2023 - Types of Control (IJAR)

by Lufi Yuwana Mursita

Types of Control, Ethical Work Climates, and Organizational Citizenship Behavior in the Work-from-Home Setting: Lesson Learned from the Covid-19 Pandemic

LUFI YUWANA MURSITA
NURUL MUSTAFIDA
Faculty of Economics and Business, Universitas Hayam Wuruk Perbanas, Indonesia
RIZKI RACHMADIA
Faculty of Economics, Universitas Muhammadiyah Ponorogo, Indonesia

Abstract: *The COVID-19 pandemic has encouraged companies worldwide to adjust their working methods using digital technology, especially with the work-from-home policy. This paper's objective is to investigate the effect of the type of management control on organizational citizenship behavior (OCB) in the work-from-home setting, in which the initial design of the job is not intended to be remote. This study also identifies the mediating role of ethical work climates between the two variables. The data are collected through an online survey with 116 respondents comprising employees who previously worked in non-remote workplace settings before the pandemic. SmartPLS4.0 is utilized to analyze the data. This study suggests that action control (formal control), personnel control (informal control), and cultural control (informal control) have a positive effect on the ethical work climate. At the same time, the effect further escalates positively to organizational citizenship behavior. Therefore, the ethical work climate fully mediates the three types of control on organizational citizenship behavior. The other finding shows no effect of results control on the ethical work climate. This paper provides evidence that the most effective type of control in involuntary enabled remote working settings is the non-results control or so-called behavioral control. This attempt to reveal the implication of sudden remote working on the effect of control practice on OCBs has not been made by previous research, which makes it the novelty of this research.*

Keywords: *Organizational Citizenship Behavior, Ethical Work Climate, Informal Control, Work-from-Home Setting, Types of Control*

Abstrak: *Pandemi Covid-19 telah mendorong perusahaan-perusahaan di seluruh dunia untuk menyesuaikan cara kerjanya dengan memanfaatkan teknologi digital, terutama dengan adanya kebijakan bekerja dari rumah. Tujuan penelitian ini adalah menguji pengaruh jenis pengendalian manajemen pada perilaku kewargaan organisasi (OCB) dalam pengaturan kerja dari rumah, yakni ketika pekerjaan tersebut tidak sejak awal didesain untuk dikerjakan dari jarak jauh. Penelitian ini juga mengidentifikasi peran*

---

* **Corresponding Author:** lufi.yuwana@perbanas.ac.id

mediasi iklim kerja etis di antara kedua variabel. Data dikumpulkan melalui survei daring dengan 116 responden karyawan yang sebelum pandemi bekerja secara luring. SmartPLS4.0 digunakan untuk menganalisis data. Penelitian ini menunjukkan bahwa pengendalian tindakan (pengendalian formal), pengendalian personil (pengendalian informal), dan pengendalian kultural (pengendalian informal) berpengaruh positif terhadap iklim kerja etis. Pada saat yang sama, pengaruh tersebut berpengaruh positif pada perilaku anggota organisasi. Oleh karena itu, iklim kerja etis merupakan mediator penuh tiga jenis pengendalian terhadap perilaku anggota organisasi. Temuan lain menunjukkan tidak ada pengaruh pengendalian hasil pada iklim kerja etis. Studi ini memberikan bukti bahwa jenis pengendalian yang paling efektif dalam pengaturan kerja jarak jauh adalah pengendalian non-hasil atau yang disebut pengendalian perilaku. Jenis pengendalian ini berfokus pada pengaturan hubungan perilaku dan karyawan serta membawa hasil yang lebih baik, yaitu OCB karyawan, dengan meningkatkan iklim kerja etis. Upaya untuk mengungkapkan implikasi kerja jarak jauh yang berlaku tiba-tiba pada pengaruh praktik pengendalian terhadap OCB belum pernah dilakukan oleh penelitian sebelumnya, yang menjadikannya sebagai kebaruan penelitian ini.

Kata Kunci: *Perilaku Kewargaan Organisasi, Iklim Kerja Etis, Pengendalian Informal, Pengaturan Kerja dari Rumah, Jenis Pengendalian*

1. Introduction

In Indonesia, the COVID-19 pandemic has hit the country since March 2020. Regarding the restrictive conditions to work in the office due to the social distancing enactment policy from the government, the pandemic forces people to work from home. That is how Indonesian society used this working mode for the first time, where almost all work sectors implement the system in common. This method highly relies on technology presence but is less feasible for physical monitoring of the managers to the employee behavior (Groen et al., 2018).

Various changes follow the movement from working on-site to work-from-home in employees' behavior toward their jobs. These behaviors are confirmed by previous research, such as in the form of a change in occupational status and mobility (Kramer and Kramer, 2020); leadership behaviors (Stoker et al., 2022); work productivity (Umishio et al., 2022); and also the quality of life and perceived productivity (Weitzer et al., 2021). The most comprehensive research examined the effect of a pandemic on employees' work stress, well-being, mental health, Organizational Citizenship Behavior

(OCB), and employee-customer identification (Yu et al., 2021). It highlights one of the essential employee outcomes, OCB, which is lower during work-from-home because of work stress.

OCB is an essential organizational outcome that will advance the successful and efficient operation of the company (Organ et al., 2006). OCBs also illustrate the informal ways that individuals cooperate and contribute concerning their perceived fairness at work (Organ, 2018). More importantly, an employee's job performance level depends on the level of OCB (Smith et al., 2020; Yu et al., 2021). A previous study found that employees executed OCB at home during off-duty and paid work hours before the pandemic, introducing a physical aspect to the OCB domain (Smith et al., 2020). With the emergence of the pandemic, which separates employees from their physical office, the level of OCB turns out to be questionable. Given the importance of OCB, this situation leads to the urge to analyze the level of work-from-home OCB to provide insight into what the organization needs to maintain the OCB.

Management control decides how to influence, direct, or align employees' behavior with the organization's goals following the stated strategy (Merchant and Van der Stede, 2017). In this remote work setting, management control plays a more vital role in ensuring that employees work well at home and that there is no diminishing job performance (Bellora-Bienengräber et al., 2022; Stoker et al., 2022) since the less feasibility of monitoring the employee directly (Flassak et al., 2023). Meanwhile, the higher the OCB, the higher the job performance since employees feel satisfied with their workplace. Nevertheless, there is no assurance that employees' OCB will remain the same between working on-site and from home (Alshaabani et al., 2021; Yu et al., 2021). Based on measurement, control types are divided into formal (results and action) and informal controls (personnel and cultural) (Merchant and Van der Stede, 2017). This leads to the question of what type of management control will effectively maintain the employee OCBs in the remote setting.

Based on social learning theory (Bandura, 1977), a cognitive process functions beforehand aside from the external reinforcement (i.e., management control) to certain behavior. Previous research in the pre-pandemic era by Goebel and Weißenberger

(2017) found that informal control leads to a more ethical work climate, which is one of the cognitive processes. From this point, this research focuses on confirming the role of the ethical work climate as the mediating factor on the effect of control type on the OCB.

This study examines the effect of management control type on the OCBs with ethical work climate as a mediating factor. This research is important in two ways. First, while the extant research focuses on the impact of the COVID-19 pandemic directly on the change of employee behaviors, only a few research examine how certain managerial components in the remote work arrangement impact the behaviors during the period. It motivates this research to reveal the effect of a particular type of management control on OCB in the work-from-home setting. Second, this research specifically captures the effect of management control type on the employee's OCB based on the employee's perceptions, which are subjected to the managers' control choices.

This study fills the previous research gap and, in a theoretical way, contributes to confirming the alignment with the social learning theory that within social learning, mediational processes that involve certain cognitive aspects determine certain behavior (Bandura, 1977). In this regard, ethical work climate works as a mediational process. This research also contributes to the practice by depicting the control impact on OCB in a sudden work-from-home setting through an ethical work climate; thus, policymakers can be more rigorous in enabling particular types of control in the force majeure context.

This paper consists of five sections. Following the introduction, the following section features a literature review and the development of the hypotheses. The following section introduces the research method and discusses the research results. The final section features the conclusion, which also delineates the implications and limitations of the study.

2. Theoretical Framework

2.1 Social Learning Theory

This research underlies the hypothesis development on social learning theory. This theory helps comprehend how an individual's behavior is shaped by their environment

and the people in their proximity (Bandura, 1977). In this research, the work-from-home setting is the environment; colleagues are the people close to the individuals. Therefore, this theory is considered suitable for explaining the effect of management control on the OCB as one of the employee behaviors.

Social learning theory (Bandura, 1977) explains that increased awareness of ethical issues (i.e., ethical work behavior) can be built through continuing organizational socialization to create social consensus. Mainly, informal control is expected to effectively promote socialization processes that affect the process of employees' ethical reasoning and subsequent behaviors (Hunt and Vitell, 2006; John and Hunt, 1998; Laufer and Robertson, 1997; McClaren et al., 2010). The social learning theory considers the interaction of environmental and cognitive influences on human cognition and behavior (Bandura, 1977).

As opposed to formal ones, reliance on informal control systems may also help employees become more intrinsically motivated and develop stewardship behaviors. They frequently offer higher degrees of empowerment, autonomy, and social connectedness (Davis et al., 1997; Merchant et al., 2003). Employees use their autonomy to achieve organizational objectives (Endenich and Trapp, 2020). In other words, these organizational circumstances resulting from informal controls encourage more helping behavior among employees because they tend to repress pure self-interested motivations. Besides, they also seek to show a greater predisposition to notice ethical difficulties that may conflict with company goals and widely shared standards and values (Caldwell et al., 2012; Caldwell and Karri, 2005; Treviño and Weaver, 2001).

2.2 Organizational Citizenship Behavior

OCB represents an informal way of collaboration and contributions that participants in an organization perform due to their job satisfaction and perceived fairness (Organ, 2018). It refers to the individual actions that are discretionary, not explicitly or directly rewarded by the formal system of rewards, and which, taken together, advance the efficient and effective operation of the organization (Organ, 1988; Organ et al., 2006; Posdakoff and MacKenzie, 1994).

Numerous studies have investigated how OCBs affect unit, team, and firm-level performance indicators. Surprisingly, OCBs at the unit level can produce profitability, sales, the quality and quantity of manufactured products, efficiency, academic achievement, service quality, customer satisfaction, and employee retention (Podsakoff et al., 2014). Thus, OCB is important in determining the future of the organization. Alshaabani et al. (2021) summarized several extant research that found OCB can result from job satisfaction, leadership style, organizational commitment, perceived organizational support, and employee engagement. Therefore, any attempts to increase those factors are aimed at obtaining organizational outcomes from the presence of OCB.

2.3 The Situation in The Covid-19 Pandemic

The Covid-19 pandemic has brought a massive change in social and economic aspects of society. In early 2020, the government enacted a social distancing policy restricting social engagement to prevent the virus from spreading (Rachmawati et al., 2021). Many firms have started implementing a new working method to effectively adapt to these transitions, i.e., teleworking or a policy allowing employees to work from home. This change has significantly impacted how businesses operate and the interaction between employees and employers, adversely resulting in job stress (Irawanto et al., 2021) and technostress (Farmania and Elsyah, 2022) due to technological devices and limited social encounters.

COVID-19 also brings implications for management control change that theoretically influences employee behavior in desirable ways (Merchant and Van der Stede, 2017). A limited study has been conducted on the effect of the pandemic on this aspect of the organization. In the conceptual research, it is initially found that the outcomes of remote work implementation are affected by the organizational control and practices that depend on the antecedents of the remote working environment (Errichiello and Pianese, 2016). According to this research, the antecedent of the remote work setting in the COVID-19 pandemic tends to be institutional or include environmental factors.

The most recent finding by Delfino and van der Kolk (2021) concluded that managers in professional service firms made many changes in the management control

area during the COVID-19 pandemic. It is found that besides the increased stress, the management control changes have been done to adjust to the shift of employee autonomy, altered perceptions of hierarchy, and a diminished sense of interconnectedness within the firm. The research's more specific finding is that action control use is enhanced in exchange for the least employees' physical presence. Action control presupposes that workers are observed through the creation of standard operating procedures for task execution, whose adherence is routinely confirmed by managers, frequently through the direct observation of employees' behavior (Errichiello and Pianese, 2016).

3. Hypothesis Development

3.1. The Effect of Formal Control on Ethical Work Climate

The formal control consists of results control and action control. Results control emphasizes that the company rewards workers who produce desired results (Merchant and Van der Stede, 2017). Results control is applied by the company's management when the information needed is available to accurately measure the employee's achievement of intended outcomes (Eisenhardt, 1985). This research uses ethical work climate as the mediating variable between management control's effect on the OCBs. Thus, results control is expected to have a negative impact on the variable, primarily due to the Covid-19 situation. It is due to the pandemic limits the information to capture performance achievement so that the employees can show it only remotely. Distortion of information may occur during the performance reporting process; thus, this control may not increase employees' ethical work climate.

Furthermore, this pandemic has forced employees to change their work culture from the on-site to the home workplace, which requires more material and psychological resources. Relying too much on restrictive MC components may weaken employee motivation and encourage opportunistic conduct (Van Der Kolk et al., 2015). If enacted during difficulty and exhaustion, a results control will lead to a more damaging effect on the ethical work climate. Foremost, the results control also limits the socialization process due to focusing on individual results, which hampers the

socialization process. Therefore, the results control is expected to have a negative impact on the ethical work climate.

On the other hand, action control refers to the control that focuses on ensuring employees do (do not do) certain behaviors determined by the organization (Merchant and Van der Stede, 2017), e.g., enacting some standard operating procedures. This control is applicable when the tasks can be programmed and monitored (Eisenhardt, 1985). Surprisingly, action controls are found to operate in more unpredictable, turbulent, and hostile environments (Bedford and Malmi, 2015), which is relevant to describe the COVID-19 pandemic. This control is expected to help employees determine their job performance by showing them how to do it properly and diligently. Although distant from the office, employees still have guidelines to perform their jobs correctly by having procedures, manuals, or supervision of rules from the managers. Thus, this control type is proposed to positively affect the ethical work climate.

Therefore, the hypothesis 1 and 2 on formal controls are as follows:

H1. Results control negatively affects the ethical work climate

H2. Action control positively affects the ethical work climate

3.2 The Effect of Informal Control on Ethical Work Climate

Informal control consists of personnel and cultural control. Managers design personnel control to drive employees to perform their jobs satisfactorily through skill, trustworthiness, diligence, enjoyment of the work, and self-appreciated feeling when they do it effectively. Managers use cultural control to produce organizational behavioral norms and encourage employee behavior to the organizational outcomes (Merchant and Van der Stede, 2017). Norms grow in the organization if either challenge-oriented or affiliation-oriented behaviors are often done to create a climate that drives OCB (Ehrhart and Naumann, 2004).

Personnel and cultural controls help foster the spread of fundamental norms and values that raise employees' ethical awareness. They accommodate the management control function by ascertaining the fulfillment of job requirements and establishing shared values (Haustein et al., 2014). As a result, these two informal controls efficiently lead to proper behavior and encourage the institutionalization of social norms (Goebel

and Weißenberger, 2017). As the design, these types of control will result in more socialization among employees within the organization. Even in a pandemic situation, socialization can be connected to the presence of digital technology. Therefore, even though they work remotely, the informal control still drives the employees to communicate better with the other employees and results in a more ethical work climate. In other words, using both types of informal control will lead to a higher ethical work climate. The proposed hypotheses for the informal controls are as follows.

H3. Personnel control positively affects the ethical work climate

*H4. Cultural control positively affects the ethical work climate*

3.3 The Effect of Ethical Work Climate on Organizational Citizenship Behavior

Based on the social learning theory, ethical work climate is an essential cognitive process in socialization, which determines the effect of external reinforcement on employee behavior (Bandura, 1977). Coherent ethical work climates can affect organizational outcomes and create a specific competitive advantage (Victor and Cullen, 1988). The previous research by Goebel and Weißenberger (2017) has confirmed that an ethical work climate positively affects the organizational outcome, i.e., organizational performance. Informal controls are preferable when the organization's outcome measurability is low and the task programmability is imperfect (Eisenhardt, 1985; Ouchi, 1979). It will be effective in increasing socialization. The COVID-19 pandemic distorts the outcome measurability and task programmability due to the incompatibility of the new setting with the existing job design. Therefore, it will be better to use an informal setting to maintain the desired behavior of the employees and outcomes of the organization. Since the level of ethical awareness will determine the decision-making process to proceed with a behavior, it runs a mechanistic role between the cause and effect of the behavior. In other words, the effect of management control type on the OCB is mediated by the level of ethical work climate. This notion leads to the proposed hypothesis below.

H5. Ethical work climate positively affects organizational citizenship behavior

This study seeks to examine the five hypotheses mentioned above. Figure I depicts the theoretical framework of this research.

Figure 1.
Conceptual framework
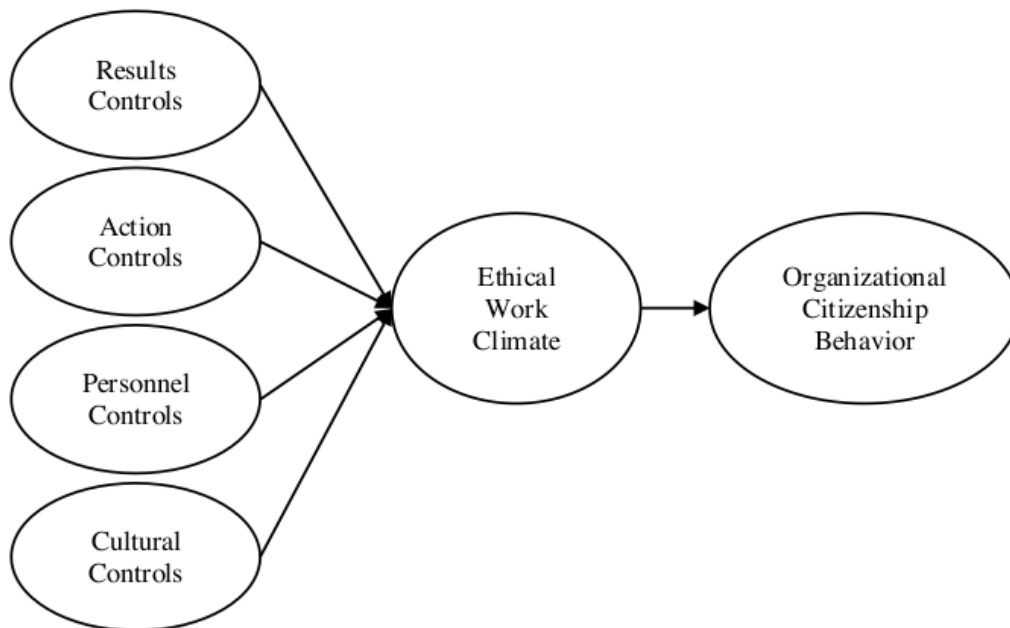
4. Results

4.1. Research Design

This research used an online questionnaire survey by Google form to 116 employees who work under the work-from-home policy in their organization due to the COVID-19 pandemic. The survey was conducted from August to December 2021, i.e., one-and-a-half years of the on-site activity restriction prevailed for the first time to capture the robust employee's perception of the control implemented in their work-from-home job. This study used a snowballing sampling method due to social media's effectiveness in communicating and sharing survey information during social distancing. The instrument was adapted from previous studies and distributed to the respondents in the Indonesian version.

More specifically, two main criteria were determined to select respondents. First, the job design should not be initially remote. It is to prevent a bias in the response since job design determines the employee's behavior in the first place. Significant behavioral

differences will exist between those working remotely from the beginning and those who do not. Second, the respondents had been working before the work-from-home policy was enforced. This criterion was intended to provide a comparison of the on-site working environment compared to the work-from-home setting.

4.2 Operational Definitions and Variable Measurements

Interestingly, according to Smith et al. (2020), OCB is distinguished into two types: OCB-W (OCB at Work) and OCB-H (OCB at Home). OCB-W is OCB performed while employees are working physically at an on-site workplace. It is also the original conceptualization of OCB. On the other hand, OCB-H refers to OCB performed while employees are working remotely from home, e.g., helping behavior to coworkers. This research explicitly measures OCB-H since this study focuses on the work-from-home setting.

The questions for the OCB-H variable were adapted from Smith et al. (2020), who did the first project on the two different types of OCB. The OCB-H items were mostly identical to the OCB-W items, but additional items indicate engagement level while they are physically at home. The instruments consist of 16 items and are measured by a 5-point Likert scale from 1 "never" to 5 "always."

The control instruments were taken from Goebel and Weißenberger (2016). The instruments to measure each type of control used a 6-point Likert scale from 1 "does not apply at all" to 6 "does completely apply." As hypothesized, types of control are divided into formal control (i.e., results control and action control) and informal control (i.e., personnel controls and cultural controls). Five items measured results controls to reflect the control dependence on achieving the employees' performance goals. The action control items, consisting of 5 items, were used to measure the level of control dependence on behavior aspects of the employee. The level of personnel controls was measured by five items corresponding to the level of human resources underlying the control. At the same time, cultural controls were measured by six items to measure the level of usage of norms, beliefs, and values to influence employees' behavior within the organization.

Ethical work climate refers to employees' awareness of ethical issues. The instrument was adapted from Arnaud (2010), who provided 18 measurement items. We used the measurements' whole dimensions to provide further information about which items were stimulated by the control types. This study used a 6-point Likert scale ranging from 1 "strongly disagree" to 6 "strongly agree."

The use of different levels of the Likert scale in this research is due to one foremost reason. The OCB measurement uses a 5-point Likert to accommodate the frequency measurement in terms of time, which consists of never – rarely – sometimes – often – always. Meanwhile, using a 6-point Likert for the type of control and ethical work climate is intended to gain a non-neutral or non-middle response for the variable. This measurement is more suitable for acquiring opinions on the variables' statement, adjusting to the nature of the variables.

4.3 Data Analysis Technique

This research relied on the partial least square (PLS) approach by SmartPLS4.0. There are two stages of testing carried out during the data analysis process, i.e., the outer model (measurement model) and the inner model (structural model) (Hair et al., 2017; Latan and Noonan, 2017).

To determine the support for the hypothesis, this research follows Baron and Kenny (1986) in determining the mediating effect. Full mediation is found when the direct effect of the independent variable on the dependent variable is not significant. At the same time, the effect of the independent variable on the mediator and the further effect on the dependent variable is found. This case indicates that the relationship between independent and dependent variables only indirectly via the mediator. On the other hand, partial mediation is found when both direct and indirect effects of the independent variable on the dependent variable are found with a more significant level in the indirect effect (Baron and Kenny, 1986; Latan and Noonan, 2017).

5. Conclusions, Implications, and Limitations

5.1. Descriptive Statistics

The data in this study was obtained through the distribution of questionnaires aimed at private employees who work in companies in Indonesia. The criteria used as a requirement for respondents are private employees who work full-time (not entrepreneurs or part-time workers), have worked at least since January 2020, and have experienced the work-from-home system due to the COVID-19 pandemic. The questionnaire was distributed online, and 116 respondent data were processed further for the data analysis.

The pilot test of the questionnaire was conducted on 30 people before the main data collection to test the validity and reliability of the data. Since there were no issues in both the data quality measures in this stage, the pilot data was merged with the main data, resulting in the final data number.

Table 1 shows the demographics of respondents, consisting of 54 men and 62 female respondents. Respondents with the position level of staff/executive dominated with 73% of all respondents, followed by supervisors, heads of divisions/departments, and managers as the fewest respondents. About 28% of respondents work in the education and training industry, 17% in the information and communication industry, 10% in the banking and finance industry, and 9% in commerce. The remaining industries are transportation and construction (3%); culture, sports, and tourism (1%); manufacturing (1%); and other sectors not mentioned in the questionnaire, collectively dominating with a 31% share.

Among all the private employee respondents, almost 50% are employees with work for 1.5 up to 3 in the year. A total of 57 respondents do a partial system of work-from-home, and the rest do a full system of work-from-home. Forty-seven percent of the respondents said that working from home increased their working hours, and the rest did not experience a change in working hours.

Table 1.
Respondents' Demographic Data

Characteristics	N=116	Percentage
Gender		
Male	54	47%
Female	62	53%
Title		
Staff / Executive	85	73%
Supervisors	14	12%
Manager	6	5%
Head of Divisions / Departments	11	9%
Industry		
Education and Training	33	28%
Information and Communications	20	17%
Banking and Finance	12	10%
Commerce	10	9%
Transportation and Constructions	3	3%
Culture, Sports, and Tourism	1	1%
Manufacturing	1	1%
Other Sectors	36	31%
Working Period		
1.5-3 years	55	47%
3-5 years	25	22%
5-7 years	14	12%
7-10 years	7	6%
10-20 years	11	9%
>20 years	4	3%

5.2 Data Analysis

Results of The Measurement Model

The measurement model analysis performed the validity and reliability test of each indicator that formed the latent variable or research construct. The validity test consists of two types, i.e., convergent validity and discriminant validity. The results of the convergent validity test in the Appendix were interpreted by the AVE (Average Variance Extracted) value on all variables to show at least 0.50 and each latent variable indicator to show a factor loading value of more than 0.70. These criteria are fulfilled based on the results in the Appendix.

Furthermore, the discriminant validity test must show the cross-loading value of each indicator variable greater than 0.70, and the cross-loading value of one latent variable should be greater than the cross-loading of other latent variables (Hair et al.,

2017; Latan and Noonan, 2017). So, it can be concluded that all indicator items in the latent variable (see the Appendix) are valid.

Nevertheless, this study dropped several items in each variable during the validity test to reach validity. In other words, only valid items are further processed for hypothesis testing. The OCB variable has the highest number of items dropped. The use of OCB-H instruments might cause it because it is still developed in the initial stage, based on Smith *et al*. (2020).

The other case of invalid items is in the ethical work climate. Arnaud (2010), who constructed the items on the Ethical Climate Index (ECI), which used items to measure the ethical work climate, stated that different ECI factors influence different behaviors. It is due to further indicating the different nature and importance of the various climate types. Therefore, Arnaud (2010) suggested that studying the effect of EWCs on different organizational outcomes, employee behaviors, or attitudes should include all of the dimensions of the ECI to investigate which factor of the EWCs influences the particular behaviors and outcomes most strongly. Therefore, it is plausible that some of the items were not found valid because it potentially indicates the more and less strong dimensions to explain the outcome/dependent variables.

In the reliability test, the benchmark is Cronbach's alpha and composite reliability value to show equal or more than 0.70 (Nunnally and Bernstein, 1994). The table in the Appendix shows that all variables passed the reliability criteria. In conclusion, the measurement model analysis ensures that all constructs are valid and reliable. Thus, the data can be further investigated in the structural model.

Results of The Structural Model

At this stage of analysis, this study assessed the quality of the model through the R^2 values. The test results in Table 2 show the R^2 and adjusted R^2 values for the ethical work climate variable of 58.9% and 57.4%, respectively. It means that personnel controls, cultural controls, action controls, and results controls highly explain a 58.9% variance of the ethical work climate variable. On the other hand, the 41.1% must be explained by other variables outside the research model.

Furthermore, Table 2 also indicates that R^2 and R^2 for organizational citizenship behavior are 23.7% and 20.2%, respectively. It shows that ethical work climate variables explain 23.7% of organizational citizenship behavior variance, while the 76.3% variance is explained by other variables excluded in the research model. Overall, the research model's explanatory power can be considered high.

Besides the R^2, the structural model also provides the results of the hypotheses testing from the inter-variables correlation. The H1 proposed that results controls will negatively affect the ethical work climate. The result (Table 2) does not support H1 and shows that results controls (H1: ß=-0.007; t=0.062; p=0.950) do not affect the ethical work climate.

H2, H3, and H4 assume that action controls, personnel controls, and cultural controls positively affect the ethical work climate. The result in Table 2 shows confirmation of these hypotheses. Therefore, action controls (H2: ß=0.312; t=3.102; p=0.0002), personnel controls (H3: ß=0.297; t=2.983; p=0.003), and cultural controls (H4: ß=0.281; t=2.727; p=0.006) positively affect the ethical work climate.

The test on the H5 also provides support. Previously, H5 argued that an ethical work climate positively affects organizational citizenship behavior. The statistical results support this notion (H5: ß=0.517; t=4.139; p=0.000).

The direct effect of the type of controls on organizational citizenship behavior is also analyzed in finding the support for the mediation effect. Based on Table 2, the direct effect of action controls (ß=0.088; t=0.713; p=0.476), personnel controls (ß=-0.217; t=1.452; p=0.147), and cultural controls (ß=-0.019; t=0.119; p=0.905) does not affect organizational citizenship behavior. These results are also relevant to the initial direct effect before adding the mediating variable. Those are also found insignificant. These results indicate that the ethical work climate fully mediates the effect of action controls, personnel controls, and cultural controls on organizational citizenship behavior.

Table 2.
Results of the Structural Model

	Original sample (O)	Sample mean (M)	Std. Dev.	t-statistics (|O/STDEV|)	p-values	Results
Dependent Variable: Ethical Work Climate						
Result Controls	-0.007	0.010	0.107	0.062	0.950	H1 Not Supported
Action Controls	0.312	0.301	0.101	3.102	0.002	H2 Supported
Personnel Controls	0.297	0.295	0.099	2.983	0.003	H3 Supported
Cultural Controls	0.281	0.278	0.103	2.727	0.006	H4 Supported
Dependent Variable: OCB						
Result Controls	0.063	0.068	0.145	0.436	0.663	-
Action Controls	0.088	0.074	0.124	0.713	0.476	-
Personnel Controls	-0.217	-0.215	0.149	1.452	0.147	-
Cultural Controls	-0.019	-0.016	0.157	0.119	0.905	-
Ethical Work Climate	0.517	0.537	0.125	4.139	0.000	H5 Supported

5.2 Data Analysis

The finding on H1 does not align with the social learning theory that a formal control, precisely the results control, will lead to a less socialization effect. The insignificant effect of results control on the ethical work climate shows that this type of control may not be considered to foster an ethical work climate and behavioral outcomes during the work-from-home setting. It may be due to the widely used results control in all industries. Since the one form of results control is the incentive contracts attached to the periodic performance measurement and compensation (Haustein et al., 2014), it probably has no more particular effect on the ethical work climate and the organizational citizenship behavior.

On the other hand, the H2, H3, and H4 test results are concurrently consistent with the social learning theory that control that allows more socialization can provide more intrinsic motivation for ethical awareness and subsequent outcomes, i.e., behavioral outcomes. According to the theory, people acquire social conduct by seeing and copying the actions of others (Bandura, 1977). The action control utilizes procedures, manuals, rules, or restrictions that encourage more socialization among employees. Personnel control also employs self-control through job design, training, or recruitment policies that lead to further socialization. Last, cultural control emphasizing group control via codes of conduct, interaction, and group-based rewards will lead to adequate socialization. This extent of socialization can provide a more ethical work climate.

Therefore, such behavioral control will act more effectively in the middle of the work-from-home setting. ICT enables people to meet virtually through technology, allowing employees to observe and imitate their coworkers' behavior. A reasonable action control can result in a higher perceived ethical work climate that causes an increase in organizational citizenship behavior. These results are also consistent with Errichiello and Pianese (2016) that managers can adopt a mix of managerial approaches (including trust and culture) to address the employees' lack of presence and visibility.

The results of the H5 test confirm the previous research on ethical work behavior's impact on employee outcomes (e.g., Goebel and Weißenberger, 2017; Yu *et al.*, 2021). It indicates that the cognitive aspect (e.g., the ethical work climate perception) will appear to affect the behavioral outcomes of the employees, which is relevant to the social learning theory.

6. Conclusion, Implications, and Limitations

Due to the COVID-19 pandemic starting in March 2020, the work method and media have shifted significantly because of the need to transform on-site work into online work. The remote method results in some struggling employees whose organization does not initially design their jobs in a work-from-home model. Therefore, besides the media alteration, this issue also affects the psychological and behavioral aspects.

This paper analyzes the effect of types of control during the work-from-home setting on organizational citizenship behavior (OCB) one-and-a-half years after the Indonesian government enacted the on-site activity restriction. This research also seeks to confirm the mediating role of ethical work behavior, as the social learning theory predicted, bridging the effect of both observed variables.

The finding of this study shows that results control does not affect the OCB indirectly through an ethical work climate. It supports the notion that utilizing results as employee control was not reasonably effective during the COVID-19 pandemic due to the difficulty and complexity faced by the employee to reach the target. On the other hand, the results of the study support that action control, personnel control, and cultural control positively affect the OCB with an ethical work climate as a full mediator. This finding empirically supports that the effect of the three types of control only prevails on the OCB through ethical work climate activation. The support for the hypotheses indicates the need and urge for more personal, relational control to perform an organizational activity to maintain the employees' OCB during the remote working environment, representing those three types of management control.

This study provides implications for both empirical and practical matters. Empirically, it implies that an ethical work climate is one vital variable activated by types of control to determine the level of behavioral outcomes in the organization. Specifically, the antecedents are the actions control and informal control (personal control and cultural control). Practically, to maintain the level of OCB, an organization needs to withhold organizational performance during the pandemic; results control is not recommended since it provides more psychological burden after the new working method challenges the employee faces. Therefore, focusing on endorsing more intense socialization in the organization should be the priority for the company's managers.

Some limitations adhere to this research. First, the process of dropping items due to validity issues is inevitable. The different cultures and contexts of the referred study for the instrument in Indonesia might lead to it. Second, the social desirability bias may arise during the OCB and ethical work climate questionnaire due to the desire of the respondents to answer the questions based on social standards.

Further research is recommended to conduct a qualitative approach to this topic, e.g., by conducting interviews. This method will investigate OCB level change, which may follow the shift from on-site work to the work-from-home setting.

References

Alshaabani, A., Naz, F., Magda, R., & Rudnák, I. (2021). Impact of perceived organizational support on OCB in the time of COVID-19 pandemic in Hungary: Employee engagement and affective commitment as mediators. *Sustainability*, *13*(14), 1–21. https://doi.org/https://doi.org/10.3390/su13147800

Arnaud, A. (2010). Conceptualizing and measuring ethical work climate: Development and validation of the ethical climate index. *Business and Society*, *49*(2), 345–358. https://doi.org/10.1177/0007650310362865

Bandura, A. (1977). Social Learning Theory. In *General Learning Press*.

Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, *51*(6), 1773–1182. https://doi.org/10.1007/BF02512353

Bedford, D. S., & Malmi, T. (2015). Configurations of control: An exploratory analysis. *Management Accounting Research*, *27*, 2–26. https://doi.org/10.1016/j.mar.2015.04.002

Bellora-Bienengräber, L., Radtke, R. R., & Widener, S. K. (2022). Counterproductive work behaviors and work climate: The role of an ethically focused management control system and peers' self-focused behavior. *Accounting, Organizations and Society*, *96*, 101275. https://doi.org/10.1016/j.aos.2021.101275

Caldwell, C., Dixon, R. D., Floyd, L. A., Chaudoin, J., Post, J., & Cheokas, G. (2012). Transformative Leadership: Achieving Unparalleled Excellence. *Journal of Business Ethics*, *109*(2), 175–187. https://doi.org/10.1007/s10551-011-1116-2

Caldwell, C., & Karri, R. (2005). Organizational governance and ethical systems: A covenantal approach to building trust. *Journal of Business Ethics*, *58*(1), 249–259. https://doi.org/10.1007/s10551-005-1419-2

Davis, G. A., Wilt, C. A., & Barkenbus, J. N. (1997). Extended Product Responsibility: A Tool for a Sustainable Economy. *Environment*, *39*(7), 10–38. https://doi.org/10.1080/00139159709604750

Delfino, G. F., & van der Kolk, B. (2021). Remote working, management control changes, and employee responses during the COVID-19 crisis. *Accounting, Auditing and Accountability Journal*, *34*(6), 1376–1387. https://doi.org/10.1108/AAAJ-06-2020-

4657

Ehrhart, M. G., & Naumann, S. E. (2004). Organizational citizenship behavior in work groups: A group norms approach. *Journal of Applied Psychology*, *89*(6), 960–974. https://doi.org/10.1037/0021-9010.89.6.960

Eisenhardt, K. (1985). Control Organization Approach. *Management Science*, *31*(2), 134–149. https://doi.org/https://doi.org/10.1287/mnsc.31.2.134

Endenich, C., & Trapp, R. (2020). Ethical Implications of Management Accounting and Control: A Systematic Review of the Contributions from the Journal of Business Ethics. *Journal of Business Ethics*, *163*(2), 309–328. https://doi.org/10.1007/s10551-018-4034-8

Errichiello, L., & Pianese, T. (2016). Organizational control in the context of remote work arrangements: A conceptual framework. *Studies in Managerial and Financial Accounting*, *31*, 273–305. https://doi.org/10.1108/S1479-351220160000031009

Farmania, A., & Elsyah, R. D. (2022). *The Phenomenon of Technostress during the COVID-19 Pandemic Due to Work from Home in Indonesia*. 1–21.

Flassak, K., Haag, J., Hofmann, C., Lechner, C., Schwaiger, N., & Zacherl, R. (2023). Working from home and management controls. *Journal of Business Economics*, *93*(1-2), 193-228. https://doi.org/10.1007/s11573-022-01123-7.

Goebel, S., & Weißenberger, B. E. (2016). The Dark Side of Tight Financial Control: Causes and Remedies of Dysfunctional Employee Behaviors. *Schmalenbach Business Review*, *17*(1), 69–101. https://doi.org/10.1007/s41464-016-0005-8

Goebel, S., & Weißenberger, B. E. (2017). The Relationship Between Informal Controls, Ethical Work Climates, and Organizational Performance. *Journal of Business Ethics*, *141*(3), 505–528. https://doi.org/10.1007/s10551-015-2700-7

Groen, B. A. C., van Triest, S. P., Coers, M., & Wtenweerde, N. (2018). Managing flexible work arrangements: Teleworking and output controls. *European Management Journal*, *36*(6), 727–735. https://doi.org/10.1016/j.emj.2018.01.007

Hair, J. F., Hult, G. T., Ringle, C., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (2nd ed.). SAGE.

Haustein, E., Luther, R., & Schuster, P. (2014). Management control systems in innovation companies: A literature-based framework. *Journal of Management Control*, *24*(4), 343–382. https://doi.org/10.1007/s00187-014-0187-5

Hunt, S. D., & Vitell, S. J. (2006). The general theory of marketing ethics: A revision and three questions. *Journal of Macromarketing*, *26*(2), 143–153. https://doi.org/10.1177/0276146706290923

Irawanto, D. W., Novianti, K. R., & Roz, K. (2021). Work from home: Measuring satisfaction between work–life balance and work stress during the covid-19 pandemic in

Indonesia. *Economies*, *9*(3), 96.

John, R., & Hunt, S. D. (1998). *Marketing Researcher Ethical Sensitivity: Conceptualization, Measurement, and Exploratory Investigation.* *62*(April), 92–109. https://doi.org/https://doi.org/10.1177%2F002224299806200207

Kramer, A., & Kramer, K. Z. (2020). The potential impact of the Covid-19 pandemic on occupational status, work from home, and occupational mobility. *Journal of Vocational Behavior*, *119*(May), 1–4. https://doi.org/10.1016/j.jvb.2020.103442

Latan, H., & Noonan, R. (2017). *Partial Least Squares Path Modeling*. Springer.

Laufer, W. S., & Robertson, D. C. (1997). Corporate Ethics Initiatives as Social Control. *Journal of Business Ethics*, *16*(10), 1029–1047. https://doi.org/10.1023/A:1017965820673

McClaren, N., Adam, S., & Vocino, A. (2010). Investigating Socialization, Work-Related Norms, and the Ethical Perceptions of Marketing Practitioners. *Journal of Business Ethics*, *96*(1), 95–115. https://doi.org/10.1007/s10551-010-0451-z

Merchant, K. A., & Van der Stede, W. A. (2017). *Management Control Systems: Performance Measurement, Evaluation and Incentives* (4th ed.). Pearson Education Limited.

Merchant, K. A., Van Der Stede, W. A., & Zheng, L. (2003). Disciplinary constraints on the advancement of knowledge: The case of organizational incentive systems. *Accounting, Organizations and Society*, *28*(2–3), 251–286. https://doi.org/10.1016/S0361-3682(01)00051-4

Newman, A., & Roy, A. (2021). *Ethical Climates in Organizations: A Review and Research Agenda.* *4*(October 2017), 475–512. https://doi.org/10.1017/beq.2017.23

Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). McGraw-Hill Education.

Organ, D. W. (1988). *Organizational citizenship behavior: The good soldier syndrome*. Lexington Books.

Organ, D. W. (2018). Annual Review of Organizational Psychology and Organizational Behavior Organizational Citizenship Behavior: Recent Trends and Developments. *Annu. Rev. Organ. Psychol. Organ. Behav*, *80*(November 2017), 17–18. https://doi.org/10.1146/annurev-orgpsych-

Organ, D. W., Podsakoff, P. M., & MacKenzie, S. B. (2006). *Organizational Citizenship Behavior: It's Nature, Antecedents, and Consequences*. SAGE.

Ouchi, W. G. (1979). A Conceptual Framework for the Design of Organizational Control Mechanisms. Management Science 25(9):833-848. *Management Science*, *25(9)*(September), 833–848. https://doi.org/https://doi.org/10.1287/mnsc.25.9.833

Podsakoff, N. M., Podsakoff, P. M., MacKenzie, S. B., Maynes, T. D., & Spoelma, T. M. (2014).

Consequences of unit-level organizational citizenship behaviors: A review and recommendations for future research. *Journal of Organizational Behavior*, *35*, S87–S119. https://doi.org/https://doi.org/10.1002/job.1911

Posdakoff, P. M., & MacKenzie, S. B. (1994). Organizational Citizenship Behaviors and Sales Unit Effectiveness. *Journal of Marketing Research*, *31*(3), 351. https://doi.org/10.2307/3152222

Rachmawati, R., Choirunnisa, U., Pambagyo, Z. A., Syarafina, Y. A., & Ghiffari, R. A. (2021). Work from home and the use of ICT during the covid-19 pandemic in Indonesia and its impact on cities in the future. *Sustainability*, *13*(12), 1–17. https://doi.org/10.3390/su13126760

Sguera, F., Bagozzi, R. P., Huy, Q. N., Boss, R. W., & Boss, D. S. (2018). The More You Care, the Worthier I Feel, the Better I Behave: How and When Supervisor Support Influences (Un)Ethical Employee Behavior. *Journal of Business Ethics*, *153*(3), 615–628. https://doi.org/10.1007/s10551-016-3339-8

Smith, R. W., Kim, Y. J., & Carter, N. T. (2020). Does it matter where you're helpful? Organizational citizenship behavior from work and home. *Journal of Occupational Health Psychology*, *25*(6), 450–468. https://doi.org/10.1037/ocp0000181

Stoker, J. I., Garretsen, H., & Lammers, J. (2022). Leading and Working From Home in Times of COVID-19: On the Perceived Changes in Leadership Behaviors. *Journal of Leadership and Organizational Studies*, *29*(2), 208–218. https://doi.org/10.1177/15480518211007452

Treviño, L. K., & Weaver, G. R. (2001). Organizational Justice and Ethics Program "Follow-Through": Influences on Employees' Harmful and Helpful Behavior. *Business Ethics Quarterly*, *11*(4), 651–671. https://doi.org/10.2307/3857765

Umishio, W., Kagi, N., Asaoka, R., Hayashi, M., Sawachi, T., & Ueno, T. (2022). Work productivity in the office and at home during the COVID-19 pandemic: A cross-sectional analysis of office workers in Japan. *Indoor Air*, *32*(1), 1–12. https://doi.org/10.1111/ina.12913

Van Der Kolk, B., Bogt, H. J. T., & Van Veen-Dirks, P. M. G. (2015). Constraining and facilitating management control in times of austerity: Case studies in four municipal departments. *Accounting, Auditing and Accountability Journal*, *28*(6), 934–965. https://doi.org/10.1108/AAAJ-03-2014-1660

Victor, B., & Cullen, J. B. (1988). The Organizational Bases of Ethical Work Climates. *Administrative Science Quarterly*, *33*(1), 101–125. https://doi.org/10.2307/2392857

Weitzer, J., Papantoniou, K., Seidel, S., Klösch, G., Caniglia, G., Laubichler, M., Bertau, M., Birmann, B. M., Jäger, C. C., Zenk, L., Steiner, G., & Schernhammer, E. (2021). Working from home, quality of life, and perceived productivity during the first 50-day COVID-19 mitigation measures in Austria: a cross-sectional study. *International Archives of Occupational and Environmental Health*, *94*(8), 1823–1837.

https://doi.org/10.1007/s00420-021-01692-0

Yu, J., Park, J., & Hyun, S. S. (2021). Impacts of the COVID-19 pandemic on employees' work stress, well-being, mental health, organizational citizenship behavior, and employee-customer identification. *Journal of Hospitality Marketing and Management*, *30*(5), 529–548. https://doi.org/10.1080/19368623.2021.1867283

Appendix

Results of the Measurement Model

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
Organizational Citizenship Behavior – Home					**0.873**	**0.873**	**0.913**	**0.725**
Took time to advise, coach, or mentor a coworker	OCBH1	0.557	-	-				
Helped a coworker learn new skills or shared job knowledge	OCBH2	0.649	-	-				
Helped new employees get oriented to the job	OCBH3	0.675	-	-				
Lent a compassionate ear when someone has a work problem	OCBH4	0.727	0.796	0.807				
Lent a compassionate ear when someone has a personal problem	OCBH5	0.685	-	-				
Changed vacation schedule, workdays, or shifts to accommodate a coworker's needs	OCBH6	0.479	-	-				
Offered suggestions to improve how work is done	OCBH7	0.768	0.863	0.893				
Offered suggestions for improving the work environment	OCBH8	0.759	0.849	0.872				
Finished something for a coworker who had to leave early	OCBH9	0.645	-	-				
Helped a coworker who	OCBH10	0.720	0.669	-				

| Questionnaire | Code | Outer Loading | | | Cronbach's alpha | rho_A | Composite reliability | AVE |
		Initial Model	First Modified	Second Modified				
had too much to do								
Volunteered for extra work assignments	OCBH11	0.604	-	-				
Said good things about your employer in front of others	OCBH12	0.564	-	-				
Gave up meals and other breaks to complete work	OCBH13	0.170	-	-				
Volunteered to help a coworker deal with a difficult customer, vendor, or coworker	OCBH14	0.648	-	-				
Went out of the way to give coworkers encouragement or express appreciation	OCBH15	0.818	0.824	0.830				
Defended a coworker who was being "put down" or spoken ill of by other coworkers or supervisor	OCBH16	0.644	-	-				
Results Controls					0.798	0.804	0.867	0.621
Specific performance goals are established for employees	RC1	0.800	0.809	0.809				
Employees' achievement of performance goals is controlled by their respective superiors	RC2	0.511	-	-				
Potential deviations from performance goals have to be explained by the responsible employees	RC3	0.773	0.771	0.774				
Employees receive feedback from their	RC4	0.800	0.826	0.828				

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
superiors concerning the extent to which they achieved their performance goals								
Variable remuneration components are linked to assigned performance goals	RC5	0.749	0.742	0.738				
Action Controls					**0.928**	**0.937**	**0.945**	**0.776**
Superiors monitor necessary steps regarding their employees' achievement of performance goals	AC1	0.872	0.873	0.872				
Superiors evaluate the way in which employees accomplish an assigned task	AC2	0.886	0.885	0.884				
Superiors define the most important work steps for routine tasks	AC3	0.858	0.858	0.857				
Superiors provide employees with information on the most important steps regarding the achievement of performance goals	AC4	0.921	0.921	0.922				
Policies and procedures manuals define the fundamental course of processes	AC5	0.867	0.867	0.868				
Personnel Controls					**0.822**	**0.828**	**0.894**	**0.739**
Our employees are carefully selected whether they fit our organization's	PC1	0.665	-	-				

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
values and norms								
Much effort has been put into establishing the best-suited recruiting process for our organization	PC2	0.859	0.804	0.804				
Emphasis is placed on hiring the best-suited applicants for a particular job position	PC3	0.642	-	-				
Training and development activities for employees are regarded as being very important	PC4	0.848	0.909	0.910				
Our employees receive numerous opportunities to broaden their range of skills	PC5	0.777	0.862	0.862				
Cultural Controls					**0.896**	**0.901**	**0.924**	**0.709**
Traditions, values, and norms play a major role in our organization	CC1	0.786	0.771	0.769				
In our organization, high emphasis is placed on sharing informal codes of conduct with employees	CC2	0.685	-	-				
Our mission statement conveys the organization's core values to our employees	CC3	0.803	0.822	0.823				
Top managers communicate the organization's core values to employees	CC4	0.862	0.847	0.847				
Our employees are aware of the organization's core values	CC5	0.921	0.918	0.917				

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
Our employees perceive the values codified in our mission statement to be motivating	CC6	0.810	0.846	0.847				
Ethical Work Climate					0.912	0.918	0.929	0.622
People I work with would feel they had to help a peer even if that person was not very helpful	CMC1	0.409	-	-				
People in my department feel it is better to assume responsibility for a mistake	CMC2	0.622	-	-				
No matter how much people around here are provoked, they are always responsible for whatever they do	CMC3	0.725	0.747	0.747				
In my department, people are willing to break the rules to advance in the company	CMM1	-0.207	-	-				
Around here, power is more important than honesty	CMM2	-0.278	-	-				
In order to control scarce resources, people in my department are willing to compromise their ethical values somewhat	CMM3	0.044	-	-				
People in my department sympathize with someone who is having difficulties in their job.	EC1	0.766	0.805	0.806				
For the most part, when people around	EC2	0.798	0.820	0.820				

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
here see that someone is treated unfairly, they feel pity for that person								
People around here feel bad for someone who is being taken advantage of	EC3	0.636	-	-				
In my department, people feel sorry for someone who is having problems	EC4	0.707	0.711	0.709				
People around here have a strong sense of responsibility to society and humanity	FOO1	0.793	0.816	0.816				
What is best for everyone in the department is the major consideration	FOO2	0.827	0.869	0.869				
The most important concern is the good of all the people in the department	FOO3	0.814	0.809	0.808				
People around here are mostly out for themselves	FOS1	-0.171	-	-				
People in my department think of their welfare first when faced with a difficult decision	FOS2	-0.269	-	-				
In my department, people's primary concern is their personal benefit	FOS3	-0.385	-	-				
People around here are aware of ethical issues	MA1	0.725	0.719	0.720				
People in my department recognize a moral dilemma right away	MA2	0.670	-	-				

Questionnaire	Code	Outer Loading			Cronbach's alpha	rho_A	Composite reliability	AVE
		Initial Model	First Modified	Second Modified				
People in my department are very sensitive to ethical problems	MA3	0.698	-	-				

intentionally blank

2023 - Types of Control (IJAR)