequisite for progress. This study aimed to examine the construct validity of the Corporate Virtue Scale (CEV) and find if there is any association between ethical culture and its impact on employees' wellbeing. The sample was composed of 277 managers from various government entities in the Buffalo Municipality in South Africa. A confirmatory factor analysis was used to validate the eight-factor CEV scale. The employees' perceptions of ethical culture in public entities were associated with their stress levels and emotional exhaustion. Thus, the findings of this study revealed that the ethical culture of organizations plays a huge role in the wellbeing of employees. The study concludes that the CEV scale is a proven instrument with construct validity. The recommendation is that the government should focus on simplifying rules and procedures that help to cultivate an ethical culture within public entities.

Keywords: CEV model, culture, ethical, public servants, organization

Introduction

In recent years, ethics has become a hot topic in the public discourse. The major reason is that organizations have a role to play within the communities where they operate. This spills over to public entities as well which are run by the government and are used as a vehicle for service delivery. Ethical culture is now a prominent term in this public administration. Mullins (2010) defines culture as an assortment of approaches, convictions, customs and perspectives that defines a society.

According to Werner et al. (2011), organizational culture is defined as a system of shared meaning or assumption held by members of an organization. Meanwhile, ethics is defined as the study of moral principles or values that determined whether actions or conducts are right or wrong (Werner et al. 2011). Huhtala et al. (2011) refer to the ethical aspect of organizational culture as ideologies of right or wrong in an organizational context. Ethicality is used as a competitive asset (Kaptein 2010).

Ethical organizational culture is one attribute that management should take cognizance of and use to influence the performance of their business. Lamsa and Riivari (2014) found a significant positive relationship between ethical organizational culture and innovativeness in an organization, suggesting that the ethical culture within an organization has the likelihood of improving the efficiency and productivity of that organization. While it is expected that organizations operate ethically, government entities have been accused of harbouring unethical practices at the expense of citizens. Public entities are seen to be lagging in addressing issues that deal with ethical organization culture due to numerous reasons. Some of the reasons include the large workforce and red tape that is usually seen in various public entities.

Boyce and Davids (2009) pointed out that for meaningful and effective public sector ethics to be achieved, the focus should be placed on public interest, needs and ethics of social accountability. This means that conflicts of interest and preferential treatment are seen as enemies of progress and are the most common forms of unethical conduct in the public sector. Ramutsheli and Janse van Rensburg (2015) stated that local government has enough legislation and guidelines for it to operate ethically, and that unethical behaviour represents non-compliance with these guidelines and laws. Ethical standards and norms expectations of public servants are usually spelt out in a code of ethics. Nonetheless, stories of unethical conduct by public officials are prominent in various media outlets.

Chapter 7 of the Constitution of the Republic of South Africa (1996) mandates municipalities with a responsibility to promote economic and social development and provide service delivery and accountable governance. Ramutsheli and Janse van Rensburg (2015) posited that achieving service delivery was a priority for any local government. Nonetheless, there are worrying factors that have led to a lack of confidence by the public in local government and service delivery. There have been numerous negative media reports documenting violent service delivery protests due to corrupt public officials (Basheka and Mubangizi 2012; Van Baalen, Schutte, and Von Leipzig 2015). These reports seem to be proving that the local government municipalities are struggling to provide standard service delivery. Service delivery is defined as the ability to provide efficient and effective basic services (Ramutsheli and Janse van Rensburg 2015).

According to the Local Government Municipal Structures Act, the Buffalo City Metropolitan Municipality was awarded metropolitan municipality status in 2011, which means it has exclusive legislative and executive competence. Effectively, its administration would no longer be separated by councils. Exclusively means that it has the authority to make rules over its area of jurisdiction. Regardless of being awarded the metropolitan status, the

municipality has been inundated with reports of weak performances in finance, poor administration, inappropriate job behaviour and performance by some of its workers and other challenges (Nombembe 2013). Such negative claims are more prominent in media and various sources such as parliament discussions and reports, and audit reports. Inappropriate behaviour and inferior performance have been happening even though the majority of the employees have formal qualifications. Bryant (2012) stated that structural functionalists perceive that education curbs inappropriate job behaviour and performance. A similar outcome is expected in public entities when public servants are educated.

Ethical culture is a construed phenomenon and a specific form of organizational culture. It is more pronounced in public entities which are heavily reliant on code of conducts or ethical guidelines in their mandate to provide services to the masses. To the best of our knowledge no studies have investigated ethical culture in public entities in the sub-Saharan region, were autocracy, nepotism, red tape, and inefficiency is a part of public service. The contribution of this study is twofold, firstly no study has empirical examined how the ethical culture in public entities influences employee's behaviour and wellbeing in the sub-Saharan region. Thus, in this study, the Corporate Ethical Virtue Model (Kaptein 2008) which consist of eight dimensions will be used to assess the ethical organizational culture in public entities. Furthermore, the study aims to bridge the gap in studies on ethical organizational culture in Africa. Huhtala et al. (2011) claimed that more studies are needed on this topic due to challenges in evaluating and measuring the ethical culture of organizations. Meanwhile, most studies (Huhtala et al. 2011, 2015; Kaptein 2011; Toro-Arias, Ruiz-Palomino, and María del Rodríguez 2021) focused on corporate ethics in organizations. While these studies have done justice in determining the impact of ethics in a corporate environment, little can be said of ethics in public institutions which deal with service provision for no profit. A sterner approach to understanding why ethical organizational culture is lacking in the literature is partly due to the fact there are only a few valid instruments that are used to evaluate and measure ethical culture in organizations (Kaptein 2008, 2010). Ethical organizations attract innovative and talented people and keeping them is a prime target. Public entities provide service delivery to citizens due to the specific role of the government. Only a few studies (Vyas-Doorgapersad and Ababio 2006; Vyas-Doorgapersad 2007; Huhtala et al. 2015; Shava and Mazenda 2021) have focused on ethics in the public sector. This study specifically utilizes the Corporate Ethical Virtues (CEV) scale to provide insights on how ethical organizational culture can be a catalyst in improving the wellbeing of employees.

The article is organized as follows. The next section 2 provides a background to ethics, followed by the section that provides the methods that were used to analyze the data. The section thereafter discusses the results, and the last section the conclusion and recommendations of the study.

Ethical organizational culture

Organizational culture aids in understanding how employees behave and perform at their workplaces; it also affects the whole organization's excellence (Werner et al. 2011). Meanwhile, ethical culture promotes positive organizational behaviour which, in turn, serves to achieve organizational objectives (Lamsa and Riivari 2014), while ethical organizational culture improves the wellbeing of managers and employees (Huhtala et al. 2011). This, in turn, motivates them to be committed or loyal employees. Huhtala et al. (2011) posit that ethical organizational culture has a significant financial value for any organization. It improves the performance and productivity of employees, which also enhances positive financial gains for the organization. At the same time, it influences how ethics become embedded in an organization (Martinez, Skeet, and Sasia, 2021).

Huhtala et al. (2011) noted that ethics is associated with lower exhaustion, higher work engagement and low ethical strain. Furthermore, it improves work engagement. Consequently, ethical culture is seen as a resource for employees and managers that can be used to attain their personal work goals. An ethical culture within an organization can reset a favourable environment for goal-setting for both employees and managers. Werner et al. (2011) stated that ethical organization culture creates an ethical corporate identity and guides employees' behaviour and attitudes that are highly regarded in the organizations. Similarly, the Ethics Resource Center (2010) stated that the stronger the ethical culture of an organization is, the less is the unethical behaviour observed. Positive ethics-related behaviour and attitudes improve the ethical conduct of employees. However, Werner et al. (2011) stated that ethical behaviour or conduct in an organization is influenced by numerous factors which include beliefs, norms and values. Lehnert et al. (2015) noted that ethical decision-making is important in managing ethics in an organization.

To promote ethical behaviour within the workplace, the South African government encourages the use of the Code of Conduct for Public Servants and the Executive Members Ethics Act of 1998 (Act 82 of 1998).

Corporate ethical virtue scale

This study is based on Kaptein's (2008) Corporate Ethical Virtues (CEV) Scale which is composed of 58 items that assess eight dimensions of organizational ethical culture. The dimension are *clarity* (10 items) – organization-related instructions such as how to deal with confidential information and basic conduct; *congruency of supervisor* (6 items) – ways in which supervisors set themselves as a good example on ethics; *congruency of management* (4 items) – how senior management behaves in line with ethical expectations; *feasibility* (6 items) – organization-related conditions that enable employees to comply with expectations; *supportability* (6 items) – the degree in which the organization supports ethical conduct among its employees; *transparency* (7 items) – the extent to which managers' conduct is ethical; *discussability* (10 items) – the platform offered by the organization to discuss ethics-related issues; *sanctionability* (9 items) –

the degree of punishment for behaving unethically and the rewards for being ethical.

The scale has been validated and produced reliable evidence in various settings. Kaptein (2011) and Huhtala et al. (2011) found evidence of negative related CEV dimension to unethical behaviours but positively linked to work engagement. Thus, the outcomes of the scale have been mixed partly due to reliance on one national culture. The scale was limited to Dutch culture and was therefore not extensively tested in other cultures. As postulated in Sutherland's theory of difference in an association, people experience interaction from various cultures and, as a result, when determining which course of action individuals take, norms seem to contribute to their choices or decisions.

The goal of this study is to apply the CEV scale in organizations that have employees of strong multicultural backgrounds. South Africa is a multicultural society with over 14 official languages. Therefore, employees in public institutions are not expected to behave comparably if faced with the same condition or problem.

Methods used

Study area

The Buffalo City Metropolitan Municipality (BCMM) is a metropolitan city situated in the Eastern Cape province in South Africa. It includes Bhisho, King Williams Town and East London. The Bhisho area is where the legislative arm (parliament) of the province is located, as well as various headquarters of the government. The BCMM population is over 880 000 residents (StatsSA 2021).

Participants

The sample ($n = 300$) was purposively selected from public sector employees who worked in various government establishments such as the Department of Education, Department of Social Development, and the Treasury, to name a few. The researcher with the help of two data collectors distributed 300 questionnaires via email and in-person where possible. Covid-19 protocols were observed throughout the data collection period. The primary data were collected between 1 September and 1 December 2021. Altogether 277 completed questionnaires were returned, yielding a response rate of 92%. The average age of the respondents was 42, with a range from 23 to 64 years (SD = 9.10). Of the total respondents, 65% ($n = 180$) were female. At least 22% of the respondents were in upper management, 25% in middle management, and the rest at lower managerial levels. About 70% of the respondents were permanently employed. The educational level of the respondents was exceptionally high with 96% having a minimum of a diploma. The majority of employees worked a regular day shift (85%). The respondents worked an average of 40 h per week and 67% have been working for the government for between four and twenty years.

Procedure

Ethical organizational culture was measured using the CEV questionnaire (58 items) (Kaptein 2011). The scale has eight factors: *feasibility, supportability, congruency of senior management, clarity, discussability, transparency, congruency of supervisors and sanctionability.* The respondents rated these items on a Likert scale from 1 (strongly agree) to 6 (strongly disagree). A higher score (on the 1–6 scale) refers to a higher level of ethicality in each factor. Thereafter, a total score (between 1–6) was formed by summing up all factors to show the overall organizational ethical culture. Following Kaptein (2008), the ethical strain was measured by two questions. The first was: 'How often do you face ethically challenging situations?' The item was on a 4-point scale from 1 (*never*) to 4 *(every day*). The second question was: 'Do you experience stress due to these situations? It was measured on a 4-point scale from 1 (*not at all*) to 4 (*very much*). Work engagement was measured by nine items from the Utrecht Work Engagement Scale (UWES-9). The items are grouped into three subscales namely, *dedication* (3 items), *vigour* (3 items) and *absorption* (3 items). The three items were scored on a scale from 1 (*never*) to 7 (*every day*). A higher score of the three scales summed indicates higher engagement. Demographic variables included age, gender, managerial level, work shift and contract type. Additionally, construct validity of the CEV scale was ascertained by conducting a confirmatory factor analysis on the items (Furr and Bacharach 2008).

Table 1: Descriptive results ($n = 277$).

Variables	Items	Cronbach's alpha	Range	Mean	SD
CEV items					
Clarity (CLA)	10	0,80	1–6	4.55	0.80
Feasibility (FEA)	6	0.93	1–6	4.82	1.15
Discussability (DIS)	10	0.81	1–6	4.76	1.12
Congruency of supervisors (COS)	6	0.94	1–6	4.51	0.99
Transparency (TRAN)	7	0.85	1–6	3.98	0.85
Sanctionability (SANC)	9	0.92	1–6	3.95	0.89
Congruency of senior management (COM)	4	0.95	1–6	4.15	0.91
Supportability (SUPP)	6	0.87	1–6	4.11	1.03
CEV total score	58	0.98	1–6	4.56	0.95
Ethical strain					
Ethical stress	1		1–4	2.84	1.01
Ethical dilemmas	1		1–5	2.45	0.94
Well-being					
Work engagement	9	0.89	1–7	3.52	0.77
Emotional exhaustion	5	0.77	1–6	4.14	0.82

Descriptive statistics

Table 1 provides Cronbach's alphas, means and standard deviations for the study variables. On a balanced scale, managers stated that the culture of their organization was ethical: *sanctionability* (3.95) received the lowest score and *feasibility* (4.82) received the highest of the eight factors. Meanwhile, *ethical strain* (2.84) showed high occurrences and *work engagement* (3.52) occurred frequently as expected.

Table 2 shows that ethical *culture* had a negative correlation with stress ($r = -0.57$, $p < 0.01$) and was positively correlated with *work wellbeing* ($r = 0.73$, $p < 0.01$). This indicated that managers' behaviour is attributed more greatly to the ethical culture of their organizations than to the management they experience. *Ethical culture* had a negative correlation with an *ethical dilemma* ($r = -0.70$, $p < 0.01$) and positive *work wellbeing* was reported ($r = -0.73$, $p < 0.001$), suggesting that ethical culture was linked to less ethical strain. On the other hand, the more stressed the respondents felt due to ethical dilemmas, the more they were emotionally exhausted ($r = -0.73$, $p < 0.001$) and the less work wellbeing was observed ($r = -0.10$, $p < 0.001$). The correlations between the CEV factors ranged from 0.12–0.96. The highest correlation (0.96) was between *transparency* and *sanctionability*. Demographic variables (age, gender, managerial level, work type) had some significant correlations with ethical cultural factors, as well as ethical strain and wellbeing.

The managerial level was associated with all ethical culture variables except for *sanctionability*. Furthermore, it was positively associated with *work wellbeing* and *emotional exhaustion* but negatively with *ethical dilemmas*. Meanwhile, gender was correlated with all the CEV factors except for *sanctionability* and *work wellbeing*. Notably, gender was negatively correlated with *feasibility*. Women experience more *ethical strain* than men due to a variety of factors that are sometimes not related to work. Work hours had the strongest negative correlation with management level but was positively correlated with all CEV factors. Meanwhile, age had a negative correlation with all CEV factors except for *feasibility* and *supportability*. Yet, it was negatively correlated with *ethical dilemmas*.

The model fit of the CFA was tested using Mplus 7 programme. A standard maximum likelihood (ML) estimation was utilized. All the analyses were based on the listwise deletion of missing data. As a criterion for the goodness fit test; CFI should be 0.95 or greater, RMSEA values of 0.05 or less, TLI values should be 0.95 or higher, and SRMR values of 0.05. As illustrated in table 3, the eight-factor model produced acceptable CFI and TFI values, approaching the criterion value of 0.95, and RMSEA and SRMR values revealed a close model fit. The LR chi-squared indicated that the eight-factor model showed a better fit to the data than the null model. The mode improvement from M1 to M3 was statistically significant.

Table 2: Correlation coefficients for variables ($n = 277$).

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Age															
Gender	−0.05***														
Work hours	0.53**	−0.84**													
Management level	0.60**	0.70**	−0.83**												
CLA	−0.55**	0.58**	−0.59**	−0.67**											
FEA	0.57**	−0.69**	0.70**	0.58**	0.80**										
DIS	−0.50**	0.59**	0.57**	0.50**	0.61**	0.71**									
COS	−0.56**	0.65**	0.62**	0.51**	0.69**	0.64**	0.76*								
TRAN	−0.55**	0.65**	0.67**	0.53**	0.70**	0.66**	0.71*	0.71**							
SANC	−0.54**	0.57	0.51*	0.63	0.62*	0.73**	0.75**	0.71**	0.96**						
COM	0.32**	0.25**	0.28**	0.31**	0.29**	0.33**	0.27**	0.35**	0.33	0.85**					
SUPP	0.55**	0.65**	−0.67**	0.53**	0.70**	0.55**	0.65**	0.53**	0.70**	0.66**	0.53**				
CEV	0.14**	0.07	−0.10*	−0.03	0.12*	0.14**	0.07	0.03	0.62*	0.23**	0.60**	0.70**			
STRESS	0.32**	0.25**	0.28**	0.31**	0.29**	0.32**	0.25**	0.95**	0.70**	0.66**	0.54**	0.55**	0.57**		
DIL	−0.55**	0.65**	0.67**	−0.53**	0.70**	−0.55**	−0.65**	−0.64**	−0.97**	−0.85**	−0.55**	0.71**	0.70**	0.06	
WRK	0.14**	0.07	−0.10*	0.03	0.12*	0.14**	0.07	0.62**	0.84**	0.97**	0.47**	0.76**	0.73**	−0.01	0.75**
EMO	0.15**	−04	−0.52**	0.78**	0.73**	−0.03	0.75**	0.62**	0.84**	0.97**	0.47**	0.76**	0.73**	−0.01	0.75**

CLA clarity, *FEA* feasibility, *DIS* discussability, *COS* congruency of supervisors, *TRAN* transparency, *SANC* sanctionability, *COM* congruency of managers, *SUPP* supportability, *CEV* corporate ethical values, *STRESS* ethical strain, *DIL* ethical dilemmas, *WRK* work wellbeing, *EMO* emotional exhaustion.
$p < 0.05$*, $p < 0.01$**, $p < 0.001$***.

Discussion

The study findings supported the eight-factor structure of the CEV model. Furthermore, the results proved that the

Table 3: Goodness of fit indices.

	$X2$ (df)	CFI	TLI	RMSEA	SRMR	Model X^2(df)
M1: Null model	534.393 (86)	0.85	0.84	0.073	0.124	
M2: One-factor model	985.442 (86)	0.71	0.70	0.065	0.080	
M3: Eight-factor model	384.611 (86)	0.92	0.91	0.045	0.044	M1 VS M3: 2541.78 (34)*** M2 vs M3: 4566.12 (34)***
3: Modified eight-factor model	200.572(86)	0.96	0.95	0.045	0.041	

CFI Comparative Fit Index, *TLI* Tucker Lewis Index, *RMSEA* Root Mean Square Error of Approximation, *SRMR* Standardized Root Mean Residual. ***$p < 0.001$.

factors represented a construct of ethical culture in public organizations. The findings of this study reported medium to high values across the eight-dimension scale. Transparency and sanctionability scored highly in correlations with ethical culture. Men and Stacks (2014) found a positive relationship between transparent communication and positive ethics, suggesting that organizations that communicate and listen to their employees are likely to impact ethics positively. Meanwhile, research shows that the culture of organizations influences ethical behaviour and internal communication (Berger 2014). Transparent communication needs one to be accountable (Rawlins 2009). If organizations involve their employees in processes of information management and dissemination, it brings that sense of belongingness within that organization. As a result, those employees are likely to participate in any activities that improve performance and efficiency. Openness in communication improves ethics within the organization by developing trusting relationships among employees (Men and Stacks 2014). This is expected in public organizations, given that a large workforce leads to more employees feeling as if they are not special. Also, unethical tendencies in public organizations stem from the fact that public servants' working conditions and salaries are not as steep or motivating as in the private sector. Consequently, the public sector is clouded by poor work ethics.

In an ethical organization, managers apply ethical standards to their own behaviour and not only to employees. Kaptein (2011) pointed out that employees know that unethical behaviour is punished and ethical behaviour is rewarded. Likewise, transparency is linked to accountability as highlighted previously. Given this background, the current study's findings point out that ethical culture is associated with transparency and sanctionability in the public organizations under study. The relationship between these two dimensions was confirmed by the results. Therefore, the findings highlight that organizations with ethical cultures are inclined to share useful information, incorporate employees' perspectives in their strategies to integrate the information they need and incentivise accountability. Employees feel loyal when they see that their organization is investing resources to develop a relationship with them. Consequently, ethical organizations strive to keep a balance between supporting employees' personal development and helping them with resources to do their jobs effectively. Similarly, rewarding employees for ethical behaviour increase employees' loyalty.

On the other hand, the study found that ethical culture was negatively associated with ethical stress. This is inconsistent with Ulrich et al. (2010) who found that ethical culture was positively associated with ethical stress. If managers face an ethical dilemma due to a lack of resources, it creates stress. Therefore, the existence of an ethical culture in an organization reduces conflicts and confrontations linked to ethical issues.

Practical implications

The CEV model is grounded on the virtue theory of business ethics, which states that for an organization to be ethical, it needs to possess certain virtues. The virtue-based theory posits that being a member of an organization affects the moral agency of employees. The result of this study provides important implications for government organizations. The CEV scale (Kaptein 2008) can be used to assess ethical organizational culture in various units. This is useful because if interventions are needed in an organization, it is important to have a clear picture of the current situation. Obtaining this should be done by starting at lower levels so that information received can be compared with the organization's ethical culture. Understanding how employees perceive ethics is particularly important because perceptions influence employees' behaviour. To illustrate, managers cannot act independently in executing the ethical principles of an organization without employees seeing them doing it. The CEV scale is normative because the dimensions used provide practical guidelines on how to create an ethical working environment and thus improve workers' wellbeing. For instance, the human resource development team should embed ethics in goal-setting and strategies of the organization. This can be done through training programmes for employees and managers. Our findings reveal that employees in the same work environment have shared experiences of their supervisors' ethical conduct. Consequently, supervisors must exhibit good ethical conduct or behaviour by upholding the organization's ethical standards.

Feasibility was found to be an important dimension in minimizing the risk of exhaustion in employees. This indicates that inadequate resources to support ethical behaviour can lead to more exhaustion of the employees. Bakker, Le Blanc, and Schaufeli (2005) highlighted that employees can become emotionally exhausted due to different job demands. Therefore, it is important to note that even if the ethical culture is at its maximum, a lack of resources to help employees to be ethical can expose employees to fatigue and emotional strain. Therefore, investments must be made to improve workplace conditions that enable ethical behaviour and can help employees prevent exhaustion.

Limitations and future directions

The study has some limitations despite its significant findings. Firstly, the study was cross-sectional in design. As a result, respondents tested the scale once, and so areas of common method bias could affect the results of the validity of the scale to an extent. While Podsakoff, MacKenzie, and Podsakoff's (2012) approach was followed to reduce this bias by telling the respondents there were no right or wrong answers and honest responses were welcomed. The questionnaire also guaranteed confidentiality and anonymity.

Secondly, the CEV scale was tested in public institutions in South Africa and no effort was made to analyze the characteristics of South African national culture (masculinity, collectivism, indulgence, power distance), which could have affected the result. The uniqueness of South African culture and the distinctiveness of most societies might have affected how respondents perceived the organization's culture in the context of ethics. Therefore, in assessing the CEV scale, some of the dimensions are more critical in some organizations than others. In a collective environment like South Africa, they are ubuntu guided by the *Batho Pele* principles which tend to make people think in terms of 'We' rather 'I'. *Batho Pele* is a South African political initiative that stands for delivering better goods and services to the public.

Future research can evaluate the validity of the CEV scale in the private sector. Its culture is different from the public sector setting where most employees offer services, not for profit.

Disclosure statement

No potential conflict of interest was reported by the authors.

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