

Relations between Ethical Climate and Job Satisfaction: The Case of the Siauliai County State Tax Inspectorate

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Abstract

This article deals with the significance and importance of ethical climate in an organization. The typology of ethical climate is pointed out; the main aspects related to ethical climate are discussed, such as ethical behaviour, organizational commitment, and job satisfaction. Different Lithuanian and foreign scholars' research papers and research carried out on the subject of ethical climate have been analysed and systematized. In applying theoretical knowledge and practical methodology, the research has been carried out on ethical climate in the Siauliai County State Tax Inspectorate. The research revealed the existing types of ethical climate in the organization, the external influential factors, and their relationship with the ethical climate on the employees' job satisfaction in the organization. After summarizing the results of the research the following conclusions have been drawn up: the type of ethical climate of public interests is dominated in the Siauliai County State Tax Inspectorate, the office employees are concerned about the society welfare and try not to violate its interests. It has been concluded that the employees of the organization are most satisfied with their relationship with executives. The conclusions of scholars have been confirmed that caring, law and rules, independence, efficiency, public interest ethical climate types, and staff's job satisfaction correlate and are related among themselves.

Keywords: ethical climate, job satisfaction.

Introduction

We can find out about the unethical behaviour of employees and managers in organizations more and more often in media, and we often face with the negative ethical environment in the different institutions. Such a situation formed out because nowadays organizations still pay little attention to their ethical environment development.

Scientific discourse reveals the forming assumptions of the public opinion and confidence in the state communicating with the officials in organizations. One of the forming assumptions is the ethical climate, which influences the behaviour of the public officials and their attitude to ethical standards. The ethical behaviour of the public officials is the quality rate of their performance, indicating their behaviour standards and values (A. Hondeghem, 1997), and estimating the impact of the

ethical climate on employees' attitudes and behaviour in the organization (D. Kang, 2011). The ethical climate describes the employees' perception about the existing policy, values, and practices in the ethical context in the organization (H. Schwepker, 2001). We can put the researchers, who deal with the ethical climate, into two groups: first, those who approach the ethical climate as the phenomenon in organization and reveal its significance; and the other, who define the relations between the ethical climate and ethical behaviour from the different positive work aspects, such as organizational commitment or job satisfaction. The vivid researchers of ethical climate are: B. Victor and J. B. Cullen (1988), R. R. Sims (1992), J. C. Wimbush et al. (1997), L. K. Bartels et al. (1998), Y. Vardi (2001), J. Agarwal & D. C. Malloy (2003), Maesschalck J. (2005), K. D. Martin and J. B. Cullen (2006), F. Jaramillo et al. (2006), J. Lemmergaard et al. (2008), J. P. Mulki et al. (2008), D. Coldwell (2008), D. M. Mayer et al. (2010), R. Stewart et al. (2011), D. Kang et al. (2011), A. M. Shacklock et al. (2011), Huang et al. (2012), H. Mutebi (2012) et al., Y. D. Wang, and H. H. Hsieh. (2012).

The researchers Y. D. Wang and H.H. Hsieh (2012) citing S. P. Deshpande (1997) claimed that the ethical climate in organization influenced job satisfaction, which was proved by the research carried out by Schwepker (2001): a strong positive relation exists between the ethical climate and job satisfaction.

The issues of the ethical climate and job satisfaction in the Lithuanian public sector organizations were little considered; therefore, the research presented in this paper allowed us to ground the theoretical assumptions of the phenomenon through the practical aspect.

Research object – is ethical climate in the Siauliai County State Tax Inspectorate and its relations with the factors of the employees' job satisfaction.

Research aim – to survey and evaluate ethical climate and its relations with the employees' job satisfaction in the Siauliai County State Tax Inspectorate.

Research objectives:

1. To analyse the scientific literature on the ethical climate in organization.
2. To estimate the existing ethical climate types in the Siauliai County State Tax Inspectorate.
3. To survey the external factors of the employees' job satisfaction and relations with the organizational ethical climate in the Siauliai County State Tax Inspectorate.

Research methods: systematic and comparative analysis of scientific literature, questionnaire survey, statistical methods and data logical analysis (comparison, systematization, indication of the main factors and generalization).

Definitions of Ethical Climate in Organizational Context

It is noticed that the most research on the organizational ethical climate were carried out on the basis of B. Victor and J. B. Cullen's theoretical foundation. According to the definition of the work climate formed by researcher B. Schneider as well as the organizational and economic theories, B. Victor and J. B. Cullen (1988) developed the concept of organizational ethical climate, which was defined as the general perception, about what behaviour is ethically proper and how the ethical issues should be approached. Ethical climate is considered to be formed when the members of an organization believe that the particular forms of moral thinking and behaviour are considered as standards and guides, and if they are used in the decision-making processes inside the organization (Cullen et al., 2003). These scientists point out that the ethical climate is related to the factors determining the proper behaviour and influence on the decision-making as well as on the ethical behaviour of the organization members (Cullen et al., 2003).

Jaramillo et al. (2006) and Mulki et al. (2008) claim that the organizational ethical climate is a measurable construction, which assesses the ethical perception created in an organization and how the ethical code is maintained through the communication policy. On the basis of the researchers dealing with ethical climate: J. Agarwal & D. C. Malloy (2003), K. D. Martin, J. B. Cullen (2006), D. M. Mayer et al. (2010), R. Stewart et al. (2010), A. M. Shacklock et al. (2011), D. Kang et al. (2011), H. Mutebi (2012), Huang et al. (2012), the data of scientific research proves that the ethical climate is one of the most significant organizational environmental elements, which is dominated in the organizational value system.

The organizational ethical climate includes dominated approaches to the organizational standards for the proper behaviour inside the organization

(Mutebi, 2012). Appelbaum et al., (2005) indicates that organization employees perceive and notice the existing organizational ethical climate; therefore, it can create the employees' perception about the accessible and ethical behaviour.

Various concepts are found in the scientific discourse with the different conceptions of "ethic" and "ethical" climate. In this case the ethical climate is a more common term defining the ethic in the organization. The researchers of ethical climate, J. B. Cullen et al. (2003), F. Jaramillo et al. (2006), M. L. Ambrose et al. (2008), J. P. Mulki et al. (2008), J. Palidauskaite (2011) and others often describe the ethical climate as ethical and unethical, because it reflects an official's ethical behaviour in the organization. J. Palidauskaite (2008, p. 190) claims that the ethical climate can be evaluated as: ethically strong, ethical, unethical, and contrary to ethics.

We can claim that the organizational ethical climate reflects the organizational values and standards, on basis of which the employees perform their work activities. The organizational ethical climate is formed by many factors. The main are organization members and their moral values and attitudes. Ethical climate is formed through the organization employees' experience and behaviour, which are advocated dealing with the situations related to the ethical context.

Ethical Climate Dimensions, Typology and Approaches

Developing the theoretical background for the ethical climate measurement, Victor and Cullen (1988) appealed to philosophical and sociological theories and at two-dimension theoretical background: the first dimension was *dominated ethical criterion*, created according to H. Fritzche and B. Williams' moral psychological basis and ethical ideologies and L. Kohlberg's (1981) development theory; the second dimension was *analysis level*, made according to R. Merton's (1968) sociological theories (Victor, Cullen, 1988).

The dominated ethical criterion reveals the three basic principles on which the organizational behaviour standard is based. The dominated organizational ethical criteria are:

- egoism (when personal interest becomes the ground for behaviour and when only one's own needs are aimed to be maximized);
- benevolence (when the interest is dominated to maximize the common organizational need);
- deontology or principle (when the commitment dominates to make the ethical decisions, based on behaviour rules, laws and standards).

Analysis level is used as the element to recognize ethical decision-making. This dimension determines the influence on which the particular decisions are made, and what is considered as ethical/unethical behaviour (J. Lemmergaard, J. Lauridsen, 2007). Identifying the different ethical climate dimensions, B. Victor and J. B. Cullen (1988) pointed out three analysis levels to recognize ethical behaviour. The following organizational analysis levels have been defined:

- individual analysis level (decisions are made in an individual level not taking into account the organizational standards);
- local analysis level (organization takes care only about itself);
- cosmopolitan analysis level (organization takes care about the external environment).

Ethical climate is mainly managed by and depended on the managers (V. Cullen et al., 1993). For that reason the organizational ethical climate change requires much more effort and wisdom; however, there is still no guarantee. On the basis of the research carried out by the mentioned researchers, the ethical climate types were divided into five main categories (see Table 1) (Martin, Cullen, 2006).

Table 1

Common Types of Ethical Climate in Organizations

		Levels of analysis		
		Individual	Local	Cosmopolitan
Dominated ethical criteria	Egoism	Instrumental		
	Benevolence	Care		
	Principles	Independence	Rules	Laws and codes

Source: made by the authors according to K. D. Martin & J. B. Cullen's (2006) empirical model of ethical climates in organization.

Five ethical climate types, i.e. *instrumental*, *care*, *independence*, *rules*, *laws and codes*, are the most dominated in organizations (D. O. Neubaum, 2004, J. B. Cullen, K. D. Martin, 2006). When *instrumental climate* is dominated, employees develop an attitude for organizational benefits, understanding that it is treated correctly with them; therefore they maintain the collective relations which encourage taking more responsibilities and confidence in the organization (Mutebi et al., 2012). In such a climate organization members are appreciated by their managers for their efforts to create more benefits to the organization, even if it causes selfish behaviour (J. Lemmergaard, J. Lauridsen, 2008). In this case the employees realise

that the organization accepts their selfish behaviour and therefore decisions are often made from an egoistic perspective (A. Endriulaitiene, G. Janoniene, 2012).

In *caring climate* employees usually have a real and sincere attitude towards the other welfare, which can influence their ethical decisions inside the organization as well as in the outside environment (Mutebi et al., 2012).

The other three ethical climate types are based on the principle thinking (to estimate activity measurements and goal ethicality). In the *law and code ethical climate* organization members care about the laws and professional codes and external environment regulation making decisions (Martin & Cullen, 2006). In the case of *rule ethical climate* the rules and organizational principles are the most important which are interpreted and applied in the decision-making processes (Martin & Cullen, 2006). However, the decision-making process in the *independence* climate is based on the personal moral principles or beliefs (Lemmergaard & Lauridsen, 2007).

The researchers of ethical climate describe the advantages and disadvantages of one or the other ethical climate, but they do not point out the only type as the best or the worst for the organizational activity developing the ethical environment. However, having estimated the organizational ethical climate type, it is possible to find out the employees' attitudes towards the ethical issues and identify the common specific characteristics for all organization members.

A.S.M. Leung (2008) classified five common ethical climate types according to the intensity of dominated interest: from *selfish – egoistic to humane, related to the general law* (see Table 2).

Table 2

The Hierarchy of Ethical Climate Types According to Interest Intensity

The highest level of ethical climate types	Laws and codes (Principle cosmopolitan type of ethical climate)
	Rules (Principle local type of ethical climate)
	Care (Benevolence type of ethical climate)
	Independence (Principle individual type of ethical climate)
	Instruments (Egoistic individual type of ethical climate)
The lowest level of ethical climate types	

Source: made by the authors according to A. S. M. Leung's (2008) hierarchy model of ethical climate types.

The type of ethical climate of *instruments* shows the low ethical climate level (A. Schacklock et al., 2011), which is mostly related to unethical employees' behaviour and dominated *egoistic ethical criterion* (Wimbush et al., 1997). Thus, when the type of ethical climate of instruments is dominated, employees' actions have only one purpose – to seek for their own benefit, ignoring existing rules and laws.

L. K. Bartels et al. (1998) in his research pointed out two totally new ethical climate dimensions: ethical climate power and ethical climate direction. Organizational ethical climate power estimates how ethical climate can control employees in an organization; i.e. how the ethical standards in organization are important for them. In the ethically strong climate a clear and unambiguous behaviour is dominated where organization transmits clear “messages” on what behaviour is expected from the employees, and clearly defined rewards and punishment criteria.

The dominated ethical climate in the organization is related to the members' behaviour and ethical decision-making in organization, which can be assessed by carrying out the survey applying the ethical climate measurement instruments. It is noticed that existing organizational positive ethical climate increases the employees' efficiency, organizational commitment, ethical behaviour, and job satisfaction.

The Relevance of Ethical Climate to Organizational Commitment and Job Satisfaction

Organizational ethical climate was mostly analysed through the organizational commitment (Kelley & Dorsch, 1991; Cullen et al., 2003; Kang et al., 2011; Endriulaitiene, Janoniene, 2012), job satisfaction (Schwepker, 2001; Ambrose et al., 2008; Jaramillo et al., 2006; Huang et al., 2012), and ethical/unethical behaviour (Sims, 1992; Appelbaum et al., 2005; Leung, 2008; Mayer et al., 2010; Stewart et al., 2011).

Organizational employee commitment was dealt by many researchers and was mostly defined as the interest and affection to organization (Locke, 1976;

Mowday et al., 1979; Hunt et al., 1989; Kelley, Dorsch, 1991; Hackett et al., 1994; Meyer, Allen, 1997; Buchko et al., 1998; Schwepker, 2001; Chang & Stockdale, 2003; Cullen et al., 2003; Kang et al., 2011; Endriulaitiene, Janoniene, 2012). The researchers Allen & Meyer (1990) properly analysed the factors determining the employees' organizational commitment and defined it as a multidimensional construction and psychological state, which incorporates an individual with the organization.

Hunt et al. (1989) in his conclusions emphasizes that employees committed to their organization who tend to set their work goals and achievements, are loyal and try to stay in organization as long as possible. The employees, having higher commitments, are able to solve any problems, show initiative, save organizational expenditures, are motivated, and distinguish public behaviour and seek organizational goals.

The factors, such as ethical climate, organizational culture, rules, age, higher positions, organizational structure and size, general national economic and cultural situation, influence the organizational commitment. The common ethical values and ethical cultural aspects are positively related with organizational commitment (Valentine et al., 2002). Organizational environment is the “perception that dominating typical organizational practices and procedures provide ethical satisfaction”. The employees are more related and committed to the organization (by their own choice) if the ethical behaviour is more tolerated and the unethical is more ignored in the organization (Trevino et al., 1998).

Analyzing the organizational commitment the following components were defined:

1. a strong belief in organizational goals, values and achievements;
2. a determination to struggle for the organization;
3. a strong will to stay in the organization (Endriulaitiene, Janoniene, 2012 cit. Poter et al., 1974).

The researchers N. J. Allen & J. P. Meyer (1990) pointed out the three commitment types: emotional, continual and normative (Table 3).

Table 3

Types of Organizational Commitment

Emotional commitment	Continual commitment	Normative commitment
The emotional devotion of the employee to the organization as well as his self-identification with the organization. The employee finds his activity significant in the organization.	The perception of the price that the employee will pay leaving the organization (in other words, it is the understanding of the pros and cons or what he will gain and what he will lose leaving the organization).	Normative commitment reflects the employee's conscious obligation to continue the work: the reason why he must stay in the organization.

Source: made by the authors with reference to N. J. Allen, J. P. Meyer (1990).

The difference between emotional commitment and continual commitment shows the employee's establishment of his devotion and the involvement into the organization (emotional commitments) and the price establishment (pros and cons), which will be paid leaving the organization (continual commitments). Compared with normative commitments, emotional commitment has the most positive relations with the aspects of job satisfaction (Allen and Meyer, 1990). Continual commitment is negatively attached to job satisfaction. Each commitment is considered to have influence on the employee's relation with organization (Allen and Meyer, 1990).

Scientific research proved that the organizational commitment causes job satisfaction (C. H. Schwegler, 2001; S. P. Brown & R. A. Peterson, 1994; A. J. Dubinsky & S. W. Hartley, 1986). Job satisfaction is the employee's feeling at work (Vroom, 1964, cited according to Huang et al., 2012), described as a pleasant and positive emotional state, determined by his own attitude to work or work experience (Locke, 1976). It is also the emotional employee's behaviour favourable to work (cited according to Huang et al., 2012). The research, carried out by Deshpande (1997), revealed that the positive/ethical climate in the organization influences on the growth of job satisfaction (cited according to Wang et al., 2012).

Having analysed the scientific literature the following factors of employees' job satisfaction can be pointed out:

- satisfaction with the salary and additional payments;
- satisfaction with the work being performed; the nature of work;
- satisfaction with promotion;
- satisfaction with the co-workers and managers.

It is noticed that work appropriateness, the ability to solve problems/conflict situations, and compliance with formal ethical standards have a positive impact on the employee's job satisfaction.

We can claim that organizational commitment is determined by the following factors: ethical climate, organizational culture, rules, age, previous duties, job satisfaction, etc. Job satisfaction is the level of satisfaction or dissatisfaction, which shows the employee's satisfaction with his work environment, his own performed work or internal and external work aspects. The higher the positive ethical climate level in the organization, the more likely it is that employees will be satisfied with their job, will believe and seek organizational goals, and at the same time will improve their emotional devotion to the organization.

Research Methodology

Empirical research was designed to estimate the dominated ethical climate types in the Siauliai County State Tax Inspectorate, to assess their dominating

level and ethical climate relation with employees' job satisfaction. The inquiry method was chosen to survey the ethical climate in SCSTI. The inquiry method in the social sciences (according to K. Kardelis, R. Virvilaite, V. Pranulis and other), applying the designed questionnaire, is one of the most common and most used research methods, which is in most cases more advantageous compared with the others.

The questionnaire was made by adapting the research instruments created by A. H. Shaclock et al. (2011) and C. C. Huang et al. (2012) to survey the ethical climate and job satisfaction. **The questionnaire included three parts:** *introductory, demographical-professional and principal.* In the *introductory part* the research aim was explained and anonymity was ensured. The *demographical-professional part* proposed four questions, which helped reveal the demographical-professional data of the Siauliai County State Tax Inspectorate employees: gender, age, work experience and the department. *The principal part* of the questionnaire consisted of two parts. It involved the statements about job satisfaction and organizational ethical climate. All the statements were evaluated by the employees in Likert's five-point system from "strongly disagree" to "strongly agree".

The research on ethical climate was carried out, not considering the respondent's personal beliefs, but on the basis of the attitudes to the processes in the organization. Filling in the questionnaire about the ethical climate assessment, the respondents became the observers who described the current situation in the organization. The ethical climate operationalization framework included the following ethical climate types: *instrumental, care, laws and rules, independence, efficiency, and public interest.*

Performing the survey, all officials from the Siauliai County State Tax Inspectorate were aimed to be interviewed, because the research on the ethical climate assessment must be carried throughout the whole organization. 129 officials from SCSTI took part in the survey, which made up 72 per cent of all the workers.

Systemizing and analysing the research data the following methods were used: the simple and pair frequency rate tables were formed to systemize the data and the average values were counted; the factorial analysis method was applied; and the average values were calculated to make scales. The correlation analysis was performed and the Pearson correlation ratio was calculated. A correlation ratio can vary from -1 to 1. Interpreting the correlation ratio the correlation interpretations defined by B. Bitinas (2006) were applied: from 0 to 0.2 there is no correlation between the factors; from 0.2 to 0.4 there is a weak correlation; from 0.4 to 0.6 there is basic correlation; a correlation from 0.6 to 0.8 is strong; and from 0.8 and more it is very strong.

The Expression of Ethical Climate Types in the Siauliai County State Tax Inspectorate

Organizational ethical climate includes the dominated attitudes towards the organizational standards about the appropriate behaviour inside the organization (Mutebi, 2012). According to J. B. Cullen et al. (2003), ethical climate is related to the factors determining the appropriate behaviour and influencing the decision-making as well as the ethical behaviour of the organization members. The main goal of the ethical theory was to design the model of participants' beliefs associated with the employees' expectations about the ethical issues and behaviour forms in the organization or its departments. According to B. Victor & J. B. Cullen (1989), this model is significant for the heads or managers of the organization who want to know about the existing ethical climate in their organization. With the help of the questionnaire about ethical climate it is possible to estimate the further unethical behaviour expressions, to reduce the risk when the decisions are made improperly. The research proved the impact of ethical climate on relation between work and organization through the employees' attitude. The ethical climate questionnaire (hereinafter ECQ) was applied to survey the organizational ethical climate. This questionnaire was designed in order to obtain respondents' perception about the principles on which organization members make their decisions in various working situations related to the ethical context (Victor & Cullen, 1988). The ethical climate questionnaire (ECQ) made by A. H. Shacklock et al. (2011) was adapted to this survey. ECQ statements reflect employees' perception about the importance of personal ethics, work efficiency, compliance with laws and rules, and existing interests.

A. H. Shacklock et al. (2011) claims that each ethical climate type reveals the different organizational environment context. Performing the survey in public organization the ethical climate type of *public interest* is the most significant. In the questionnaire the given statements are designed to estimate the particular ethical climate types: *efficiency, care, instrumental, independence, laws and rules or public interest*. In order to assess the statement reliability, their inter correlations and how the answers differ for various groups of people, the factorial analysis of ethical climate assessment scales was carried out. Having performed the factorial analysis, the value scales were created. H. Shacklock et al. (2011) claimed that the main and most often found organizational ethical climate types are: *care, instrumental, efficiency, independence, laws and rules or public interest*. Having performed the result analysis it was estimated that all climate types exist in SCSTI. Their dispersion is shown in Fig.1.

The research results proved that the *public interest* is the most dominant in SCSTI (4.09). According to the information, provided by the Seimas of the Republic of Lithuania, *public interest* is the interest of the whole society, determined by the higher aim of the society survival, which is more important than short-term or narrower wealth and profit interests and which reflects and expresses the foreground constitutional society values. This ethical climate type in the public sector is assessed very positively, because organization employees perceive that they are responsible for the public welfare and assurance of their interests; therefore they work for the public interests. Strong *efficiency and laws and rules* ethical climate types are dominated in SCSTI. Comparing

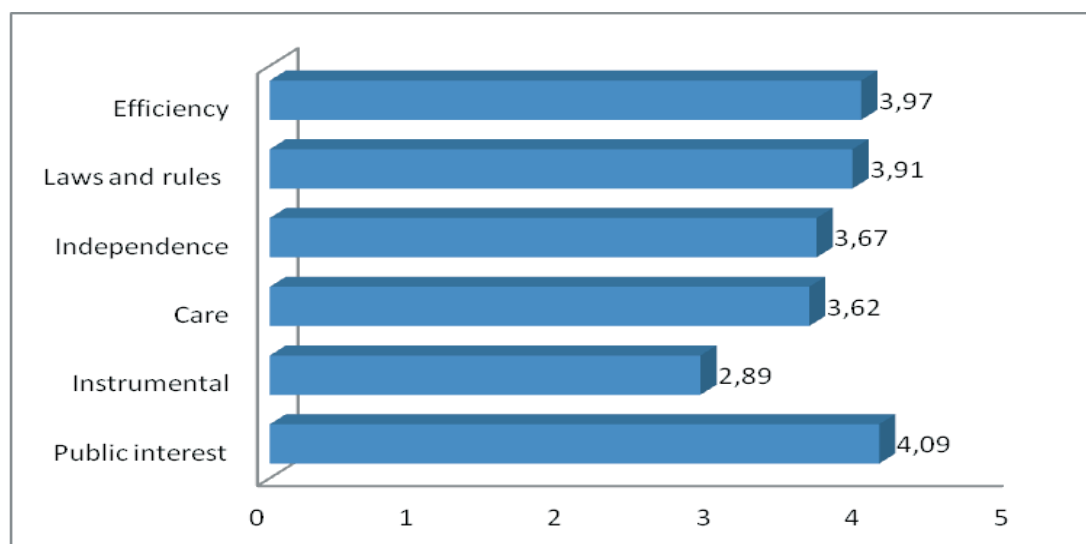


Fig. 1. Dispersion of Existing Ethical Climates in SCSTI (average scale from 1 to 5)



Fig. 2. Employees' Job Satisfaction in SCSTI According to the External Criteria (average in Z scale)

with the research carried out by the scientist Shacklock et al. (2011), *efficiency* ethical climate was not dominated in Australian public sector organizations. These results were determined by the fact that SCSTI organization is administering as well as supervising other state public administration sector organizations. According to the hierarch model of ethical climate types (A. S. M. Leung, 2008), *laws and rules* ethical climate type is the highest in the prevailing human interest intensity, where selfish-egoistic employee's interests appear the least.

Summarizing it can be claimed that public interest ethical climate is the most dominant in SCSTI. This ethical climate type is assessed very positively, because the public officials perceive that they are responsible for the public welfare and the assurance of their interests; therefore they work for the public benefit. Laws and rules of the ethical climate type is typical for governmental organizations, because their activity is strictly controlled and based on the different laws, codes, and provisions.

Research on Job Satisfaction in the Siauliai County State Tax Inspectorate

Lithuanian public officials are characterized by a strong satisfaction of their working activities (G. Merkys, R. Braziene, 2010). In order to set the external factors determining job satisfaction in the Siauliai County State Tax Inspectorate, the respondents were given a block of questions consisting of 10 statements. The statements were adapted according to the research on job satisfaction carried out by C. C. Huang et al. (2012) and his defined assessment criteria. These statements reflect the main external factors determining job satisfaction: satisfaction with the work they do (the nature of work), satisfaction

with co-workers and managers, and satisfaction with the salary they get.

Having surveyed job satisfaction, the highest percentage of imbalance was noticed by assessing the statement "my boss treats me unfairly" (83.8 per cent). The highest percentage of balance was found in the statement that they are happy about their relation with the boss (91.5 per cent). Most of the public officials claimed that their work is interesting (80 per cent) and only 5 per cent of respondents pointed out that they are unsatisfied with the nature of their work. 69.8 per cent of all interviewed public officials claimed that generally they are satisfied with their work. It was estimated that 78.3 per cent of all respondents are satisfied with relations with their co-workers and they think that their colleagues are responsible (82.2 per cent).

Huang et al. (2012) pointed out the main external criteria determining the general job satisfaction. Fig. 2 describes the criteria which define the general job satisfaction in SCSTI.

The research results show that the general job satisfaction of the officials in SCSTI is medium ($m=3.60$). Comparing the differences among the assessed factors, the state officials are mostly satisfied with their relations with managers ($m=4.28$) and co-workers ($m=4.06$). J.J. Davis (1992) claims that the good relation at work has a strong impact on job satisfaction. According to the research results we can claim that a good organizational climate and internal communication exist in SCSTI. However, comparing the external factors and determining job satisfaction, it was noticed that the employees have the least satisfaction with their salary ($m=2.40$). Most scientific research proves that the satisfaction with the salary is usual among the criteria assessing employees' job satisfaction.

Correlations of Ethical Climate and Job Satisfaction

Ethical climate is characterized according to the existing care, laws and codes, rules, independence, and positive influence on various job satisfaction aspects in organization. In such organizations ethical codes are considered, therefore the employees are less stressful at work (Schwepker, 2001). The higher the positive ethical climate level in organization, the more likely it is that employees will be satisfied with their job, will believe and seek organizational goals, and at the same time will increase their devotion to the organization.

Having assessed the strength of the relation between job satisfaction and ethical climate, the correlation analysis was performed and the Pearson correlation ratio was calculated. A correlation ratio can vary from -1 to 1. Interpreting the correlation ratio the correlation interpretations defined by B.Bitinas (2006) were applied: from 0 to 0.2 there is no correlation between the factors; form 0.2 to 0.4 there is a weak correlation; form 0.4 to 0.6 there is a basic correlation; a correlation from 0.6 to 0.8 is strong; and from 0.8 and more it is very strong.

Statistical analysis data proved that statistically significant correlations exist among job satisfaction and many ethical climate types. Their inter-correlations are shown in Table 4.

Table 4

Correlation of Ethical Climate Types with the General Job Satisfaction

	General job satisfaction
	Pearson correlation ratio
Care	0,531
Laws and rules	0,506
Independence	0,462
Public interest	0,355
Efficiency	0,213
Instruments	-0,054

A significant correlation was found among *care*, *laws and rules*, *independence*, and *public interest* ethical climate types. *Efficiency* ethical climate type is weakly correlated with the external factors influencing job satisfaction (satisfaction with salary, relations with co-workers and managers, satisfaction with the nature of work). Statistically significant correlation was not found only between job satisfaction and the ethical climate type based on the instrumental principles, because the egoistic ethical criterion exists in the *instrumental* ethical climate type (when a

personal interest is the foreground for his behaviour and when a person seeks to maximize only his own needs). The correlation of the ethical climate types with the general job satisfaction data partly matches the results of the research carried out by the scientists S. P. Deshpande (1996), Y. D. Wang & H. H. Hsieh (2012). These scientists, carrying out the surveys in various organizations, researched the correlation between ethical climate and the job satisfaction of the employees.

In general, it can be claimed that the ethical climate types, such as care, laws and rules, public interest, independence, and efficiency correlate with job satisfaction. Only the instrumental ethical type has a negative impact on the employees' job satisfaction. In this ethical climate type the employees' actions are based on the egoistic perspective, firstly, in order to maximize their own needs, but not the organizational needs. In order to satisfy the employees with work, it is recommended to develop caring ethical climate type, because their interrelation is the strongest. Caring ethical climate type is characterized by the benevolent and caring employees' behaviour.

Conclusions

B. Victor and J. B. Cullen's (1988) performed research on the ethical climate assessment became the foreground for the ethical climate theory: organizational ethical climate determines the employees' job satisfaction, organizational commitment and ethical employees' behaviour. The topicality of the relations between ethical climate and job satisfaction in the public sector organization has insufficiently been analysed in Lithuania.

A. H. Shacklock et al. (2011) pointed out the most dominated ethical climate types in the public sector organization: care, instrumental, laws and rules, independence, public interest and efficiency. All these ethical climate types were found in SCSTI. In this organization the ethical climate type of public interest is dominated and it is based on the perception of the employees' responsibility for the society welfare, their interest assurance, and work in the public interest. In SCSTI the strong domination of the ethical climate types of efficiency and laws and rules exists.

The external factors of the employees' job satisfaction have been assessed in SCSTI: satisfaction with the nature of the work, satisfaction with co-workers and managers, and satisfaction with salary. It was found that SCSTI public officials are mostly satisfied with their relations with managers.

Having surveyed the relations between the ethical climate types and external job satisfaction factors, the essential correlation was found with the types of ethical climate of care, laws and rules, independence, and

public interest. The ethical climate type of efficiency is weakly correlated with the external job satisfaction factors. A statistically significant correlation was not found between job satisfaction and the ethical climate based on the instrumental principles.

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Organizacijos etikos klimato ir pasitenkinimo darbu sąsajos: Šiaulių apskrities valstybinės mokesčių inspekcijos atvejis

Santrauka

Dažniausiai visuomenės nuomonė ir pasitikėjimas valstybe susiformuoja bendraujant su valstybės įsteigtų organizacijų valstybės tarnautojais. Valstybės tarnautojų elgesį, jų požiūrį į etikos standartus, kurie yra svarbūs dirbant visuomenės labui, veikia etikos klimatas. Etikos klimato tyrinėjimo pradininkai B. Victor ir J. B. Cullen (1988) atliko jo vertinimo tyrimus, kurie yra visos etikos klimato teorijos ir kitų etikos klimato tyrimų pagrindas. Organizacijos etikos klimatas didžiausią įtaką daro darbuotojų pasitenkinimui darbu, organizaciniam įsipareigojimui ir etiškam elgesiui. Kadangi Lietuvoje etikos klimato ir pasitenkinimo darbu santykis viešojo sektoriaus organizacijose nagrinėtas nepakankamai, šis tyrimas leido praktiniu aspektu pagrįsti teorines šio reiškinio prielaidas. Tyrimo tikslas – ištirti ir įvertinti etikos klimata ir jo sąsajas su darbuotojų pasitenkinimu darbu Šiaulių apskrities valstybinėje mokesčių inspekcijoje. Tikslui pasiekti naudoti šie tyrimo metodai: mokslinės literatūros sisteminė ir lyginamoji analizė, anketinė apklausa, statistiniai metodai ir duomenų loginiai analizės būdai (lyginimas, grupavimas, svarbiausių veiksnių išskyrimas ir apibendrinimas).

Šiame straipsnyje teoriniu aspektu nagrinėjama etikos klimato reikšmė ir svarba organizacijai, išskiriama etikos klimato tipologija, aptariami pagrindiniai su etikos klimatu susiję aspektai: etiškas elgesys, organizacinis įsipareigojimas, pasitenkinimas darbu. Išanalizuoti ir susisteminti įvairių Lietuvos ir užsienio mokslininkų darbai, tyrimai etikos klimato tema.

Empiriniu tyrimu buvo siekiama nustatyti Šiaulių apskrities valstybinėje mokesčių inspekcijoje dominuojančius etikos klimato tipus, įvertinti jų pasireiškimo lygį ir etikos klimato sąryšį su darbuotojų darbo pasitenkinimu. Tiriant etikos klimata pasirinktas anketinis tyrimo metodas. Klausimynas buvo sudarytas adaptuojant ir pritaikant A. H. Shallock et al. (2011) ir C. C. Huang et al. (2012) etikos klimato ir pasitenkinimo darbu tyrimų instrumentus. Anketa

sudaryta iš trijų dalių: įvadinės, demografinės ir profesinės, pagrindinės. Įvadinėje dalyje paaiškinamas tyrimo tikslas, nurodoma, kad bus užtikrinamas atsakymų anonimiškumas. Demografinėje ir profesinėje dalyje pateikti keturi klausimai, kurie atskleidė Šiaulių apskrities valstybinės mokesčių inspekcijos darbuotojų demografinius ir profesinius duomenis: lytį, amžių, darbo stažą ir organizacijos skyrių, kuriame dirbama. Pagrindinė anketos dalis sudaryta iš dviejų dalių. Ją sudaro teiginiai apie pasitenkinimą darbu ir organizacijos etikos klimata. Atliekant tyrimą, siekta apklausti visus Šiaulių apskrities valstybinės mokesčių inspekcijos valstybės tarnautojus, nes etikos klimato vertinimo tyrimas turi būti atliekamas visoje organizacijoje. Apklausoje dalyvavo 129 Šiaulių apskrities valstybinės mokesčių inspekcijos valstybės tarnautojai, tai sudaro 72 proc. visų analizuojamos institucijos darbuotojų.

Per Šiaulių apskrities valstybinėje mokesčių inspekcijoje atliktą etikos klimato tyrimą ne tik nustatyti organizacijoje egzistuojantys etikos klimato tipai, bet ir ištirti organizacijos darbuotojų pasitenkinimą darbu veikiantys išoriniai veiksniai bei jų sąsajos su etikos klimatu. Apibendrinus gautus rezultatus, nustatyta, kad Šiaulių apskrities valstybinėje mokesčių inspekcijoje dominuoja viešojo intereso etikos klimato tipas: valstybės tarnautojai rūpinasi visuomenės gerove, stengiasi nepažeisti jos interesų. Įvertinti Šiaulių apskrities valstybinėje mokesčių inspekcijos darbuotojų išoriniai pasitenkinimo darbu veiksniai: pasitenkinimas darbo pobūdžiu, pasitenkinimas kolegomis ir vadovais, pasitenkinimas darbo užmokesčiu. Nustatyta, kad analizuojamoje institucijoje dirbantys darbuotojai labiausiai patenkinti savo santykiais su vadovais. Patvirtintos mokslininkų išvados, jog globos, įstatymų ir taisyklių, nepriklausomybės, efektyvumo, viešojo intereso etikos klimato tipai ir darbuotojų pasitenkinimas darbu yra tarpusavyje susiję.

Pagrindiniai žodžiai: etikos klimatas, pasitenkinimas darbu.

The article has been reviewed.
Received in 29 October 2014, accepted in 11 December 2014