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員工價值觀、目標導向與倫理行為之關聯性研究

The relationships of personal values, goal orientation and individual orientation on business ethics.

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## 中文摘要

隨著時代改變，對企業的評價標準亦在改變中。過去受到讚揚的企業多為財務績效良好或是領導者出眾，然而，現今各界已漸將焦點轉為對企業倫理的重視。2002 年於美國的恩隆弊案，2003 年於台灣理律法律事務所的員工監守自盜案，不僅引發各界關注，亦突顯出員工道德之於企業倫理建立的重要性。企業之運作有賴於個人之組織與共事，企業倫理亦需由員工所共同維繫，因此，如何甄選符合公司之倫理要求之員工將是企業對人力資源管理的未來期許。

鑑於國內企業倫理研究多著重於組織層次，對於個人倫理行為之實證研究卻相對地少。為能有效預測員工違反倫理行為之發生，事先預防，以避免日後可能對企業造成之重大財務損失及形象受損，實有必要深入瞭解影響倫理行為之重要變項，提供企業於人員甄選時之參考。因此，本研究擬探究個人特質面對員工違反倫理行為之影響，主要著重於個人價值觀與目標導向。

個人價值觀會影響員工對於倫理行為之判斷與決策，而道德判斷則為道德動機與行為之前置因素，因此深入了解個人價值觀可有助於預測員工之倫理行為及對不道德行為之預防。其次，員工面對組織任務時之動機及因應方式，對於員工之倫理行為亦應有所影響。目標導向可引導個人行為動機，並引發特定行為。已有實證研究發現目標導向與績效的關係，並主張以目標導向做為甄選工具之一，亦有研究經由實驗發現目標設定會影響倫理行為。目標設定為影響動機之情境因素，而目標導向則是影響動機之個人特質，對於倫理行為傾向亦應有所影響，值得探究。因此，本研究將以個人價值觀及目標導向做為員工倫理行為之前因，分析其可能之關係，並為企業提供實務建議，以挑選符合公司之倫理要求之員工。

本研究透過問卷法調查個人的價值觀、目標導向、以及倫理行為傾向，搜集 181 筆學生資料和 171 筆保險業務員資料，結構方程分析發現學生的增強自我 (resultant self-enhancement) 的價值觀與倫理行為傾向有關；保險業務員的學習導向與倫理行為有關。此一不同的關係，可能與社會化歷程有關，因為學生目前尚未進入職場，對於職場中的倫理行為的認識不多，所以增強自我價值主導倫理行為傾向的程度較高；反觀，保險業務員係為已進入職場一段時間，對於職場倫理有一定程度的認識和瞭解，在這樣的社會情境之下，個人的學習導向反到有比較強的影響。另外，價值觀和目標導向均屬個人差異，兩者之間也存在某種程度的關連，將兩者各別與倫理行為進行分析的結果，則顯示均對倫理行為傾向有其影響力。

組織在挑選新進人員進入職場，以及學生進入職場之前，均應對可能的新進人員或自我的特質和價值觀有一定的瞭解，降低和避免倫理行為可能造成的負面效應。

關鍵字：個人價值觀、目標導向、倫理行為、結構方程模型

## **ABSTRACT**

Values and personality traits are distinct psychological constructs; their relative influences on unethical behavior orientation are seldom to be examined. As prior studies have shown personal values affect individual ethical behaviors, the present study attempts to combined with goal orientation, trait-like construct, to examine their relative influence on unethical behaviors. We recruited 181 undergraduate students and 171 insurance agents to test the effects of personal value and goal orientation on individual ethical behavior are across two samples. Structural equation modeling was performed to see whether the proposed model differ in student and sales agent samples. Empirical evidence revealed that resultant self-enhancement is positively related with unethical behavior intention in student sample and learning orientation is negatively related with unethical behavior intention in insurance sale agents. Discussion and future directions were provided.

Keywords: personal values; goal orientation; ethical behavior intention; structural equation modeling

## **Introduction**

As era changes, the evaluation criterion to enterprises is also in changing. Enterprises praised in the past are mostly that the financial performance was good or the leader was outstanding, however, it has already transferred the focus to business ethics gradually the present day. Due to the bases of employees in enterprises, business ethics also build on employees' morality and ethicality. Therefore, how to select employees who accord with the ethical request of enterprises is the major tasks of human resources management.

Most research of business ethics focus on the organizational level, however, relatively research explore the determinants of individual orientation on business ethics (Finegan, 1994). To predict employees' orientation of ethicality and avoid the worse financial loss resulted from the violation of ethicality, it is necessary to understand why employees perform these unethical behaviors, and provide suggestions for enterprises to select the ethical employees. Thus, this study plans to explore the effects of personal values and goal orientation on individual orientation on business ethics.

## **Theoretical Background**

Personal values influence the judgment and decision of ethicality (Hosmer, 1987; Runes, 1964), and the moral judgment induces the ethical motive and behavior (Clarence & Walron, 1988). Thus, personal values might contribute to predicting individual orientation on business ethics (Akaah & Lund, 1994; Finegan, 1994; Fritzsche, 1991). In addition, employees' motivation and responses to organizational tasks might affect their ethical behaviors. Goal orientation can lead employees' behavioral motive, and specific behaviors (Elliot & Church, 1997; Elliot & McGregor, 2001). Research has found the positive relationship of goal orientation and task performance, and suggested goal orientation as a selection criteria (Cron, Slocum Jr., VandeWalle, & Fu, 2005). It is also found that goal setting predicts employees' unethical behaviors (Schweitzer, Ordonez, & Douma, 2004). Goal setting is the important situational factor of motivation, and goal orientation is the individual trait of motivation (DeShon & Gillespie, 2005). Furthermore, goal orientation might make contribution to employees' unethical behaviors. Therefore, this study will explore the complex relationships of personal values, goal orientation, and individual orientation on business ethics, and provide suggestions for enterprises to select employees with ethicality.

## **Methods**

Personal values (Schwartz, 1992), goal orientation (Button, Mathieu, & Zajac, 1996), and unethical behavior intention (Farh, Burton, & Hegarty, 1999) are surveyed and generated tow samples, 181 students (sample 1) and 171 insurance agents (sample

2), respectively. We carried out analysis with structural equation modeling to see the relative influence of personal values and goal orientation on unethical behavior intentions (Bollen, 1989). Results show that self-enhancement positively influences unethical behavior intention ( $\beta=.44$ ,  $p< .05$ ) in sample 1 but not in sample 2 ( $\beta= .11$ ,  $p> .05$ ). Learning orientation negatively correlated with unethical behavior intention ( $\beta= -.47$ ,  $p< .05$ ) in sample 2 but not in sample 1 ( $\beta= -.08$ ,  $p> .05$ ).

As personal values and goal orientation may share common element, self-interest goal, motivate ones' thoughts, intentions, and behaviors (Olver & Mooradian, 2003). Supplemental analyses are employed for personal values and goal orientation with ethical behavior intentions, respectively, in both samples. In student sample, we found that unethical behavior intention is positively associated with performance orientation ( $\beta= .22$ ,  $p< .05$ ) and resultant self-enhancement value ( $\beta= .49$ ,  $p< .05$ ), respectively. In insurance agent sample, unethical behavior intention is negatively associated with learning orientation ( $\beta= -.43$ ,  $p< .05$ ) but positively correlated with resultant self-enhancement ( $\beta= .19$ ,  $p= .05$ ), independently.

### **Discussions**

The patterns between personal values, goal orientation, and unethical behavior intention are different in across the tow samples. Socialization process may explain the phenomenon we found. With work experiences accumulated over time, employees are more know about the reality, practices, and social accepted behaviors in organization. Thus, personal values are congruent with organizationally and socially accepted values, and their influences may lower than their learning orientation. In contrast, students with less or without exposure to the work environment may not realize the negative effects of unethical behaviors and take serious manners among these ethical behavior judgments. Thus, their resultant self-enhancement value influences their ethical behavior intention heavily.

In sum, we found some support of the relationships between personal values, goal orientation, and ethical behavior intention. For organizations, they can do some managerial practices, such as code of conduct or statement, drawing employees closer to the organizationally and socially accepted behaviors. Also, based on personal values and goal orientation as criterion, organizations can screen out less qualified applicants and select potential applicants who are more congruent with organizational and social accepted values. For individuals, understanding their own personal values and goal orientation, especially for students, can help them adjust to the work environment and less likely to lead them acting in unaccepted manner.

### **Limitations**

In terms of cross-sectional design, causal inferences among constructs, in current study, should be in great caution in mind. Mono method variance might inflate the

observed relations among constructs. We arranged our measures in different point Likert scale attempts to minimize the adversarial effect of CMV. Besides, results of CFA show that participants can tell constructs one another suggested CMV is not serious problem in current study.

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### 研究成果自評

1. 本計畫在執行期間完成之成果為：(1) 針對個人價值觀、目標導向與倫理行為三者關係，於計畫執行期間經大量文獻蒐集和回顧，對於其間之關係有深入的瞭解，並對員工價值觀、目標導向與倫理行為三者關係進行細部推導；(2) 研究計畫結案報告一份。此一成果與預期目標相符。
2. 參與本研究之人員於計畫執行期間，經由蒐集和閱讀國內外相關文獻，對於個人價值觀、目標導向、以及倫理行為有更深的瞭解；培養出對於研究的熱忱，和提升對研究的興趣；透過研究計畫的實地參予與執行，參與人員對於研究流程、研究工具、統計分析更為熟悉。
3. 資料蒐集於執行期間遭遇困難，特別是在蒐集業界員工資料上，因為違反倫理行為之衡量可能引起填答者之不適感，致使資料蒐集時間延後。