

Observed Unethical Behavior at Work and Unethical Pro-Organizational Behavior: Evidence of Validity of the Measures

Comportamento Antiético Observado no Trabalho e Comportamento Antiético Pró-Organizacional: evidências de validade das medidas

Comportamiento Antiético Observado en el Trabajo y Comportamiento Antiético Proorganizacional: evidencias de validez de las medidas

Empirical Research Report

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Abstract: Ethical behavior in organizations refers to actions guided by social and moral norms that define what is considered appropriate conduct in the workplace. Unethical behavior, on the other hand, can have negative impacts on both employees and the organization, and therefore must be strategically and continuously identified, monitored, and addressed by managers. This study aimed to find validity evidence for the Brazilian Portuguese versions of two instruments: the Observed Unethical Behavior in Organizations Scale (7 items) and the Unethical Pro-Organizational Behavior Scale (6 items). The instruments were administered online to a sample of 1,219 employees (628 men; mean age = 41.59 years, *SD* = 13.05). Exploratory and confirmatory factor analyses supported the original one-factor structure of each scale, with satisfactory internal consistency. These instruments can support organizational diagnosis by assessing employees' perceptions of unethical behaviors in the workplace, thereby informing managerial and human resources practices aimed at preventing and reducing unethical conduct within organizations.

Keywords: unethical behavior, unethical pro-organizational behavior, organizational ethics, validity evidence.

Resumo: O comportamento ético nas organizações refere-se a ações orientadas por normas sociais e morais que definem o que é considerado uma conduta correta no ambiente de trabalho. Nesse contexto, o comportamento antiético pode gerar impactos negativos nos trabalhadores e na organização e, por isso, precisam ser identificadas, monitoradas e combatidas pelos gestores de forma estratégica e contínua. Este estudo teve como objetivo encontrar evidências de validade das versões em português de dois instrumentos: a Escala de Comportamento Antiético Observado em Organizações (7 itens) e a Escala de Comportamento Antiético Pró-Organizacional (6 itens). Os instrumentos foram aplicados de forma online a uma amostra de 1.219 funcionários (628 homens, média de idade = 41,59 anos, *DP* = 13,05). As análises fatoriais exploratória e confirmatória sustentaram a estrutura original de um fator de cada escala, com consistência interna satisfatória. Esses instrumentos podem dar suporte ao diagnóstico organizacional ao avaliar as percepções dos trabalhadores sobre comportamentos antiéticos no ambiente de trabalho, subsidiando práticas gerenciais e de recursos humanos voltadas à prevenção e à redução de condutas antiéticas nas organizações.

Palavras-chave: comportamento antiético, comportamento antiético pró-organizacional, ética organizacional, evidência de validade.

Resumen: El comportamiento ético en las organizaciones se refiere a acciones orientadas por normas sociales y morales que definen lo que se considera una conducta correcta en el entorno laboral. Por el contrario, el comportamiento antiético puede generar impactos negativos tanto en los trabajadores como en la organización, y por ello debe ser identificado, monitoreado y abordado por los gestores de manera estratégica y continua. Este estudio tuvo como objetivo obtener evidencias de validez de las versiones en portugués brasileño de dos instrumentos: la Escala de Comportamiento Antiético Observado en Organizaciones (7 ítems) y la Escala de Comportamiento Antiético Pro-Organizacional (6 ítems). Los instrumentos fueron administrados en línea a una muestra de 1.219 empleados (628 hombres; edad media = 41,59 años, *DE* = 13,05). Los análisis factoriales exploratorios y confirmatorios respaldaron la estructura original de un solo factor en cada escala, con una consistencia interna satisfactoria. Estos instrumentos pueden apoyar el diagnóstico organizacional al evaluar las percepciones de los trabajadores sobre comportamientos antiéticos en el entorno laboral, contribuyendo a prácticas de gestión y de recursos humanos orientadas a la prevención y reducción de conductas antiéticas en las organizaciones.

Palabras clave: comportamiento antiético, comportamiento antiético pro-organizacional, ética organizacional, evidencia de validez.

Introduction

The unethical conduct of employees in the workplace can produce damaging consequences for organizations and society. The Organization for Economic Co-operation and Development (OECD) asserts that corruption is one of the most destructive issues in society, as it misuses public resources and erodes trust in institutions (OECD, 2017). Immoral acts, such as bribery, fraud, and money laundering, are often reported in both large and small companies, making it imperative to combat corruption. For instance, the Brazilian Office of the Comptroller General (CGU) has made efforts to reduce corruption in both public and private institutions by providing guidelines to help companies develop integrity policies aimed at preventing unethical behavior (CGU, 2015, 2017). While OECD countries have strengthened their anti-corruption and integrity frameworks in recent years, the 2024 OECD Anti-Corruption and Integrity Outlook highlights that implementation and monitoring remain weak in key areas. Countries, on average, meet 76% of OECD criteria on conflict-of-interest regulations but only 40% in practice, and meet 67% of criteria on corruption risk management and audit, but only 33% in actual implementation (OECD, 2024). Moreover, integrity frameworks are often outdated and vulnerable to emerging risks linked to the green transition, artificial intelligence, and foreign interference. These findings underscore the urgent need for governments and institutions to enhance data collection, close implementation gaps, and refine their frameworks to mitigate corruption risks better and promote sustainable economic growth and democratic governance.

From a behavioral perspective, unethical conduct must be understood as the result of interactions between several aspects, including the organizational context, interpersonal influences, individual differences, and cognitive and affective processes. Ethical behavior in organizations encompasses both ethical and unethical acts. It has been defined as actions performed in accordance with (or contrary to) the social norms of how one should behave in the workplace (Treviño et al., 2006, 2014). Building on this view, recent research underscores the complexity of moral decision-making, emphasizing that it is not purely rational but rather shaped by psychological, emotional, and situational factors. Kouchaki and Smith (2025) review these dynamics, outlining how moral decisions in organizations are influenced by individual traits, organizational environments, and even physiological processes. Their work requires a deeper understanding of how moral character, social cues, power dynamics, and evolving technologies influence ethical decision-making over time.

Authors have used different measures of (un)ethical behavior/intention, such as scenarios with ethical dilemmas (de Vries et al., 2017; Finegan, 1994; Jones & Kavanagh, 1996), self-report scales (Newstrom & Ruch, 1975; Peterson, 2002; Reidenbach & Robin, 1990; Treviño & Weaver, 2001), or actual behaviors such as lying in experimental studies (Bersoff, 1999; Perugini & Leone, 2009; Reynolds et al., 2010). Expanding ethical behavior literature, Umphress et al. (2010) introduced the concept of unethical pro-organizational behavior (UPB) to describe unethical actions performed with the intent of benefiting one's organization.

Measuring perceptions of unethical behavior is of significant importance, as it provides managers with feedback on employees' unethical conduct within their work context. Additionally, there is a lack of validated measures for unethical behavior adapted to the Brazilian context, which means that organizations and researchers cannot assess the phenomenon empirically. Further, it is not possible to determine whether it manifests in the same way in the Brazilian cultural context.

Thus, to fill the gap of scales to measure the perception of unethical behavior in Brazil, this study aims to translate and demonstrate validity evidence of two measures of unethical behavior for Brazil, namely, Treviño and Weaver's (2001) scale, with eight items, and Umphress et al.'s (2010) 6-item scale.

Unethical Behavior and Unethical Pro-Organizational Behavior

Although the scientific literature sometimes uses the terms ethics and morality interchangeably (O'Fallon & Butterfield, 2005; Treviño et al., 2006), in this study, we have chosen to adopt the term ethics consistently. This decision is based on the fact that the literature investigating moral issues in organizational contexts typically employs expressions such as organizational ethics and workplace behavioral ethics (de Cremer & Moore, 2020; McLeod et al., 2016). Therefore, for the sake of clarity and alignment with the field, we use the term ethics throughout this work.

Research on ethical decision-making and ethical behavior has substantially developed in recent years, with many reviews and meta-analyses on its definition, antecedents, and consequents (Bedi et al., 2016; Berry et al., 2007; Dalal, 2005; de Vries et al., 2017; Kish-Gephart et al., 2010; O'Fallon & Butterfield, 2005; Pan & Sparks, 2012; Tenbrunsel & Smith-Crowe, 2008). Ethical decision-making is typically based on Rest's (1986) model, which comprises four components: moral awareness (identifying the moral nature of an issue), moral judgment (evaluating and judging a moral issue), moral motivation (establishing moral intent), and moral behavior. In this study, we focus on the last component: moral behavior, which refers to the individual actions that are evaluated as acceptable under the moral norms of behavior (Treviño et al., 2006). Russell et al. (2017) expanded previous definitions of ethical behavior. They claimed that ethical conduct was a component of job

performance, defining it as follows: "Unethical behavior at work is a behavior that violates a prescribed norm that is based on a code of behavior at work that is (a) ascribed to by the relevant organization or professional group, (b) prescribed by relevant regulatory bodies or by statute, or (c) widely endorsed in the society (p. 254)."

Traditionally, the literature has considered unethical behavior and workplace deviance as distinct constructs. Workplace deviance—also referred to as counterproductive work behavior (CWB)—encompasses actions that intentionally violate organizational norms and harm the organization or its members (Bennett & Robinson, 2000). Wiernik and Ones (2018) expand on this concept by suggesting that employee behaviors fall within a broader domain of CWB. They argue that all unethical conduct undermines legitimate organizational goals and therefore belongs within the CWB framework. However, some scholars contend that not all unethical behaviors are necessarily counterproductive. For example, specific actions may violate societal norms (i.e., be unethical) without directly harming the organization. Conversely, some behaviors may conflict with social expectations yet be perceived as beneficial or neutral within the organizational context (Kish-Gephart et al., 2010; Treviño et al., 2014).

Building upon the organizational ethics framework, Umphress et al. (2010) argued that employees might engage in unethical behavior to help their organizations (Umphress et al., 2010). Thus, they propose the concept of unethical pro-organizational behavior (UPB) to characterize this type of conduct that is immoral but seeks to benefit the organization (Umphress et al., 2010). For instance, past studies have given evidence of the importance of this construct. One study showed that organizational identification does not directly predict UPB, but rather that it interacts with reciprocity beliefs, such that those who strongly identify with their organization and hold highly positive reciprocity beliefs have higher odds of engaging in UPB (Umphress et al., 2010). Another study demonstrated a curvilinear relationship between ethical leadership and UPB, with the relationship being stronger for subordinates who had higher levels of identification with their supervisor (Miao et al., 2013). They also found that subordinates who received moderate levels of ethical leadership were more likely to engage in UPB than those with lower levels of ethical leadership (Miao et al., 2013).

Recent research has provided more profound insight into the antecedents, mechanisms, and consequences of UPB. A systematic literature review by Mukherjee and Saritha (2024) highlighted that while attitudinal and contextual factors are widely studied, individual differences and consequences of UPB remain underexplored. The review also cautioned that positive employee traits, such as organizational commitment or job satisfaction, might inadvertently encourage UPB. Similarly, Mishra et al. (2022) emphasized the role of ethical climates and organizational pressure in fostering UPB, showing that employees may rationalize unethical actions if they believe such behavior aligns with organizational expectations or culture. To empirically assess UPB, most studies have adopted the six-item self-report scale developed by Umphress et al. (2010), which captures employees' willingness to engage in unethical behaviors for the benefit of the organization. This scale has been widely validated and remains the most prominent measurement scale in UPB research (Mishra et al., 2022; Mukherjee & Saritha, 2024).

Ethical intention and behavior are difficult to measure because the comprehension of what ethics is varies widely (McLeod et al., 2016) and is highly subject to social desirability. Improvements in the assessment of ethical behavior are necessary to advance the field of organizational ethics. Moreover, measuring constructs related to ethics in different cultural contexts can broaden our comprehension of the phenomenon.

To address these challenges and advance the field of organizational ethics, it is essential to develop and apply alternative assessment strategies. One such strategy is the use of other-report measures, or hetero-assessment, which involves evaluating the perceived behaviors of colleagues or coworkers rather than the respondent's own. This approach helps to reduce the impact of social desirability and offers more reliable results. Furthermore, applying such measures across different cultural contexts not only enhances the generalizability of findings but also deepens our understanding of how ethical behavior is perceived and manifested in diverse organizational environments.

Hence, we aimed to assess the internal validity evidence, reliability, and measurement invariance of two measures of unethical behavior in the Brazilian context. We specifically chose these two scales because they capture complementary yet distinct aspects of unethical conduct in organizations. The Observed Unethical Behavior (OUB) scale measures employees' unethical acts they witness within their organization (MacLean et al., 2014), while the Unethical Pro-Organizational Behavior (UPB) scale assesses unethical actions undertaken by employees with the intention to benefit the organization, despite violating social norms (Umphress et al., 2010). These measures capture employees' perceptions of the occurrence of unethical behavior in organizational contexts, independent of formal rules, managerial practices, or the existence of ethical policies. Thus, they allow the identification of unethical practices as experienced and interpreted by workers, even when

such behaviors are discouraged, tolerated, or implicitly embedded in organizational norms and routines.

The selection of the Observed Unethical Behavior (OUB) scale, from MacLean et al. (2014), and the Unethical Pro-Organizational Behavior (UPB) scale, from Umphress et al. (2010), was theoretically and methodologically driven by their complementary conceptual focus, practical applicability, and empirical support in past research. While other instruments assess ethical intentions or broader counterproductive work behaviors, these two measures specifically capture behavioral manifestations of unethical conduct in organizational settings from distinct yet interrelated perspectives. The OUB scale focuses on employees' perceptions of unethical behaviors enacted by coworkers, offering an alternative to self-report measures and helping to mitigate social desirability bias. In contrast, the UPB scale addresses a qualitatively different phenomenon (unethical actions carried out with the intention of benefiting the organization) highlighting the moral complexity of behaviors that may simultaneously violate ethical standards and align with organizational goals. Additionally, both instruments are brief, easy to administer, and have been used in empirical studies across different organizational contexts and countries, which facilitates their application in applied research and organizational diagnostics. Together, these characteristics support their selection for adaptation and validation in the Brazilian context.

Method

Participants

Participants included 1,219 employees (628 were men, 66 did not provide their sex, Mean age = 41.59 years, SD = 13.05). Most of the participants had at least a bachelor's degree (N = 871). Distinct collections comprise the data: 1) 233 were employees from different Brazilian organizations, 2) 53 were employees from a private Brazilian credit-granting company, 3) 80 were employees of a private Brazilian health company, 4) 193 and 660 comprised public servants of two distinct Brazilian public ministries.

Instruments

We applied two measures of unethical behavior at work. The first was the adapted version of the Observed Unethical Behavior in Organizations Scale (OUB; MacLean et al., 2015), initially developed by Treviño and Weaver (2001), which consisted of seven items on a frequency scale ranging from 1 (Never) to 5 (Very frequent). The adapted scale from MacLean et al. (2015) had eight items. However, one item was removed from our scale ("Dragging out work to get overtime"), because most employees in public organizations in Brazil are not entitled to overtime pay. Participants had to evaluate how frequently they observed other employees from their company performing a list of unethical behaviors.

The second instrument was the Unethical Pro-Organizational Behavior Scale (UPB; Umphress et al., 2010) with six items on a seven-point agreement scale, from 1 (totally disagree) to 7 (totally agree). On this scale, the referent was changed from "I" to "Other employees" to reduce bias and social desirability. Thus, they had to assess the likelihood of other employees behaving unethically to benefit the organization.

Both instruments were adapted to be applicable to employees from public and private organizations, ensuring that item content and referents were suitable for the distinct institutional contexts of these sectors. The instruments assess the perceived occurrence of unethical behaviors as reported by employees and do not aim to evaluate organizational endorsement or managerial responsibility for such behaviors.

To adapt the scales to the Brazilian context, we followed the guidelines established by the International Test Commission (2017) for the translation and adaptation of tests. First, we employed the back-translation method of the original scale, conducted by two experts fluent in both English and Brazilian Portuguese. From this reverse translation, the semantic equivalence between the retractions and the original scale was evaluated. Subsequently, ten judges evaluated the scale. They were experts on organizational psychology or psychological measures. They verified inconsistencies and the adequacy of the items to the Brazilian context until reaching the criterion of saturation of the answers. Finally, the instrument was evaluated by fifteen employees from different organizations to verify the clarity of the items and determine if they were adequate to the organizational environment found in Brazilian reality. In the end, demographic data of the participants were requested, regarding gender, age, education level, professional qualification, and work experience.

Data Collection Procedures and Ethical Considerations

The questionnaires were applied online using the SurveyMonkey™ tool in different organizations. In the initial data collection, the polls were disseminated and distributed via email to individuals who were working and employed in various organizations. In the other data collections,

we made direct contact with the responsible area of the organization and obtained official consent from the organizations to collect the data. The surveys were distributed to employees via institutional email or through other internal communication.

All ethical procedures recommended for research involving human participants were followed. Participation was entirely voluntary, and all participants were informed about the objectives of the study, the confidentiality of their responses, and their right to withdraw at any time without any consequences. Data was collected anonymously and handled with strict confidentiality, ensuring the integrity and security of the information. The study followed the ethical principles outlined by the American Psychological Association (APA), the Committee on Publication Ethics (COPE), and the Guidelines for Ethics in Research and Scientific Integrity of the Forum of Human, Social, Applied Social Sciences, Linguistics, Letters, and Arts (FCHSSALLA).

Data Analysis Procedures

First, the assumptions were verified to perform the exploratory and confirmatory factor analysis, as established by Tabachnick & Fidell (2013). Missing data were treated before starting the analysis, and normality of the data was evaluated. For both unethical behavior scales, all the assumptions were met.

Next, we randomly split our sample dataset into two equal-sized datasets. One dataset was employed to perform the exploratory factor analysis (EFA) in SPSS version 26, and the second to run the confirmatory factor analysis (CFA) using Mplus Statistical Package (Muthén & Muthén, 2012). We performed EFA and CFA on both scales. As the data were non-normally distributed, we chose the maximum likelihood estimation technique with a test for robust standard errors (MLR).

To assess the model fit, we used the chi-square goodness of fit statistic, the root mean square error of approximation (RMSEA), the comparative fit index (CFI), the Tucker-Lewis index (TLI), and the standardized root mean square residual (SRMR). For RMSEA, values below .05 are considered an excellent fit, and values between .05 and .08 are regarded as a good fit (MacCallum et al., 1996). For CFI, values above .95 are considered an excellent fit, and, for TLI, a value of at least .90 is required to accept a model (Hox & Bechger, 1998). For SRMR, we expect values near zero, which means an excellent fit (Weston et al., 2008).

Finally, to test measurement invariance, we compared whether the latent variable model would remain the same in two groups (men and women) using the MPlus Statistical Package (Muthén & Muthén, 2012). To evaluate it, nested models are organized in a hierarchical ordering with decreasing numbers of parameters, resulting in the addition of parameter constraints at each step (Milfont & Fischer, 2010). We assessed three types of measurement invariance: configural (same structure across groups), metric (same factor loadings across groups), and scalar (same item intercepts across groups). To test measurement invariance, we evaluated the changes in the CFI. The Δ CFI should be smaller than or equal to .01 to have the null hypothesis of invariance not rejected (Cheung & Rensvold, 2002). The dataset generated and analyzed during the current study is available in the Open Science Framework (OSF) repository at https://osf.io/pfbx2/overview?view_only=25270a7693734bfcaa235961e8b313b3

Results

At first, we examined the adequacy of the sample for factor analysis. The KMO measure of sample adequacy was acceptable (OUB = .83; UPB = .88), and the Bartlett test of sphericity was also significant in both scales (OUB $\chi^2 = 1602.77, p < .01$; UPB $\chi^2 = 1411.27, p < .01$). The parallel analysis pointed to a one-factor solution for both scales with all items retained.

Thus, the exploratory factor analysis yielded one distinct factor for each scale. Both scales had an acceptable Cronbach's alpha coefficient (OUB scale: $\alpha = .87$; UPB scale: $\alpha = .88$), providing evidence of satisfactory reliability. In addition, the one-factor accounted for 57.2% (OUB scale) and 63.5% (UPB scale) of the common variance. The factor loadings and item-total correlations for the OUB scale are presented in Table 1, and for the UPB scale in Table 2. These results indicate that each scale has a unidimensional structure.

Table 1

Factor loadings and item-total correlations for OUB Scale

Items	Factor Loading	Item-Total Correlation
1. <i>Levar mais tempo do que necessário para realizar uma tarefa.</i> (Original: Taking longer than necessary to do a job).	.846	.717
2. <i>Usar o tempo no trabalho de maneira ineficaz.</i> (Original: Misuse of on-the-job time).	.818	.653
3. <i>Esconder erros.</i> (Original: Concealing errors).	.817	.729

Items	Factor Loading	Item-Total Correlation
4. <i>Falsificar relatórios de tempo/qualidade/quantidade.</i> (Original: Falsifying time/quality/quantity reports).	.794	.610
5. <i>Alegar doença apenas para ter um dia de folga.</i> (Original: Calling in sick just to take a day off).	.744	.721
6. <i>Mentir para os superiores.</i> (Original: Lying to supervisors).	.725	.763
7. <i>Furtar algo da organização.</i> (Original: Stealing from the company).	.492	.378

Table 2

Factor loadings and item-total correlations for UPB Scale

Items	Factor Loading	Item-Total Correlation
1. <i>Se ajudasse a organização, os(as) funcionários(as) esconderiam a verdade para promover uma imagem positiva da empresa</i> (Original: If it would help my organization, I would misrepresent the truth to make my organization look good).	.862	.779
2. <i>Se ajudasse a organização, os(as) funcionários(as) exagerariam nos benefícios dos produtos e serviços para os clientes e usuário</i> (Original: If it would help my organization, I would exaggerate the truth about my company's products or services to customers and clients).	.844	.751
3. <i>Se ajudasse a organização, os(as) funcionários(as) omitiriam informações negativas sobre a organização ou de seus produtos/serviços para os clientes e usuários</i> (Original: If it would benefit my organization, I would withhold negative information about my company or its products from customers and clients).	.878	.801
4. <i>Se a organização precisasse, os(as) funcionários(as) dariam uma boa recomendação a um(a) colaborador(a) incompetente na esperança de que a pessoa se tornasse um problema de outra organização em vez da nossa</i> (Original: If my organization needed me to, I would give a good recommendation on behalf of an incompetent employee in the hope that the person will become another organization's problem instead of my own).	.773	.669
5. <i>Se a organização precisasse, os(as) funcionários(as) reteriam a emissão de um reembolso a um cliente que foi cobrado indevidamente.</i> (Original: If my organization needed me to, I would withhold issuing a refund to a customer or client accidentally overcharged).	.598	.483
6. <i>Se necessário, os(as) funcionários(as) omitiriam informação ao público que pudesse lesar a organização</i> (Original: If needed, I would conceal information from the public that could be damaging to my organization).	.793	.692

Next, we computed CFA with the other half of the dataset to test its factor structure. For the OUB scale, a significant covariance was observed between Items 1 ("Taking longer than necessary to do a job") and 2 ("Misuse of on-the-job time"). These items share close semantic and situational content, as both refer to inefficient use of working time, which may lead respondents to perceive them as co-occurring behaviors in everyday organizational contexts. Allowing their residuals to correlate was therefore theoretically justified, as it reflects shared specific variance not fully captured by the general unethical behavior factor. Thus, we carried out the re-specification of the model, controlling for this covariance, which resulted in a significant improvement in its fit. This re-specification was parsimonious and limited to a single theoretically meaningful covariance, resulting in a significant improvement in model fit.

Both scales showed an adequate index of adjustment to a unidimensional model, as in the original proposal – except for the RMSEA value that was slightly higher than that recommended in the literature ($< .06$). The fit indices for both unethical behavior scales are presented in Table 4. All items were kept after EFA and CFA.

Since UPB and OUB are correlated constructs, we also aimed to assess the distinctiveness of the six-item UPB measure from the OUB scale. To accomplish it, we performed a CFA comparing a one-factor model constraining OUB and UPB into a single latent variable with a two-factor model (OUB and UPB as different latent variables). As shown in Table 3, the model comprising OUB and UPB as a single latent variable had a worse fit when compared to the two-factor model.

Table 3*Fit Indices for the Unethical Behavior Scales*

Model	χ^2	<i>df</i>	CFI	TLI	RMSEA (90% CI)	SRMR
OUB – One-factor	70.446*	13	.95	.92	.07 (.06, .09)	.03
UPB – One-factor	45.196*	9	.96	.94	.06 (.05, .08)	.03
One-factor (all items combined)	1233.58*	65	.60	.52	.14 (.13, .15)	.13
Two-factors (OUB and UPB)	327.635*	64	.91	.89	.07 (.06, .08)	.05

Notes: χ^2 = chi-square; *df* = degrees of freedom; CFI = comparative fit index; TLI = Tucker-Lewis index; RMSEA = root mean square error of approximation; SRMR = standardized root mean square residual.

Next, we present descriptive statistics and correlations between the evaluated constructs in the entire sample, considering the final structure of the scales (Table 4). Notably, observed unethical behavior showed a strong positive correlation with unethical pro-organizational behavior ($r = .59, p < .01$), suggesting that individuals who witness unethical conduct are more likely to engage in unethical actions intended to benefit the organization. Age was negatively correlated with unethical pro-organizational behavior ($r = -.18, p < .01$), indicating that younger employees may be more prone to such behaviors.

Table 4*Means, Standard Deviations, and Correlation Matrix of Variables*

Variables	Mean	SD	1	2	3	4
1. Age	37.88	12.24	-	-	-	-
2. Observed Unethical Behavior	2.03	.78	-.07	.06	-	-
3. Unethical Pro-Organizational Behavior	2.29	1.42	-.18**	.02	.59**	-

Notes. * $p < .05$, ** $p < 0.01$

Finally, we tested the measurement invariance between groups (men and women) for both scales. The results are presented in Table 5. For the UPB scale, there was evidence of invariance of the measurement, since the variance of CFI was less than .01 between models. The configural invariance model indicated acceptable model fit (CFI and TLI values above .95 and .90, SRMR values below .05, and a reasonable RMSEA), and the metric invariance model was also supported (CFI = .96, TLI = .95, SRMR = .03). The scalar model also provided a good fit (CFI = .95, TLI = .95, SRMR = .04). However, for the OUB scale, we did not find evidence for measurement invariance, since the invariance models had no acceptable fit.

Table 5*Tests of measurement invariance for OUB and UPB Scales*

Scale	Model	χ^2	<i>df</i>	CFI(Δ CFI)	TLI	RMSEA	SRMR
OUB	1. Configural invariance	408.608	28	.831	.746	.142	.065
	2. Metric invariance	418.981	34	.829 (.002)	.789	.129	.077
	3. Scalar invariance	456.490	40	.815 (.014)	.806	.124	.074
UPB	1. Configural invariance	100.374**	18	.965 (-)	.942	.082	.033
	2. Metric invariance	106.757**	23	.964 (.001)	.954	.073	.039
	3. Scalar invariance	124.708**	28	.959 (.005)	.956	.071	.041

Notes. χ^2 = chi-square; *df* = degrees of freedom; CFI = comparative fit index; RMSEA = root mean square error of approximation; TLI = Tucker-Lewis index; SRMR = standardized root mean square residual.

Discussion

Measuring the perception of unethical behavior is crucial for enabling organizations to understand employees' awareness of unethical conduct in their work context. Despite the importance of this measure, the Brazilian scenario still lacks a diversity of instruments with validity evidence for assessing unethical behavior in organizations. The limited availability of tools restricts the ability to examine the phenomenon from different conceptual perspectives.

Thus, to fill this gap, this study aimed to provide validity evidence for two measures of unethical behavior in organizations in a Brazilian version. Both scales demonstrated good psychometric properties and acceptable reliability; therefore, they can be utilized in future research and

organizational contexts. The original factorial structure of the UPB scale and of the OUB scale was corroborated by the CFA results, suggesting construct validity concerning our samples. In addition, the use of OUB and UPB as a single latent variable shows a worse fit than the two-factor model, which means that it is better to treat each one as a different single latent variable.

The factor analysis revealed a one-factor structure for each of the two scales, consistent with the structure proposed by the original authors. For the Observed Unethical Behavior (OUB) scale, a single factor emerged, replicating the original study by MacLean et al. (2015), in which one factor consisting of eight items was identified ($\alpha = .91$). In our Brazilian Portuguese adaptation, the OUB scale showed similarly strong internal consistency, with a Cronbach's alpha of .87, indicating that the instrument maintains acceptable reliability in the new cultural context. Regarding the Unethical Pro-Organizational Behavior (UPB) scale, our results also supported a one-factor solution, consistent with the original findings reported by Umphress et al. (2010), where the scale demonstrated high reliability ($\alpha = .89$). In our sample, the UPB scale yielded a Cronbach's alpha of .88, confirming its reliability for use in Brazil.

The UPB scale retained its original six items. In the case of the OUB scale, we chose to remove one item to fit the Brazilian organizational scenario better; therefore, its version adapted to Brazil has seven items (instead of eight). We believe that the removal of the item "Dragging out work to get overtime" allows the widespread use of this measure in Brazil, as many workers in public organizations are prevented by law from receiving payment for overtime work. Thus, both scales can be used in public and private Brazilian organizations.

Results also demonstrate the influence of demographics and the robustness of the measurement instruments. Age was negatively correlated with unethical pro-organizational behavior (UPB), suggesting that younger employees may be more inclined to engage in such actions. Gender, however, did not show significant associations with either observed unethical behavior or UPB, indicating that these behaviors may be relatively consistent across male and female employees in this sample.

Measurement invariance testing further clarified the reliability of the scales across gender groups. The UPB scale demonstrated strong evidence of invariance, with acceptable fit indices across configural, metric, and scalar models, and minimal changes in CFI values. This supports the conclusion that the UPB construct is interpreted similarly by men and women, allowing for meaningful comparisons across gender. In contrast, the Observed Unethical Behavior (OUB) scale did not meet acceptable fit criteria in any of the invariance models, suggesting that men and women may perceive or report observed unethical conduct differently.

The lack of measurement invariance of the OUB scale across gender groups is consistent with prior research suggesting that men and women may differ in how they perceive, evaluate, and respond to ethical issues in organizations. Meta-analytic and review studies indicate that women tend, on average, to report higher ethical standards and lower tolerance for unethical behavior than men, although effect sizes are typically small (Kish-Gephart et al., 2010; O'Fallon & Butterfield, 2005). From a social perspective, gender differences in moral sensitivity and ethical awareness have been discussed in the literature, with women often described as being more attentive to relational and normative aspects of moral situations (Treviño et al., 2014). In organizational contexts, these differences may translate into distinct thresholds for classifying observed behaviors as unethical, as well as variations in exposure to or awareness of certain types of misconduct. On the other hand, UPB involves intentions or hypothetical willingness to engage in unethical actions to benefit the organization, rather than the direct observation of concrete behaviors. Because these behaviors are often framed as ambiguous, justified by loyalty, or morally neutralized in organizational discourse, they may be interpreted more similarly by men and women. Therefore, the absence of invariance in the OUB scale may reflect genuine gender-related differences in the perception and reporting of unethical behavior, rather than solely measurement bias. Nonetheless, future research is needed to disentangle perceptual differences of these effects.

A strength of this study lies in the composition of the sample, which included professionals from a wide range of sectors and organizational contexts. This diversity enhances the generalizability of the findings and strengthens the ecological validity of the results. Furthermore, we strategically modified the referents of the scale items to third-person formulations. This methodological choice was made to minimize social desirability bias and encourage more honest responses, particularly when dealing with ethically sensitive topics.

By validating these measures in the Brazilian context, this study makes a significant contribution to the literature on organizational ethics. It offers both researchers and practitioners reliable and culturally adapted instruments to assess the perceived occurrence of unethical behaviors in the workplace. By capturing employees' perceptions of unethical behavior, these instruments provide organizations with valuable information about ethical dynamics that may reflect cultural, normative, or policy-related issues. A key advantage of these measures lies in their focus on employees' actual perceptions of unethical conduct, rather than relying solely on the formal existence

of organizational structures or mechanisms, such as codes of ethics or whistleblowing channels, which do not necessarily translate into the absence of unethical behavior in practice. These instruments can facilitate further investigations into the antecedents, correlates, and consequents of unethical conduct in organizational settings.

The positive association between observed unethical behavior (OUB) and unethical pro-organizational behavior (UPB) has important practical implications for organizational contexts. Environments in which unethical behaviors are frequently observed may gradually normalize norm violations, creating an ethical culture in which unethical actions are perceived as acceptable or even necessary to achieve organizational goals. From a social learning perspective (Bandura, 1977, 1986), exposure to unethical conduct can signal implicit approval, reducing moral constraints and encouraging employees to rationalize unethical actions as adaptive responses or survival strategies within the organization. In such contexts, UPB may emerge not only as an individual choice but also as a contextualized behavior shaped by organizational norms, peer behavior, and performance pressures. This dynamic is consistent with prior research in organizational ethics suggesting that unethical behavior can spread through social modeling and reinforcement mechanisms, shaping shared norms and ethical climates (Brown & Treviño, 2006; Treviño et al., 2006).

Despite these strengths, the study has some limitations that should be acknowledged. The instruments assessed participants' perceptions of how frequently or how likely others in their organization engage in unethical behavior. They did not capture respondents' own unethical actions or actual observed misconduct. Therefore, the results reflect perceived behaviors. For a more comprehensive validation, future research may benefit from including multi-source reports or behavioral indicators to better assess the alignment between perceived and actual behaviors. In addition, we employed a split-sample approach to conduct exploratory and confirmatory factor analyses in independent subsamples. Although this strategy is commonly recommended to reduce overfitting when sample size is sufficiently large, it also entails important limitations. Therefore, future studies are encouraged to replicate the present findings using bootstrap-based validation or independent samples to further strengthen the robustness and generalizability of the factorial structure of these instruments.

Although actual behavior is not measured, workers' perception of the likelihood or frequency that their colleagues will engage in unethical acts is critical, as their colleagues' behaviors strongly influence workers' actions. Thus, knowing about workers' perceptions of the possible engagement of their colleagues in unethical behavior is as important as being aware of actual unethical behavior, as these workers are influenced by the behaviors they believe their colleagues will have, as we pointed out earlier (Gino et al., 2009; Treviño et al., 2014).

Additionally, although the sample consisted entirely of Brazilian employees, it does not represent the full diversity of Brazil's workforce. Regional, organizational, and sector-specific differences across the country may significantly influence how unethical and pro-organizational unethical behaviors are perceived and reported. As such, while the instruments demonstrated adequate psychometric properties within this context, future research should aim to include participants from a broader range of regions and organizational types to enhance the generalizability of the findings. Cross-cultural validation in varied occupational settings remains essential for wider application.

Future research should further explore the application of these instruments within public and private organizational contexts. Public and private sector organizations are governed by distinct institutional logic, regulatory demands, and accountability structures, which may shape both the occurrence and the interpretation of unethical and unethical pro-organizational behaviors. Applying these measures separately in public and private settings would allow researchers to examine whether the constructs operate similarly across sectors and to assess potential differences in their prevalence or expression. Although our sample size comprised employees from both sectors, these qualitative differences were not explicitly examined in the present study. Measurement invariance was tested across gender groups; however, testing invariance across public and private sector employees could provide additional insights into whether the constructs are perceived similarly in these distinct organizational contexts. Such analyses could enhance the contextual sensitivity of the instruments and contribute to a more comprehensive understanding of unethical behavior across organizational sectors.

Public and private organizations are embedded in distinct institutional environments, characterized by different accountability mechanisms, and normative expectations, which may influence employees' perceptions of unethical conduct. As a result, behaviors that are clearly defined as unethical in one sector may be interpreted with greater flexibility or ambiguity in another. This contextual variability is particularly relevant for perception-based measures of unethical behavior, as respondents must first recognize and interpret a given action as ethically inappropriate before reporting its occurrence or likelihood. Acknowledging these sectoral differences is therefore essential

for advancing a more nuanced understanding of unethical behavior in organizations and for guiding future research on the applicability of ethical behavior measures across public and private settings.

Therefore, the validated instruments presented in this study offer valuable tools for researchers and practitioners seeking to understand and manage the ethical context within organizations. By identifying perceived patterns of unethical behavior, organizations can proactively design interventions and policies that foster a more ethical work environment.

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