The Ethicality and Political Skill of Leaders and Subordinate Job Satisfaction: A Study of Accounting Faculty

Donald L. Ariail

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THE ETHICALITY AND POLITICAL SKILL OF LEADERS AND SUBORDINATE JOB SATISFACTION: A STUDY OF ACCOUNTING FACULTY

by

DONALD L. ARIAIL

(Under the Direction of Daniel W. Calhoun)

ABSTRACT

Using a sample of 539 accounting faculty teaching in the United States, this study explored perceptions of the ethicality and political skill of their direct supervisors and self-reported levels of job satisfaction. Ethicality was measured with the Ethical Leadership Scale (ELS) and the Behavioral Integrity (BI) Scale. These measures, which were highly correlated, were proxy measures for accounting faculty perceptions of the tone-at-the-top (TATT)—the ethical leadership under which faculty teach and research. The results indicated that while the majority of accounting faculty perceived their direct supervisor as being ethical, about a third (28% BI, 34.8% ELS) of them did not affirmatively do so. This latter finding may perhaps be indicative of unethical work environments that have been found to promote unethical behaviors, such as research misconduct, and of unethical work environments that are not conducive to the teaching of accounting ethics. The variables of faculty rank, experience, and tenure were found significantly and negatively correlated with faculty perceptions of ethicality. The findings for political skill, which was measured with the Political Skill Inventory (PSI), also indicated that the majority of faculty perceived their direct supervisor as being politically skillful. The PSI was significantly and positively correlated with both measures of ethicality. It has been suggested that the close relationship between perceptions of ethicality and perceptions of political skill may work to confound faculty assessments of the ethical
cultures in which they work. In addition, the majority of accounting faculty were satisfied with their jobs. Job satisfaction was measured with the Michigan Organizational Assessment Questionnaire Job Satisfaction Subscale (MOAQ-JSS). More experienced, higher ranked, and tenured faculty were less satisfied with their jobs and perceived their direct supervisors as being less ethical. Perceptions of ethical leadership, as measured with the ELS, along with the tenure variable explained 37.9% of the variability in faculty job satisfaction. The findings from this research provide benchmarks for accounting faculty perceptions of the TATT and political skill of their direct supervisors and for the job satisfaction of accounting faculty.

INDEX WORDS: Accounting ethics, Ethics education, Tone-at-the-top, Job satisfaction, Subordinate job satisfaction, MOAQ-JSS, Global job satisfaction, Ethical Leadership Scale, Behavioral Integrity scale, Political Skill Inventory, Faculty turnover, Faculty retention, Shortage of accounting faculty.
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DOCTOR OF EDUCATION
THE ETHICALITY AND POLITICAL SKILL OF LEADERS AND SUBORDINATE JOB SATISFACTION: A STUDY OF ACCOUNTING FACULTY

by

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May 2022
DEDICATION

This dissertation is dedicated to Karen Cook Ariail, my dear wife of 40 years, and to my son, Gregory Scott Ariail. Karen has patiently endured my career change from accounting practice to academia and my quest for lifelong learning. Greg, who is a devoted and caring son, is following in my footsteps with a career in academia, although not in the same discipline. I am very proud of him and of his many accomplishments, which include hiking the Appalachian Trail.
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CHAPTER 1
INTRODUCTION

The passage by the U.S. Congress of the Sarbanes-Oxley Act (SOX) of 2002 (SOX, 2002; Clark, 2005) was in response to the numerous business scandals exposed around the end of the twentieth century. High-profile scandals that occurred during this period included Enron, WorldCom, and HealthSouth (Clikeman, 2009). The participation of accountants in perpetuating many of these frauds resulted in SOX requirements, including the creation of the Public Accounting Oversight Board (PCAOB; a non-profit corporation that governs audits of public companies), meant to curb future fraudulent behavior by accountants.

Nevertheless, accountants have continued to be involved in unethical and fraudulent behavior. Since the enactment of SOX, a number of accounting scandals have included unethical acts by Certified Public Accountants (CPA). Examples include the Bernie Madoff fraud (Goldstein, 2015; Gregoriou & Lhabitant, 2009; United States District Court, 2009), the Colonial Bank fraud (Ariail & Crumbley, 2019), and cheating by CPAs at Klynveld Peat Marwick Goerdeler (KPMG) one of the Big-4 international accounting firms (SEC, 2019).

The Bernie Madoff fraud, which was a $50-$65 billion Ponzi Scheme, came to light in 2008 (Zambito et al., 2009). Ponzi Schemes are fraudulent activities where monies from new investors are used to pay returns to old investors (Zuckoff, 2005). Madoff’s fraud was facilitated by CPA David Friehling who for seventeen years performed perfunctory audits—"rubber stamped" fraudulent financial statements (Zambito et al., 2009). His actions were in flagrant violation of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct (Code: AICPA, 2014). Due to his guilty plea and cooperation with prosecutors, Friehling avoided going to jail (Coyne, 2015; Goldstein, 2015; Yang, 2014). The seventy-one-year-old Madoff pled guilty and
was, on June 29, 2009, given a prison sentence of 150 years (Federal Bureau of Investigation, 2009).

In the 2018 PricewaterhouseCoopers (PwC) scandal, CPAs were found guilty of accounting malpractice. The PwC auditors violated numerous PCAOB auditing standards. Ariail and Crumbley (2019) suggested that these infractions also included violations of Code principles related to due care, competence, due diligence, and sensitive professional judgment. Thus, they were professionally negligent in performing their audit of Colonial Bank—negligence that included unethical behavior. The Court ordered PwC to pay damages in the unprecedented amount of $625.31 million (Ariail & Crumbley, 2019). In March 2019 the damages were reduced to $335 million (Cohn, 2019).

In the 2019 KPMG cheating scandal the Securities and Exchange Commission (SEC) charged CPAs with cheating by illegally obtaining advance notice of PCAOB audits, and by manipulating the results of continuing professional education (CPE) tests required due to a previous violation of audit standards. By so doing, KPMG violated ethics and integrity standards, and failed to evaluate quality controls related to ethics (Bramwell, 2019; McKenna, 2019; SEC, 2019). Thus, the SEC (2019) “...found that KPMG engaged in improper professional conduct” (p. 3), which was a violation of the Code (AICPA, 2014). KPMG admitted to guilt and, in addition to agreeing to other remedial actions, and paid a $50 million penalty (SEC, 2019).

Due in large part to the scandals described above, academic leaders are being more intentional in examining the ethical environment (of which a core element is referred to as the tone-at-the-top: TATT; Schwartz, 2013) in accounting academia at colleges and universities around the country. The Association to Advance Collegiate Schools of Business (AACSB, 2004) and various researchers (Braxton et al., 2011; Braxton, 2012; Frisch & Huppenbauer, 2014; Lehmann et al.,
2018) have indicated that for ethics education to be effective, the subject should be taught in an ethical environment. Accounting leaders (e.g., deans, chairs, accounting coordinators) in academia are responsible for setting an ethical TATT through their actions and communication with the university community. The presence of an unethical culture that is often driven by an unethical TATT has been related to unethical behaviors by subordinates (Americ & Craig, 2013; Campbell & Goritz, 2014; King, 2014; Soltani, 2014). An unethical culture has also been linked to accounting academic research misconduct (Elliott et al., 2013) and can also impact the recruitment and retention of accounting faculty (Haven et al., 2020). Moreover, the job satisfaction of employees has been related to ethical leadership (Bogan & Dedeoglu, 2017; Neubert et al., 2009; Palanski et al., 2014). Prior research (Ariail et al., 2021; Harvey et al., 2014) has suggested that perceptions by subordinates of the ethical leadership and political skill of their supervisors can be confused. No prior research has investigated the ethical environment in accounting academia. Thus, a gap in the literature exists warranting further research.

**Background**

To fully explore this situation, a brief background of each of the relevant areas is provided. This includes the teaching of accounting ethics, academic research misconduct in accounting, perceptions of the political skill and ethical leadership of accounting supervisors, the Ph.D. shortage in accounting academia, and the job satisfaction of accounting faculty.

**Teaching Ethics**

After passage of SOX (SOX, 2002) the accounting profession had a renewed interest in teaching ethics. While knowing and interpreting the Code has long been included in the CPA exam, the passage of SOX resulted in many state CPA societies including ethics topics in their continuing professional education (CPE) courses offerings. In all but 11 states, CPA license renewal requires
CPE in ethics. In 2004, the National Association of State Boards of Accountancy (NASBA) recommended that CPA exam applicants be required to have completed a stand-alone college/university delivered ethics course. Due to accounting curriculums being filled with technically required courses, the American Accounting Association (AAA), which is the predominate international organization for accounting academics, opposed this requirement. NASBA acquiesced (Mastracchio et al., 2015). Currently, NASBA’s Uniform Accountancy Act Model Rules (NASBA, 2018) indicates that ethics is a required topic of accounting education that may be achieved in a discrete accounting ethics course (a stand-alone ethics course), or in a program where accounting ethics is integrated into the curriculum. In not requiring a discrete accounting course, NASBA (2018) stated that “. . . universities may choose to integrate the course throughout the undergraduate and/or graduate accounting or business curriculum” (Article 5-2 (d)(6)).

Research conducted by Miller and Becker (2011) investigated faculty opinions about teaching ethics, whether a stand-alone or integrated pedagogy was utilized, and the time spent in class on specific ethic topics. Useable survey responses were received from 232 accounting faculty who taught at different universities located in 44 states. Faculty responses indicated that a majority of the sample (78%) believed that ethics should be taught in accounting programs. The most prevalent (79%) and the most favored (87%) method for delivering ethics content was the integrated approach—only 25% of the universities offered a separate course in accounting ethics. The average time spent teaching ethical topics was only 3.4 hours per course.

Using the integrated approach to teaching accounting ethics is still the vogue. Only five state boards of accountancy require that CPA applicants complete a discrete college/university course in ethics: Illinois, Maryland, Texas, West Virginia, and California (Mastracchio et al., 2015).
With most CPA jurisdictions not requiring stand-alone courses in ethics, many U.S. colleges/universities do not offer a discrete course in the subject. However, most of those that do offer such a course do not make it mandatory. Udeh’s (2019) study of 39 top-ranked graduate accounting programs found that 25 offered a course that addressed ethics. However, only 9 of them had a required stand-alone course.

Teaching ethics in college/university accounting programs is required (NASBA, 2014) and widely accepted (Miller & Becker, 2011). Factors that may differ by program and instructor include the ethical topics covered and modes of content delivery. Another area of potential difference, one that is less often researched or discussed, is that of the culture in which ethics is taught. In Ethics Education in Business Schools (AACSB, 2004), the AACSB emphasized the importance of teaching ethics in the context of an ethical culture. What is taught may be less important than what is observed in that those who teach serve as ethical role models for their students (Braxton et al., 2011; Braxton, 2012; Frisch & Huppenbauer, 2014; Lehmann et al., 2018). In other words, the “ethical walk” of academic leaders needs to meet their “ethical talk” (Amlie, 2010).

Is this happening in accounting academia? Are accounting professors, department chairs, and business school deans setting the ethical examples needed to train future generations of accountants so that they avoid the ethical lapses that all too often are highlighted by accounting scandals? Since unethical tones-at-the-top in organizations have been related to fraud and other unethical behaviors (ACFE, n.d.; AICPA, 2009; Ariail & Crumbley, 2020; Ariail et al., 2021; Campbell & Goritz, 2014; COSO, 1987; King, 2013) the overarching question investigated in the present work is the following: What is the perceived ethical TATT in accounting academia?

Unfortunately, there appears to be some cause for concern. Professors, teaching in a wide variety of disciplines, have committed, and continue to commit, ethical violations such as sexual
misconduct (Braxton et al., 2011; National Academies of Sciences, 2018; Otwell & Mierjeski, 2019), biased treatment of students, demeaning behavior towards students, embezzlement, and research misconduct in the form of plagiarism, which includes use of student’s work without permission or attribution, and the falsification of data (Braxton et al., 2011). In their study of research misbehaviors in the Netherlands, Haven et al. (2020) found that the research climate, which included departmental norms, integrity and socialization, and publication factors, that included attitude and publication stress, respectively accounted for 23% and 15% of research misconduct perceptions. The present author posits that both the research and publication climates in academia are a part of the institutions overall ethical climate. Due to space limitations, the remaining discussion of the ethical misconduct of accounting professors is focused on research misbehaviors.

**Research Misconduct**

Bailey et al. (2001) investigated research misconduct with a sample of 250 accounting faculty who had published five or more articles in one of the 30 top-ranked accounting journals. Their survey included two conditions and five research misconduct related questions concerning the serious research misconducts of fabrication of data, manipulating validity, inappropriate use of statistical testing, lying about the performance of key procedures, and falsely reporting findings.

Bailey et al.’s (2001) results showed a difference in the reporting of misconduct based on the number of years of tenure. Respondents with fewer years of tenure had higher estimates of misconduct. Among other potential explanations for this result, the authors suggested that, over time, research misconduct in accounting may have increased. Overall, as expected, the sampled faculty indicated that less of their own work was tainted (M = 3.7%) than was the work of others (M = 20.9%). Of note, 70% of the respondents who reported about the veracity of their own work
indicated that no misconduct had taken place. Nevertheless, this group of accomplished researchers perceived that about 21% of accounting literature was tainted by some form of serious ethical misconduct (Bailey et al., 2001).

What changes have occurred in the incidence of research misconduct in accounting during the twenty-year period since Bailey et al.’s (2001) investigation? This question was explored by Bailey (2019). His sample of 338 accounting faculty was drawn from those who had published during 2005-2017 in at least one of 12 top-ranked accounting journals.

As in Bailey et al. (2001), the results indicated that faculty reported less of their own work (M = 3.4%) than that of others (M = 31.8%) as contaminated by research misconduct. The mean of self-confessed research misconduct in 2019 of 3.4% was similar to the mean in 2001 of 3.7% reported by Bailey et al. (2001). Nevertheless, perceptions of research misconduct by others increased by 52.1% from a mean of 20.9% to a mean of 31.8%. Thus, almost a third of the sampled accounting faculty indicated that they perceived accounting research as being corrupted by unethical research practices.

Additional survey questions investigated potential reasons for research misconduct. Responses included a few internal motivations such as opportunism and career pressures. However, most motivations for research misconduct were external. Some of the external motivations were pressures of obtaining tenure, and pressures from co-authors, mentors, reviewers, and editors (Bailey, 2019). That is, unethical environments contributed to research misconduct. In regard to “publish or perish” pressures and ethics, one respondent stated the following:

In my opinion, there are many researchers who are unethical in their research practices, which results in an elevated tenure bar that makes it difficult for ‘honest’ researchers to succeed. Over time, I think this has resulted in some individuals, who would otherwise
act ethically, acting unethically in order to obtain tenure. . . .I know at my institution
tenure is all about quality and quantity of publications, with no regard for quality of
teaching. (Bailey, 2019, p. 29)

Bailey (2015) also investigated the relation of non-clinical psychopathy, acceptance of
unethical research practices, and publishing productivity. The unethical practices included those by
journal reviewers, editors, and researchers. According to Psychology Today (Psychology Today,
n.d.), “psychopathy is a condition characterized by the absence of empathy and the blunting of other
affective states. Callousness, detachment and a lack of empathy enable psychopaths to be highly
manipulative” (para. 1). Prior research has related psychopathy to unethical decision-making
(Stevens et al., 2012) and to non-merit-based efforts to obtain career advancement (Chiaburu et al,
2013). Bailey’s (2015) sample was composed of 555 faculty who had published in one of 11 top-
ranked accounting journals.

Bailey’s (2015) results indicated that this sample of accounting researchers were relatively
low in self-reported psychopathy. Nevertheless, psychopathy was positively associated with the
acceptance of unethical practices. Bailey indicated that this result “. . .reflect[ed] more relaxed
views toward unethical practices by individuals higher in psychopathy” (p. 1317). In addition, the
publication count of researchers was positively affected by their acceptance of unethical practices.
That is, the relation between psychopathy and publication count was mediated by acceptance of
unethical practices. Since correlations do not prove causation, Bailey (2015) indicated that research
misconduct “. . .might actually be caused by environmental pressures, not by relaxed ethical
attitudes” (p. 1320).

The above research indicates that research misconduct, though not ubiquitous, does occur in
accounting. The most high-profile example of such misconduct is the case of James E. Hunton.
Before his downfall, Hutton had a stellar reputation as an internationally acclaimed accounting researcher. In 2012 the research data underlying a paper he had published with Anna Gold (Hunton & Gold, 2010) in *The Accounting Review* (TAR) was questioned. TAR, the premier publication of the AAA, was launched by William A. Patton in 1926 (AAA, n.d.).

Hutton’s TAR article was retracted in 2013 (AAA, 2013). This was the first retraction by TAR since 1964 (AAA, 1964). By May 2016, 37 of his works had been withdrawn, a number that placed him in eighth place on Retraction Watch’s (a database of retracted academic papers) all-time list of retracted research (Retraction Watch, 2016). Hutton’s modus operandi was to falsify data that he refused to share with his co-authors. His need for secrecy was supposedly due to confidential agreements he had signed with firms (mainly CPA firms) that prevented him from naming the firm and from sharing the data—only data summaries were supplied to co-authors. In actuality, the confidential agreements did not exist.

Following adoption of the 2014 and 2015 ethical research standards (AAA, 2014a; AAA, 2014b, AAA, 2015), which were a consequence of the Hunton scandal, in 2019 TAR again retracted an article for research misconduct. This 2017 article was titled *Governance and Taxes: Evidence from Regression Discontinuity*. Due to controversies regarding the methodology employed in this research, TAR asked the authors, Andrew Bird and Stephen Karolyi, to provide their data and code. When this information was not forthcoming, the journal withdrew the article (Retraction Watch, n.d.; AAA, 2019).

Following a review of ethics literature, Elliott et al. (2013) opined on ways that faculty misconduct in the forms of plagiarism and fraudulent research can be reduced. Their investigation recognized that university leadership sets the TATT and that “the culture of a specific university can be conducive to faculty plagiarism and fraud” (p. 94). Specifically, they suggested that “ethical
problems arise when faculty are under intense pressure to publish and this is the burden that could cause them to act unethically” (p. 96). These authors offered steps that university leaders can take to improve their ethical cultures. These steps included the use of ethics codes and standards, ethics training, the lessening of research pressures, and the effective punishment of research misconduct.

**Political Skill and Ethical Leadership**

Political skill is the ability of a leader to use their interpersonal social skills to enhance organization objectives (Ferris et al., 2005). Having a good political skill “toolbox” is generally considered a positive attribute of leadership. Nevertheless, research (Ariail et al., 2021; Harvey et al., 2014) have found perceptions of political skill positively related to perceptions of ethical leadership. Thus, Machiavellian type leaders (Silvester et al., 2014) who are high on political skill may be able to manipulate subordinates to wrongly perceive their ethicality—that is, to incorrectly perceive unethical leaders as ethical (Harvey et al., 2014). Such misidentifications could have negative implications for subordinate perceptions of the ethical culture, including the TATT in an organization. Unethical cultures and unethical tones-at-the-top have been related to unethical behaviors by subordinates (Americ & Craig, 2013; Campbell & Goritz, 2014; King, 2014; Soltani, 2014). Therefore, in exploring the perceptions of ethicality of academic leaders in accounting, faculty perceptions of the political skill of their supervisors are incorporated in the present study.

**Doctor of Philosophy Shortage and Job Satisfaction**

Another problem area in accounting academe, which can also be related to ethical leadership, is the shortage of accounting Doctor of Philosophy (Ph.D.) faculty. This shortage emphasizes the importance of developing an ethical culture that promotes the retention of accounting faculty. That is, creating an ethical culture that leads to job satisfaction. In this regard, Mobley and Easley (2019) noted that “while faculty retention is always important, it is even more
so during times of shortage” (p. 324). These authors also asserted that turnover is expensive and causes disruption. Therefore, it is crucial for accounting departments to develop an ethical culture, one that “sustain[s] a positive work environment that is receptive to shared leadership and faculty responsibilities. . .” (p. 334).

A shortage of accounting doctorates has been problematic since at least the 1990s. Campbell et al. (1990) indicated that the retirement of accounting faculty and the expected growth in demand would result in a significant shortage by 2014. Doctoral retirements per year of 34 in 1990 were expected to be at 127 by 2014; and the cumulative estimated faculty shortage of 33 in 1990 was expected to rise to 2,392 in 2014. Unfortunately, Campbell et al.’s (1990) predicted shortages have been realized.

According to the AAA (Leslie, 2008) the number of full-time accounting faculty in the U.S. who were eligible for tenure declined from 6,331 in 1993 to 5,121 in 2004—a decrease of 19.1%. By comparison, tenure eligible faculty in other business disciplines increased by 20.2%. During this same period student enrollment in accounting increased by 12.3%.

The decrease in the supply of accounting faculty was potentially caused by at least the two factors predicted by Campbell et al. (1990): the aging of accounting faculty and fewer numbers of accounting Ph.Ds. being awarded. From 1993 to 2004, the mean age of accounting faculty and the number of faculty who were within 10 years of retirement age increased; and the awarding of Ph.D.s decreased from 195 in 1999-2000 to 150 in 2003-2004—a decline of 23.1% (Leslie, 2008). This trend has continued and according to the American Institute of Certified Public Accountants (AICPA, 2019) U.S. doctoral accounting program enrollment in 2017-2018 decreased by 4.4%. Nevertheless, the number of students pursuing accounting degrees remained relatively high at 241,873. On the other hand, the total of 732 students enrolled in accounting Ph.D. programs in
2017-2018 hit a 16-year low, a 22.6% decrease from 2015-2016. Since about 10,000 “Baby Boomers” (individuals born between 1946 and 1964) retire each day, Mobley and Easley (2019) indicated that business schools will continue to be adversely affected by this age group leaving the workforce.

The shortage of accounting Ph.D.s is not limited to the United States (U.S.). Smith and Urquhart (2018) reported that in the United Kingdom (U.K.) student enrollment in accounting and finance over the past 10 years has about doubled. During this period student to faculty ratios increased by 58%. The shortage of accounting and finance Ph.D.s in the U.K., as in the U.S., is being exacerbated by high retirement rates. In addition, international competition for accounting and finance Ph.D.s has lessened the supply. The U.K.’s response strategies have included increased recruitment efforts and improved salaries and benefits. In the U.K.’s demand driven market, these authors indicated that some faculty seek to improve their salaries by changing institutions or by threatening to do so.

**Salary Inflation and Inversion**

In order to attract and retain “newly minted” Ph.D.s, starting salaries have become inflated, which has resulted in problems with salary inversion. Salaries of lower-ranking professors that exceed the salaries of higher-ranking ones is referred to as salary inversion. Recruiting pressures along with the need to keep higher-level faculty from leaving their current position (Conteh & Orke, 2019; Smith & Urquhart, 2018) have contributed to an overall rise in accounting faculty compensation.

It is common for accounting Ph.D.s to enter the academy as assistant professors with higher salaries than those of their more experienced colleagues. Having served as a member and chair of numerous accounting faculty search committees, the present author provides anecdotal evidence of
the tension caused by salary inversion, which is an ongoing problem in business schools and especially in the field of accounting (Homer et al., 2020; Noe et al., 2017; Schneider & Sheikh, 2012; Smith & Urquhart, 2018). The perceived unfairness of salary inversion may be one cause of job dissatisfaction and resulting problems with faculty retention (Smith & Urquhart, 2018).

**Practitioners Entering Academia**

The shortage of Ph.D.s in accounting is being addressed in various ways. A prevalent approach involves efforts to bring accounting practitioners into academia. Initiatives noted by Prescott et al. (2017) included the AACSB Bridge Program and the Accounting Doctoral Scholars (ADS) program. The AACSB program is designed to help experienced accounting professionals with their transition to academia and the ADS program provides funding for CPAs to pursue a doctoral degree.

With tenured accounting faculty in the U.S. averaging 60 years of age, and with the short supply of accounting Ph.D.s, the AICPA advertises that now is the time for practitioners to enter the academy (Matzke, n.d.). Nevertheless, the shortage of accounting Ph.D.s is not being mitigated by practitioners becoming fulltime accounting faculty. According to Boyle et al. (2013), surveyed practitioners voiced the three major hurdles to them moving from practice to the classroom as the time required to earn a Ph.D., the cost of Ph.D. programs, and the perception that overall compensation was higher in industry than in academia.

In their investigation of why practitioners make the practice-to-teaching transition, Simms and West Jr. (2019) conducted a survey of 125 full-time faculty practitioners. In answer to the question of what needed to be changed to improve the recruitment of accounting practitioners into academia, 34% of respondents indicated that the salaries of faculty practitioners needed to be increased. This response may be indicative of a perceived difference between accounting salaries
inside and outside of academe (Boyle et al., 2013), or it may be reflective of practical experience not being as valued as research (Fish et al., 2017). Pertinent to the present study, 32% (the second highest percentage) of Simms and West Jr.’s (2019) respondents indicated that the lack of respect given to faculty from practice impaired recruitment. Not respecting colleagues is indicative of an unethical TATT driven culture.

**Ethical Culture**

Part of the stress that may cause job dissatisfaction in academia is related to what Edwards and Roy (2017) referred to as the “perverse incentives and hypercompetition” regarding research productivity (p. 51). The TATT emanating pressure to publish can create a culture that promotes unethical behavior (Ariail & Crumbley, 2016; Haven et al., 2020). One of the universities at which Fish et al. (2017) interviewed faculty and administrators indicated that a strategy they used for attracting and retaining accounting faculty was to focus on “selling the culture of their college”—a culture where both teaching and research are valued (p. 126).

With competition for accounting Ph.D.s—both in the U.S. and internationally—driving higher salaries and incentivizing higher-level professors to change jobs in order to increase their compensation (AACSB, 2020; Contech & Orke, 2019; Smith & Urquhart, 2018), it is imperative that all accounting department leaders create an ethical TATT that improves job satisfaction. Many of the efforts to improve faculty recruitment and retention have been only somewhat effective (Boyle et al. 2013; Simms & West Jr., 2019). Problems with the recruitment and retention of qualified accounting faculty persist (AICPA, 2019). By establishing, maintaining or strengthening their ethical cultures, academic leaders in accounting may improve both the recruitment and the retention of faculty.
Employee perceptions of leadership ethicality (TATT) have been found related to organization commitment (Harvey et al., 2014; Kottke & Pelletier, 2013) and affective commitment (Yang et al., 2014). Higher perceptions of the ethicality of leaders fosters an ethical culture which, in turn, lessens employee plans to leave an organization—turnover intentions (Demirtas & Akdogan, 2015). The perception by subordinates of leader ethicality has also been found related to job satisfaction (Bogan & Dedeoglu, 2017; Neubert et al., 2009; Palanski et al., 2014;) and employees who are satisfied with their jobs are less likely to leave the organization (Bogan & Dedeoglu, 2017; Miner et al., 2019). Therefore, a focus on the TATT impacted ethical cultures in accounting academia may be an additional way to address the job satisfaction of faculty and, thus, their retention.

In summary, the above discussion of the background of the study included the teaching of accounting ethics, the need for accounting ethics to be taught in ethical cultures by ethical role models, and research misconduct, including the potential role that an unethical culture plays in such misconduct. Perceptions by subordinates of unethical leadership—an unethical TATT—has been related to accounting frauds. Thus, it is important that subordinates correctly perceive the ethical cultures in which they work. The potential for accounting faculty to misinterpret the ethical culture of their department/school based on the political skill of their supervisor was explored. In addition, the crisis in accounting academia resulting from the shortage of Ph.D.s along with the retirement of “baby boomer” was discussed in relation to ethical leadership (TATT) and job satisfaction.

**Statement of the Problem**

Ethical misconduct by accounting faculty and accounting practitioners is an ongoing problem. When accountants, especially accounting faculty, misbehave, unethical examples are modeled to accounting students. Thus, unethical acts by accounting professors may negatively
impact the ethical culture in which accounting ethics are being taught. The presence of an unethical culture, which is often driven by an unethical TATT, within a university setting also can negatively affect the hiring of qualified faculty and the job satisfaction of current faculty, impacting both the recruitment and retention of this population. Accounting leaders (e.g., deans, chairs, accounting coordinators) in academia are responsible for setting and maintaining the ethical tone (the ethical TATT) they communicate to subordinates (accounting faculty) and to the greater community.

The questions generated by these problems are at least three-fold. First, what are the perceptions by accounting faculty of the ethicality and political skill of their leaders? The perceptions by accounting faculty of the ethical leadership and political skill of their supervisors have not previously been determined. Second, are accounting professors able to differentiate between ethical and unethical leaders due to the influence of perceptions of political skill? And third, how are faculty perceptions of the ethicality of their leaders related to their personal job satisfaction? Answering these questions required an investigation of the perceptions by accounting faculty of the ethicality and political skill of their direct supervisors and required an investigation of the personal job satisfaction of accounting faculty.

**Purpose Statement**

The purpose of this study was to measure the perceptions by accounting faculty of the leader ethicality (TATT) and political skill of their leaders (e.g., accounting department chairs, business school deans) and to measure the job satisfaction of accounting faculty. In addition, this study investigated the relations between perceptions of leader ethicality, leader political skill, and faculty job satisfaction to determine if perceptions of ethicality and political skill are related, and to determine if perceptions of ethicality and/or political skill are also related to job satisfaction.
Moreover, demographic differences in perceptions of leader ethicality and political skill and the job satisfaction of faculty were explored with correlation and regression analyses.

**Research Questions**

This study investigated the following six Research Questions (RQ):

RQ1: For accounting faculty in the U.S., how are perceptions of ethical leadership and perceptions of behavioral integrity related?

RQ2: For accounting faculty in the U.S., how are perceptions of political skill and ethical leadership related?

RQ3: For accounting faculty in the U.S., how is job satisfaction related to perceptions of ethical leadership and perceptions of political skill?

RQ4: What is the perceived leader ethicality (TATT) in accounting academia? That is, for accounting faculty in the U.S., what is the perceived ethicality of their supervisors?

RQ5: For accounting faculty in the U.S., what is the perceived political skill of their supervisors?

RQ6: For accounting faculty in the U.S., what is the level of job satisfaction?

**Significance of Study**

The results of this study will provide benchmarks of the perceived TATT (leadership ethicality) and political skill of direct supervisors in accounting academia. There is no evidence of prior accounting research that has investigated the ethical tone and political skill of academic leaders—defined in this study as direct supervisors of accounting faculty. With perception of unethical tones-at-the-top having been related to accounting frauds and unethical actions by accountants, this study provides insights into the TATT as perceived by accounting faculty. Thus, the findings of this research should be important to faculty who teach accounting ethics and to
administrators who are required to include ethics education in the accounting curriculum. The findings should also be of interest to accounting administrators who are charged with establishing an ethical TATT—an ethical culture or ethical environment—in which students are taught accounting and in which faculty perform research. In addition, the results of this study should be important to accounting practitioners who hire accounting students in that the future ethical conduct of accountants may be impacted by their ethics education—the ethical or unethical TATT in which they were taught.

The relation between perceptions of leader ethicality may be convoluted by perceptions of leader political skill. If so, faculty perceptions of the ethical cultures in which they both teach and research may be affected. Therefore, the findings of this research may have significance for the way accounting ethics is taught (i.e., should political skill be included in ethics training?) and for ethicists. Alternately, the findings regarding the relation between the two measures of ethicality and political skill may have importance regarding the construct validity of the PSI.

With the prevalent shortage of qualified accounting Ph.D.s, the level of job satisfaction in accounting academia has significance for both accounting faculty and for their administrators. Limited research has investigated the level of job satisfaction in academic accounting. The present research not only provides a current benchmark of the job satisfaction of accounting faculty, but also helps determine if job satisfaction is related to perceptions of the TATT and political skill of leaders. Overall, this research is important in that it is the first time an investigation of the TATT and political skill of leaders in accounting academia and of how these variables may impact faculty job satisfaction has been explored.
Procedures

Data were collected using Qualtrics delivered surveys. The survey instrument, which is presented in Appendix B, was composed of a cover letter, 13 demographic questions, and 39 Likert-like scale statements: 10 statements from the ELS, eight statements from the BI, 18 statements from the PSI, and three statements from the MOAQ-JSS. The survey was sent by email to all faculty included in the 2017-2018 Hasselback Accounting Directory (Hasselback, 2018: N = 9,039), accounting faculty at technical colleges in Georgia (N = 42), and participants at the 2021 Georgia Association of Accounting Educators (GAAE) Conference (N = 56). Therefore, in total 9,137 emails were sent to accounting faculty.

The data collected from the survey were analyzed first with descriptive statistics. Cronbach alphas were computed to determine the reliability of the survey statements. A correlation matrix was constructed using all of the study variables. And regressions were computed to identify the effect of specific regressors on the construct of job satisfaction.

Research Questions one (RQ1), two (RQ2), and three (RQ3), which explored the relations of the dependent variables, were analyzed with Pearson’s correlation. Descriptive findings in the form of percentages, means and standard deviations were reported for each of the study constructs. Research Questions regarding faculty perceptions of leader ethicality (RQ4), of leader political skill (RQ5), and of faculty job satisfaction (RQ5) were answered based on construct response frequencies.

Definitions of Key Terms

Key terms applicable to this study include behavioral integrity, ethical leadership, ethicality, political skill, tone-at-the-top, and job satisfaction which are each defined as follows:
Behavioral Integrity – Behavioral integrity is defined by Simons (2002) as the “. . . perceived pattern of alignment between an actor’s words and deeds” (Simons, 2002, p. 19). This definition was operationalized by Simons et al. (2007) with the Behavioral Integrity Scale (BI) scale.

Ethical Leadership – Ethical leadership is defined by Brown et al. (2005, p. 120) “. . . as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotions of such conduct to followers through two-way communication, reinforcement, and decision-making.” Using this definition Brown et al. (2005) developed and validated the Ethical Leadership Survey (ELS) which is composed of 10 statements.

Ethicality – Ethicality is defined in the present study as the ethics of a subordinate’s supervisor as measured from the perspectives of ethical leadership and of behavioral integrity: subordinate perceptions of their supervisor’s ethical leadership as measured with the ELS (Brown et al., 2005), and subordinate perceptions of their supervisor’s behavioral integrity as measured with the BI (Simons, 2002). These two measures served as proxies for the TATT in accounting academe.

Political Skill – Political skill is defined by Ferris et al. (2005) as “the ability to effectively understand others at work, and to use such knowledge to influence others to act in ways that enhance one’s personal and/or organizational objectives” (p. 127). This definition was operationalized with the 18-statement Political Skill Inventory (PSI) developed and validated by Ferris et al. (1999).

Tone-At-The-Top (TATT) – TATT, which is addressed in the literature with and without the hyphens, is defined by the Association of Certified Fraud Examiners as “. . . the ethical
atmosphere that is created in the workplace by the organization’s leadership” (ACFE, n.d.). For the purposes of the present study, TATT is defined as the perceptions by accounting subordinates (faculty) of the ethicality of their direct supervisors/managers (e.g., chairs and deans: AACSB, 2004; Bystydzienski et al., 2016; Ehrich et al., 2012).

Job Satisfaction – Job satisfaction is defined in the present study as the degree to which accounting professors are satisfied with their job and like working in their present organization. This definition is in accordance with the MOAQ-JSS instrument (Cammann et al., 1983; cf. Bowling & Hammond, 2008).

Chapter Summary

This chapter presented an overview of the background of the study, which included research misconduct in accounting, political skill and ethical leadership, and the shortage of qualified faculty in accounting. The shortage of accounting faculty included the topics of salary inflation and inversion, practitioners entering academia, and ethical cultures. Following the background, this chapter provided the statement of the problem, the purpose statement, six Research Questions, and definitions of six key terms.

The remainder of this work is organized as follows: Chapter 2 provides a literature review of selected works that includes the topics of TATT, ethicality, political skill, and job satisfaction. Chapter 3 specifies the methodology followed in collecting and analyzing the data collected from respondents. Chapter 4 reports the study results. Chapter 5 provides a discussion of these results.
CHAPTER 2

REVIEW OF THE LITERATURE

Literature pertinent to the present study includes research on the ethical tone-at-the top (TATT) in organizations, leader ethicality, perceptions of leader political skill, and subordinate job satisfaction. Brief summaries of selected literature from each of these research areas are in turn presented.

Tone-At-The-Top

TATT is a term used in accounting to indicate the ethical tone, the ethical culture, communicated by management to subordinates (ACFE, n.d.). TAAP is also referred to in the literature without hyphens. TATT is defined and addressed in numerous professional publications in accounting, which most often are related to the detection of fraud in financial reporting or to establishing internal controls to prevent fraud (ACFE, n.d.; AICPA, 2009; PCAOB, n.d.). Examples include the following: guidance by the American Institute of Certified Public Accountants (AICPA) for detecting fraud in businesses entities, a Public Company Accounting Oversight Board (PCAOB) promulgated auditing standard for detecting fraud in business financial statements, guidance by the Association of Certified Fraud Examiners (ACFE) regarding detecting financial statement fraud, and Committee of Sponsoring Organizations (COSO) guidance on establishing good internal controls over financial reporting.

In the Guide to Investigating Business Fraud, the AICPA (2009) succinctly defined TATT as “. . .the message disseminating from the very top of the organization to the bottom” (p. 322). In Auditing Standard 2406 (AS 2401) titled Consideration of Fraud in a Financial Statement Audit, the PCAOB (n.d.) stated the following:
Management, along with those who have responsibility for oversight of the financial reporting process (such as the audit committee, board of trustees, board of directors, or the owners in owner-managed entities), should set the proper tone; create and maintain a culture of honesty and high ethical standards; and establish appropriate controls to prevent, deter, and detect fraud. (pp. 2-3)

The ACFE (n.d.) also concisely defined TATT and addresses the potential result of management communicating a focus on profits (the bottom line) in lieu of a focus on ethics and integrity:

Tone at the top refers to the ethical atmosphere that is created in the workplace by the organization’s leadership. Whatever tone management sets will have a trickle-down effect on employees of the company. If the tone set by managers upholds ethics and integrity, employees will be more inclined to uphold those same values. However, if upper management appears unconcerned with ethics and focuses solely on the bottom line, employees will be more prone to commit fraud because they feel that ethical conduct is not a focus or priority within the organization. Employees pay close attention to the behavior and actions of their bosses, and they follow their lead. In short, employees will do what they witness their bosses doing. (ACFE, n.d., p. 1, para. 1)

In 1987 the Committee of Sponsoring Organizations (COSO) Treadway Commission (COSO, 1987) stated that the TATT is “the tone set by top management that influences the corporate environment within which financial reporting occurs. To set the right tone, top management must identify and assess the factors that could lead to fraudulent financial reporting.” (p. 11). Subsequently, COSO’s (2013) *Internal Control—Integrated Framework, Components of Control Environment* included the following statement about TATT:
The board of directors and senior management establish the tone at the top regarding the importance of internal control including expected standards of conduct. Management reinforces expectations at the various levels of the organization. The control environment comprises the integrity and ethical values of the organization. . . . (para. 1)

The above accounting definitions and interpretations have variously indicated an organization’s ethical tone as emanating from the very top of the organization (COSO, 1987; AICPA, 2009), the organization’s leadership (ACFE, n.d.), the board of directors and senior management (COSO, 2013), and management (PCAOB, n.d.). Research has also indicated the importance of the TATT communicated in industry by direct supervisors/managers (Lau et al., 2017) and in academia by deans, chairs (Bystydzinski et al., 2017), and course coordinators (Ehrich et al., 2012).

Using the Perceptions of Ethical Leadership Scale, Kottke and Pelletier (2013) examined perceptions by employees of the ethics of their top management and direct supervisors. The participants were employees working in various industries with more than a fourth (28.5%) in higher education. Kottke and Pelletier’s (2013) results indicated that the perceived ethics of both top management and direct supervisors were significantly correlated with the variables of organization climate, top leadership direction, organization commitment, and the organizational citizenship behavior (OCB) of civic duty. However, the top management correlations were significantly stronger for the variables of organization climate and top leadership direction. On the other hand, employee “ethical decision-making processes were more strongly related to immediate supervisory ethics than to top leader ethics suggesting that role modeling by immediate supervisors is also quite important” (p. 425). The authors concluded that their results provide[d] ample evidence that the confidence that employees have in the integrity of their top leaders and immediate
supervisors leads to differential, and important individual outcomes. The integrity of top leaders and of immediate supervisors can be construed as part of the fabric of an ethical organizational culture that engenders benefits for the organization and its employees. (p. 425)

While the term TATT probably originated in accounting, this concept is applicable to all organizations and to all levels of leadership. TATT is seen as a component of ethical culture (Schwartz, 2013), which is the meaning adopted in the present study, or is used as if synonymous with ethical culture. The following brief research summaries include the directly related area of TATT in academia and the indirectly related areas of the TATT in industry and in the accounting profession.

**Tone-At-The-Top in Accounting Academia**

In the early 2000s, the AACSB, a premiere business school accreditation organization, established a task force charged with encouraging administrators to reassess and strengthen their current approaches to teaching ethics to business students. The task force’s report (AACSB, 2004) included a section on ethical leadership that stressed the importance to ethics education of the ethical culture in business schools and that deans had the primary responsibility for such a culture.

Another way students learn about ethical behaviors is through the ethical culture they observe in respective business schools. Students cannot be expected to internalize the importance of ethics and values unless business schools demonstrate such commitment within their own organizations. This means that business school deans need to think of themselves as ethical leaders who communicate regularly about ethics and values; who model ethical conduct; and who hold community members—faculty, staff, and students—accountable for their actions. Academic policies and systems should clearly be an integral,
living part of the school’s culture, and not simply a stack of documents in the file drawer. (p. 11)

Thus, the AACSB’s (2004) task force specified deans as the source of TATT in business schools.

In 2012 Grant Thornton, a prestigious non-Big 4 accounting firm, published a white paper titled The State of Higher Education in 2012 (Kurre et al., 2012). In committing on the Ethics Resource Center’s National Nonprofit Ethics Survey: An Inside View of Nonprofit Sector Ethics (ERC, 2007), the Grant Thornton authors observed the following:

Good governance increases the likelihood of ethical behavior, and poor governance compromises organizational ethics—which is another way to say that an appropriate tone at the top (as shown by behaviors, as well as rules) is critical to a strong ethical culture. (p. 247)

According to Kurre et al. (2012), while the ethical culture in academia is of broad leadership concern, the university president is ultimately responsible for good governance which includes an ethical TATT.

Sustaining an ethical culture on campus requires work from everyone, but especially from senior leadership, which must model and reinforce the best possible behavior and help everyone navigate the uncertainty that sometimes occurs. But the reward is great: an institution with a strong reputation and a bright future. (p. 249)

From an accounting perspective, therefore, Kurre et al. (2012) identified university presidents as setting the TATT in academia.

In a qualitative study of the ethical climate in academia, Ehrich et al. (2012) utilized the written comments provided as additional components of a larger quantitative e-survey. The participants were 174 course coordinators (middle-level managers) at three Australian universities.
Ehrich et al.’s (2012) findings indicated that most of the participants mentioned a clash of values caused by various institutional pressures and mentioned an ethical culture that discourage[d] the “. . . questioning of unethical issues or practices” (p. 105). Moreover, “the majority of participants indicated [that] . . . unethical practices were observed and supervisors or others in senior management either ignored or encouraged such practices to operate” (p. 109). Ehrich et al. (2012) emphasized that the role played by all academic leaders (not just the tone set by the university president or school deans) in developing an ethical culture:

If educational institutions are serious about embedding ethical practices into their culture and practices, then leadership (at all levels) needs to play a strong role. Leadership is a key factor in the development and maintenance of culture within an organization, and leaders have the potential to have an impact on ethical decision-making within the organization by leading through example. (p. 111)

Therefore, Ehrich et al. (2012) highlighted the importance played in academia by course coordinators, a leadership level below presidents and deans, in establishing an ethical TATT.

With funding from the National Science Foundation, Bystydzienski et al. (2016) conducted a multi-year mixed-methods study aimed at improving the gender equality culture in science, technology, engineering, and mathematics (STEM) departments at Ohio State University. The study methodology included diversity workshops and evaluations, surveys, and interviews. While not specifically aimed at improving TATT, the goal was to improve departmental cultures by focusing on the attitudes towards gender equality (gender ethics) and diversity of college deans and department chairs, who are in the present study identified as the main sources of the TATT in accounting academe. According to the authors, “department chairs have an important role in leading
culture change, and they are more likely to do so with the encouragement and support of their immediate supervisors, college deans” (p. 4).

Bystydzienski et al.’s (2016) results suggested that cultures in STEM departments perhaps can be improved—a cultural transformation—by providing chairs and deans with appropriate training. The authors concluded “. . . that when academic administrators acquire effective skills to facilitate conscious and deliberate work to promote inclusive values, policies, and practices, they have the potential to bring about meaningful culture change” (p. 11).

In a Malaysia context, Ishak et al. (2019) surveyed literature on unethical behavior in higher education (e.g., bribery, bias, false research), ethical leadership, and ethical climate. From this literature they hypothesized that the intentions of lecturers to act unethically were driven by both an unethical TATT and by an unethical climate.

**Tone-At-The-Top in Industry**

The TATT at News Corporation, a global media organization controlled by Rupert Murdoch’s family, was forensically analyzed by Amernic and Craig (2013). In 2011 it was discovered that reporters at News of the World, a subsidiary of News Corporation, had collected information by engaging in telephone hacking—a practice that seems to have been condoned by management. Subsequently, an investigative committee of the United Kingdom’s Parliament concluded that the unethical behavior at News of the World was driven by ineffective corporate governance and by an unethical culture communicated by Rupert Murdoch, the CEO and Chairman of News Corporation. Thus, this parliamentary committee linked the CEO’s unethical TATT to the unethical conduct of his subordinates. The authors investigated this link by analyzing the content of Murdoch’s letter to the stockholders, which was included in the company’s annual report for the fiscal year ended June 30, 2010. This letter had been written before the telephone hacking scandal
came to light. Amernic and Craig’s (2013) analysis indicated that Murdock’s letter to the stockholder’s was indeed indicative of an unethical TATT. They concluded that such a tone appears to have bred a view that it was acceptable for newspaper journalists and managers to flout societal mores and ethical standards and to use that ‘killer app’ . . . to get their stories, no matter what, and thereby to beat competitors. (p. 388)

Three case studies were utilized by King (2013) to illustrate the relation between the TATT in corporations and aggressive financial reporting. The three companies reviewed were Groupon, Chesapeake Energy, and Enron. Groupon, described as an “innovator in consumer marketing” (p. 26), used aggressive accounting to improve their financial performance. They failed to follow Generally Accepted Accounting Standards in their filings for an Initial Public Offering with the Securities Exchange Commission. Accounting control problems resulted in a restatement of their 2012 financial statements. King (2013) stated that “the accounting issues at Groupon showed that the tone at the top was poor” (p. 26).

King (2013) concluded that “there’s a high correlation between aggressive accounting . . . and a relatively poor tone at the top” (p. 31) and that investors have a need to know about a company’s ethical climate, which is almost never reported. He indicated that while external auditors are privy to information about the TATT, confidentiality prevents them from reporting their conclusions to stockholders.

In their study of corrupt corporations Campbell and Gortiz’s (2014) found a number of common threads: a war mentality, an underlying assumption that the benefits outweighed the cost, a lack of job security, and employee perception shifts that made corrupt behavior the standard. According to the authors, managers in corrupt organizations responded to performance pressures from the TATT by rewarding unethical behavior: “Managers pass[ed] on their pressure as well as
their values of ‘results orientation,’ ‘success,’ ‘performance,’ and ‘security’ to their subordinates through goal setting, rewarding, and punishing” (p. 304). The most prevalent theme regarding corrupt organizations, which was voiced by half of the interviewees, was that of a war mentality: that is, a tone communicated by top management (TATT) that the company’s economic survival demanded extraordinary measures. Campbell and Gortiz (2014) noted the following:

In times of war, everything is allowed as long as it serves one’s survival. In line with this, individuals in corrupt organizations change their preferences for and the importance of values. While values such as ‘success’ and ‘security’ rise in importance, values such as ‘ethical judgment’ and ‘morality’ decrease in importance. (p. 300)

Soltani (2014) used a case study methodology to investigate common characteristics of six corporate scandals. Similarities between these scandals included unethical cultures and unethical tones-at-the-top. A contribution of this research are the similarities found, despite the many environmental differences, between the U.S. and European corporate frauds. Whether the fraud took place in a U.S. company or in a European company, unethical tones-at-the-top and unethical cultures were common factors.

Lau et al. (2017) explored the effect of ethical work environments as promoted by managers (direct supervisors) on employee job commitment, customer service, and performance pay. Their sample was composed of 200 employees working at 75 retail business in Kuala Lumpur, Malaysia. Their results indicated that perceptions of the work climate being ethical were positively and significantly related to both proactive customer service performance and affective commitment while being negatively related to reward system politics. Reward system politics (the biased paying of rewards) was significantly and negatively related to affective commitment. By establishing an ethical work climate and by setting an ethical example (which can be related to the ethicality—
TATT—measure of behavioral integrity), Lau et al. (2017) suggested that managers can improve customer relations and promote other positive work outcomes.

**Tone-At-The-Top in Accounting**

With a sample of experienced CPAs, Arel et al. (2012) investigated the interrelationship between ethical leadership, the TATT, and the internal audit function. Their results indicated that when there was a strong internal control function (ICF) the adverse effects of an ethically weak leader were lessened, and that both the effects of ethical leadership and ICF were mediated by moral intensity. According to Arel et al. (2012), “. . . accountants are less likely to book [record] a questionable entry when there is a weak leader and a strong internal audit function [and] a strong ICF appears to heighten accountants’ sensitivity to the ethical attributes of the executive leadership” (p. 362).

The financial audit environment factors of ethical culture, the underreporting of auditor time, time budget pressures, and reduced audit quality were the focus of research conducted by Svanberg and Ohman (2013). Their sample was composed of auditors in Sweden who possessed high Swedish auditing qualifications, and who were about equally employed at Big 4 (the four largest international accounting firms) and non-Big 4 auditing firms.

The authors’ analysis indicated that reduced audit quality was related to the three ethical culture factors of (1) ethical leadership (TATT), (2) “. . . punishment of unethical behavior . . .,” and (3) “. . . organizational expectations of obedience to authority . . .” (p. 580). Interestingly, they did not find underreported audit time related to ethical culture and did not find time budget pressures related to reduced audit quality. They suggested that “. . . at least for auditors with many years of experience in the profession, organizational cultures in audit firms may have a greater
impact on audit quality than does . . . [time budget pressures]” (p. 584). They did find “indications that the practice of strict time budgeting occurs in firms having weak ethical culture[s]” (p. 585).

Do employee perceptions of the TATT of upper management impact the fees charged by audit firms? That is, do perceptions of an unethical TATT by employees of companies under audit result in perceptions by auditors of an increased risk of the financial statements being misstated, which in turn results in increased time spent on the audit and so increased audit fees? This question was explored by Garrett et al. (2019). Perceptions of TATT were extracted from a random sample of 726 employees at 346 companies who were surveyed over a five-year period.

Garrett et al.’s (2019) results found a significantly negative relation between audit fees and the TATT perceived by employees. The lower the perception by employees of an ethical management tone, the higher the audit fees. The authors reported that ‘. . . a one standard deviation change in . . . [perceptions of TATT] . . . yield[ed] a 9.3% change in abnormal audit fees” (p. 17). When employee perceptions of tones-at-the-top were separated into high and low consistency, higher audit fees were significantly and negatively associated with consistent, but not inconsistent, employee perceptions. In addition, abnormally high audit fees were found significantly and negatively associated with perceptions of TATT and the inherent risk of a material misstatement of the financial statements—that is, “when earnings manipulation risk is high or when complex industry accounting is involved” (p. 18).

Felo and Solieri (2020) posited that the ethical tone set by a midlevel product line manager (a direct supervisor) to whom a product line controller directly reported, rather than the ethical tone set by the chief executive officer (CEO) to whom the midlevel product line manager directly reported, would have more influence on the ethical decision-making of product line controllers. To test their hypothesis, the authors developed a scenario in which the quarterly earnings of the product
line was lower than the stock market expected and was lower than the quarterly earnings of competitors.

Four conditions were than set regarding “cutting corners” in order to artificially improve reported earnings by manipulating (increasing) the useful lives of depreciable assets. Arbitrarily increasing the useful lives of depreciable assets decreases depreciation expense which results in increased earnings—often referred to as unethical earnings management. The CEO and product line manager indicated that “cutting corners” to improve reported earnings were either acceptable or unacceptable.

Felo and Solieri’s (2020) results were unexpected. In the condition where both the CEO and the product line manager indicated that manipulating the financial statements was unacceptable, depreciation was manipulated the least. However, the participants acting as controllers still manipulated depreciation in order to improve earnings. In the condition where the CEO indicated manipulation was acceptable, but the product line manager indicated it was unacceptable, the manipulation was the greatest; and was significantly less than when the CEO indicated that manipulation was unacceptable and the line manager indicated that manipulation was acceptable. The authors stated that, at least in this study, “...accounting professionals paid more attention to the... [TATT] than the tone in the middle” (p. 45).

In summary, the academy is interested in the TATT from at least two perspectives: first, an ethical TATT may work to minimize various forms of faculty misconduct (Bystydzienki et al., 2016; Ehrich et al., 2012; Ishak et al., 2019); and secondly, an unethical TATT may adversely impact the training of accounting students to be ethical practitioners (AACSB, 2004). Little research has investigated the TATT in academia. Moreover, no studies have been found that looked at the TATT in accounting academia. In the present study, TATT in academia was defined as the
perceptions by subordinates (accounting faculty) of the ethicality of their direct supervisors (chairs and deans).

The TATT in industry (Amernic & Craig, 2013; Campbell & Goritz, 2014; King, 2013; Lau et al., 2017; Sotani, 2014) is of great importance to practicing accountants and thus to accounting students who will soon be applying auditing and accounting standards related to TATT. The accounting profession, the profession for which accounting students are being trained in the academy, is concerned with TATT as it applies to various aspects of accounting and auditing: e.g., internal controls (Arel et al., 2012), audit quality (Svanberg & Ohman, 2013), audit fees (Garrett et al., 2019), and financial statement manipulation (Felo & Solieri, 2020). Authoritative pronouncements in accounting are mainly concerned with the TATT of the management of auditees as it applies to the risk of the financial statements being materially misstated due to fraud.

The following two sections explore literature related to the two measures selected in the present study to measure TATT. That is, the two instruments used to measure accounting faculty perceptions of the ethicality of their direct supervisors.

**Perceptions of Ethicality**

The ethical TATT of an organization (the way subordinates perceive the ethics communicated by their leaders) can also be described as perceptions of ethical leadership. Perceptions of ethical leadership have been measured with several instruments including the Ethical Leadership Scale (ELS) and the Behavioral Integrity Scale (BI). In the following two sections summaries of selected studies with these instruments are presented: the first section includes brief summaries of selected studies conducted with the ELS, and the second section includes brief summaries of selected studies conducted with the BI.
Ethical Leadership Scale (ELS) Research

Brown et al. (2005) developed the Ethical Leadership Scale (ELS) which is composed of 10 statements (Appendix A). Each statement is rated by subordinates based on their perceptions of the ethical leadership of the managers to whom they direct report. Examples of these 10 items include the following statements: My direct supervisor/manager “listens to what employees have to say,” “has the best interest of employees in mind,” and “can be trusted” (p. 125). Development of the instrument resulted from analysis of data collected from seven separate studies with different participants. The statistical methods used in its construction included exploratory factor analysis, correlational analysis, confirmatory analysis, and structural equation modeling. This instrument, which was found to have high internal consistency and satisfactory construct and predictive validity, operationalized the following definition of ethical leadership: [Ethical leadership is] “... the demonstration of normally appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making” (Brown et al., 2005, p. 120). Brown et al. (2005) found the 10-question ELS to be both reliable and to have various forms of validity. They concluded that the [ELS] . . . demonstrates high reliability, stable (uni-) dimensionality, and predictive relationships with variables in the nomological network of ethical leadership. Moreover, using the ELS we found substantial agreement among work group members regarding the ethical leadership of their supervisor. Finally, despite the breadth of the construct, the measure is relatively short (ten items) and can be readily incorporated into survey research. (p. 130)

Since its development, the ELS has been used in a numbers of research studies. Brief summaries follow of selected studies that employed this instrument.
Neubert et al. (2009) investigated the relation between ethical leadership, ethical climate, interpersonal justice, employee job satisfaction, and affective commitment. Correlation and regression analysis of data obtained from 250 full time employees indicated that perceived ethical leadership, as measured with the ELS, had a positive effect on the job satisfaction and affective commitment of followers. Perceptions of ethical leadership moderated perceptions of ethical climate; and ethical climate mediated both job satisfaction and affective commitment. In addition, the interaction of perceptions of ethical leadership and ethical climate were moderated by perceptions of interactional justice.

Using a large sample of bank supervisors and direct reporting employees, Walumbwa and Schaubroeck (2009) investigated potential personality constraints on the development of ethical leadership. Supervisors rated themselves on three personality scales and rated direct reports on six voice behaviors. Employees completed the ELS for their direct supervisors and rated seven items regarding their perceptions of the psychological safety of their workgroup. Analysis of the data, which included hierarchical linear and structural equation modeling, indicated that perceptions of the ethical leadership of supervisors predicted the voice behavior of direct reports (subordinates); that perceptions of work-group psychological safety partially mediated the relation between perceptions of ethical leadership and employee voice behaviors; and that the leader’s agreeableness (positively) or contentiousness (negatively) impacted employee perceptions of ethical leadership.

Piccolo et al. (2010) postulated that ELS measured perceptions of ethical leadership impacts job characteristics and job motivation which in turn impacts both job performance and OCB. Participants in the study included dyads of employees and supervisors. The results indicated that perceptions of ethical leadership were related to both task significance and autonomy; task
significance (but not autonomy) was related to employee motivation; and employee motivation was related to both OCBs and task performance.

Jordan et al. (2011) studied the relation between cognitive moral development (MD) and perceptions of ethical leadership. Their sample was composed of 28 executives (leaders) and 143 of their subordinates (direct reports). Both the executives and the subordinates completed a version of the Defining Issues Test (DIT), a moral dilemma instrument developed by James Rest (1979) to measure Lawrence Kohlberg’s (1958, 1984) posited three levels of moral development.

The results indicated that subordinate perceptions of ethical leadership as measured with the ELS were related to the moral development of the executive leader. “Leaders who reasoned at a more advanced level were perceived to be stronger ethical leaders” (p. 13), and “. . . perceptions of ethical leadership were greater when both the leader and the follower were at higher rather than lower levels of cognitive moral development” (p. 15). Their results also indicated a relation between the leadership trait (character trait) of MD and subordinate perceptions of ethical leadership. An implication of this result was that leaders with higher levels of MD may be more effective at communicating an ethical TATT and thus in establishing an ethical culture (Jordan et al., 2011).

The relationship between leadership effectiveness and ethical leadership was investigated by Johnson et al. (2012). Their sample of working adults completed the ELS and scales that measured employee perceptions of effective leadership, employee satisfaction with the outcomes of the organization, and trust in the organization. The results found positive correlations between perceptions of ethical leadership and all three variables.

Employee perceptions of the ethical leadership of their supervisors, the unethical pro-organization behaviors of employees, and the identification of subordinates with their supervisors
were studied by Miao et al. (2013). Their sample was randomly selected from government employees working in a province of China. The results confirmed the two posited relationships. First, when perceptions of ethical leadership went from low to moderate, unethical pro-organization behaviors (UPB) increased. However, at high perceptions of ethical leadership, UPBs decreased. Therefore, the relationship between perceived ethical leadership and UPBs was depicted as curvilinear. Second, the results indicated that this curvilinear relationship was influenced by the degree to which subordinates identified with their supervisors (Mio et al., 2013). “Specifically, [the authors found] . . . the curvilinear effect of supervisor ethical leadership on subordinate’s UPB [was] . . . stronger when that subordinate highly identified with his or her supervisor” (p. 650).

An important finding of this study was the indication that employee perceptions of a moderate level of ethical leadership drive unethical and/or misguided employee behaviors, while perceptions of high levels of ethical leadership result in a decrease in such behaviors—perhaps perceptions of high levels of ethical leadership by supervisors drive ethical employee behaviors. Mio et al. (2013) “attributed this reduction of UPB[s] [at perceptions of high ethical leadership] to the supervisor’s effective communication and reinforcement of ethical values with subordinates” (p. 649): that is, the TATT communicated by highly ethical supervisors.

In a study by Conrad (2013a), a sample of employees in Kazakhstan completed the ELS and the corporate culture ethical leadership scale. The results suggested that employee perceptions of ethical leadership differ by culture. For example, contrary to prior research findings, this sample of employees in Kazakhstan (a country that the author characterized as having a corrupt culture) perceived being an ethical role model as related to personal rather than leadership ethics (Conrad, 2013a).
In a related study, Conrad (2013b) investigated the relation between Kazakhstan employee perceptions of ethical leadership and the personal ethical attentiveness (ethical sensitivity) of employees. The results indicated that ethical attentiveness was correlated with perceptions of the ethical leadership of both immediate and company-wide supervisors (Conrad, 2013b).

Harvey et al. (2014) studied the relationship between subordinate perceptions of ethical leadership (measured with the ELS), perceptions of politically skillful leadership, employee organization commitment, job stress, and workplace deviance. Data analysis, which included confirmatory and exploratory factory analysis, found a positive association between perceived political skill and perceived ethical leadership; a positive association between perceived ethical leadership and organization commitment; and a negative association between perceived ethical leadership and job stress.

Zoghbi-Manrique-de-Lara and Suarez-Acosta (2014) explored the relationship between perceptions of ethical leadership and interpersonal justice for peers and two types of employee behaviors. Their sample of hotel employees in the Canary Islands, Spain, completed the ELS and instruments that measured perceptions of interpersonal justice, deviate workplace behavior (DWB), and OCB. The results indicated that perceptions of managements’ level of ethical treatment of peers were used to inform perceptions of managements’ ethical leadership; and those perceptions of ethical leadership were related to both DWBs and OCBs.

Palanski et al. (2014) examined the pathways that lead to job search behaviors. Their results supported a model where ELS measured perceptions of ethical leadership were correlated with a path from job satisfaction to turnover intentions, and then to job search behaviors. Perceptions of abusive supervision were negatively correlated with job satisfaction. Moreover, a direct path was found from abusive supervision to job search behaviors.
Newman et al. (2014) studied the relationship between employee’s perceptions of the ethics of their supervisors, as measured with the ELS, trust-based mechanisms, and OCBs. Their sample was composed of 184 subordinates and the supervisors to whom they directly reported who were employed at one of three firms located in South-East China. Their findings indicated that both cognitive trust and affective trust were strongly related to subordinate perceptions of their supervisor’s ethical leadership, and that cognitive trust (rational based trust) and effective trust (relationship-based trust) were positively related to each other. Using supervisor ratings of subordinate OCBs, it was found that both individual and organization OCBs were positively related to affective trust. Therefore, “the mediated effect [of perceived trust] worked entirely through effective trust . . .” (p. 119). That is, perceptions of ethical leadership were related to affective trust and affective trust was the driver of both types of OCBs.

Based on social learning theory, Brown and Trevino (2014) posited a positive relation between a leader having had an ethical role model and their subordinate’s perceptions of their ethical leadership as measured with the ELS. Three types of role models were investigated: childhood role models, career role models, and top managers as role models. The sample of managers and their subordinates were drawn from the employees of one large U.S. insurance company.

Brown and Trevino (2014) found a significant relation between perceived ethical leadership and a leader having had an ethical career role model (mentor). The hypothesized relation between perceived ethical leadership and the leader having had an ethical childhood or top management role model was not supported. Manager age was found to moderate the effect of childhood and career role models on perceptions of ethical leadership. Perceptions of the ethical leadership of younger managers were significantly related to the manager’s childhood role models, while perceptions of
the ethical leadership of older managers were significantly related to the manager’s career role models. The authors suggested that the unexpected finding of no significant relationship between perceived ethical leadership and the role model provided by top management was related to the large size of the insurance company from which the sample was drawn: “In large organizations . . . senior managers are far removed from most employees and their leadership behaviors are generally aimed at the entire organization, thus providing little explicit behavior for lower-level to mimic” (p. 595).

A hypothesized three-way interaction between perceptions of ethical leadership, organization change, and both job performance and OCBs were the subject of a 2014 study conducted by Sharif and Scandura (2014). Their sample was composed of 199 pairs of subordinates and supervisors employed in a variety of industries. The results indicated that “perceptions of ethical leadership . . . [were] more positively related to “both subordinate job performance and OCBs “in times of organization change” (p. 190) and supported the posited three-way interaction. The authors suggested that “during change, employees are more likely to engage in OCBs . . . and to improve their job performance when they feel that their leader is making ethical choices and serving as a role model” (p. 191). That is, the results suggested that perceptions of ethical leadership are particularly important drivers of positive subordinate behaviors during times of stressful employment conditions.

Demirtas (2015) studied the relations between ELS measured ethical leadership and four variables: organization justice, ethical ideology, work engagement, and organizational misbehavior. Study participants were fulltime employees at a logistics company in Turkey. The results indicated positive correlations between perceptions of ethical leadership, work engagement, organizational
justice, and idealist ideology and negative correlations with perceptions of ethical leadership and organization misbehavior and relativist ideology.

The relation between the constructs of perceptions of ethical leadership and perceptions of leadership effectiveness was examined by Madanchian et al. (2018). Their sample of 230 employees in Malaysia was drawn from 150 small-medium sized companies, all of which were in the information communication technology field. Using the ELS to measure ethical leadership and a four-dimension scale that measured leader effectiveness (the ability to inspire, facilitate, motivate, and influence), employees rated his or her leader. The results indicated a positive relation between the two constructs (Madanchian et al., 2018). The authors stated that “the outcomes of this study show[ed] that the ethical leadership behavior[s] of CEO[s] are significant variables that have effect on leadership effectiveness and its dimensions” (p. 973).

How do perceptions of ethical leadership relate to perceptions of organization virtuousness and to individual socially responsible behavior? This question was explored by Zhang and Liu (2019). Their sample included 109 department managers and 936 of their subordinates employed in various organizations and industries in China.

Zhang and Liu’s (2019) results indicated that perceptions of ethical leadership were positively related to the socially responsible behavior of employees and predicted perceived organization virtuousness. Perceptions of the virtuousness of the organization mediated the relation between perceptions of ethical leadership and socially responsible behavior; and perceptions of organization virtuousness predicted socially responsible behavior.

In summary, the above selected research with the ELS found perceptions of ethical leadership related to a number of positive employee behaviors: e.g., job performance (Piccolo et al., 2010; Sharif & Scandura, 2014), ethical attentiveness (Conrad, 2013b), work engagement
(Demirtas, 2015), organizational citizen behaviors (Piccolo et al., 2010; Newman et al., 2014; Sharif & Scandura, 2014), and social responsibility (Zhang & Liu, 2019). Perceptions of ethical leadership have been found negatively related to behaviors destructive to the organization such as organization misbehavior (Demirtas, 2015), deviate workplace behaviors (Zoghbi-Manrique-de-Lara & Suarez-Acosta (2014), unethical pro-organization behaviors (Miao et al., 2013), and job stress (Harvey et al., 2014).

A number of positive attitudes and beliefs about the organization and its leaders have also been linked to perceptions of ethical leadership: e.g., job satisfaction (Neubert et al., 2009; Palanski et al., 2014), satisfaction with organization outcomes (Johnson et al., 2012), organization commitment (Harvey et al., 2014), perceptions of leadership effectiveness (Johnson et al., 2012; Madanchian et al., 2018), organization trust (Johnson et al., 2012), cognitive and affective trust (Newman et al., 2014) and credibility (Fowler et al., 2018). In addition, perceptions of ethical leadership have been related to employee voice behaviors (Walumbwa & Schaubroeck, 2009), the leader’s moral development (Jordan et al., 2011), and the leader having had a career ethical role model (Brown & Trevino, 2014). Perceptions of ethical leadership, moreover, may differ by culture (Conrad, 2013a).

**Behavioral Integrity Scale (BI) Research**

Simons (2002) conceptualized a model of behavioral integrity based on employee perceptions of the manager’s word-deed alignment. The model includes behavioral antecedents such as the manager’s obligations to various stakeholders; the manager’s personality traits and value system; the actual alignment of manager’s words and actions; and employee perceptions of the manager’s alignment of words and actions, which leads to employee trust, which in turn leads to various employee consequences to include OCBs, job performance, tenure intentions, and
willingness to enthusiastically cooperate in implementing organization change (Simons, 2002).

Simons (2002) explained the behavioral integrity (BI) construct as follows:

**Behavioral Integrity (BI)** is the perceived pattern of alignment between an actor’s words and deeds. It entails both the perceived fit between espoused and enacted values, and perceived promise-keeping. Thus, it includes the perception of behavioral adherence to psychological contracts, as well as to mission statements, descriptions of individual values, priorities, or management styles, and simple follow-through of expressed commitments. (p. 19)

The BI Scale is composed of eight statements (Appendix B). Examples of these statements include the following: “There is a match between my supervisor’s words and actions,” “my supervisor delivers on promises,” and “my supervisor practices what he/she preaches.” Since its inception, the BI has been used in numerous studies to measure perceptions of behavioral integrity. Brief summaries follow of selected studies that utilized this scale.

The question of whether Black and non-Black employees have the same sensitivity to the perceived BI of their direct manager was investigated by Simons et al. (2007). Their sample was drawn from surveys completed by employees working in 147 hotels in the U.S. and Canada. Perceptions of behavioral integrity were measured with the BI. Other instruments measured the attitudinal variables of employee’s organizational commitment, perceptions of interpersonal justice, tenure intentions, level of trust in their manager, and job satisfaction.

Simons et al.’s (2007) analysis supported the assertion that Black compared to non-Black employees were more sensitive to the BI of their direct supervisor. Black employees reported lower perceptions of manager BI (Simons et al., 2007). According to these researchers, an unexpected finding was that “Black employees were more critical of the BI of Black managers than they were of the BI of non-Black managers. . .” (p. 658). Additionally, Black compared to non-Black
employees reported significantly lower ratings on all five attitudinal variables. In addition, the findings indicated that “BI mediated the impact of race on all of the attitudes of interest” (p. 658).

Kannan-Narasimhan and Lawrence (2012) explored the relations between employee perceptions of the BI of management, employee trust in senior management and supervisors, and the employee job outcomes of organizational commitment, organizational cynicism, and organization citizenship behaviors (OCB). Their sample of employees and managers, which was drawn from one large petroleum company in India, included managers at both the senior manager and supervisor levels. Employees were selected based on having two levels of report—both a supervisor and a senior manager.

Kannan-Narasimhan and Lawrence (2012) indicted that their results unexpectedly supported positive relations between the perceived BI of both senior management and supervisors for the two employee outcomes of organizational commitment and OCBs. They noted that “in contrast to the findings of a prior meta-analysis study (Davis & Rothstein, 2006) where supervisory BI was more proximal to organization outcomes, we . . . [found] that both leader referents are important. It depends on the outcome under consideration” (p. 174). Additional findings included that the perceived BI of senior managers, but not the perceived BI of supervisors, was negatively related to organization cynicism (the lower the perceived BI of senior managers, the higher the cynicism); trust in senior management mediated the relation between perceived senior management and organization commitment; trust in supervisors mediated the relationship between perceived supervisor BI and the OCB of helping; and trust in supervisor was positively related to trust in senior management and negatively related to organization cynicism (the higher the trust, the lower the cynicism). The authors noted that “although previous researchers have indicated that
supervisor[s] [are] . . . an important referent [or role model] of trust, . . . we . . . [found] that individuals’ trust in their supervisors influence their trust of senior management” (p. 174).

Leroy et al. (2012) hypothesized that perceptions of ethical leadership were related to perceptions of authentic leadership and to BI leadership. The authors explained the two types of leadership as follows: “Authentic [leadership] . . . is primarily inward-focused reflecting behaviors that indicate whether one remains true to oneself . . ., while [BI] is primarily outward-focused, as others’ perceptions of alignment between word[s] and deeds . . .” (p. 256). Their sample, which was selected from service organizations in Belgium, included 252 followers and 49 leaders, each of whom had at least four direct reports.

Leroy et al.’s (2012) findings confirmed the three posited relations of perceptions of authentic leadership being positively related to perceptions of ethical leadership, ethical leadership mediating the positive relation between authentic leadership and organization commitment, and perceived leadership integrity and work role performance being mediated by organization commitment. In discussing their results, the authors stated the following:

Authentic leadership drives follower identification with the organization because these leaders stay true to themselves, which facilitates their aligning of words and actions (BI), thus making it easier for followers to trust the leader and identify with the leader as the organizational spokesperson. [In addition], in a turbulent work environment, leader integrity offers stability by offering followers clear values to identify with. (p. 261)

Halbesleben et al. (2013) explored the impact that behavioral integrity has on various elements of occupational safety. Their sample of 658 non-management Registered Nurses, who were employed at acute-care hospitals in the U.S., completed an online survey that included four instruments: behavioral integrity for safety (the BI adapted for safety), psychological safety toward
one’s supervisor (comfort in reporting mistakes to one’s supervisor), safety compliance, and the occurrence of occupational injuries. The results suggested that perceptions of supervisor BI were associated with the reporting of occupational injuries: higher perceptions of BI resulted in greater reporting of occupational injuries and more frequent reporting of less severe injuries. Safety compliance and psychological safety towards one’s supervisor both mediated the impact of perceived leader BI.

Yang et al. (2014) examined the relations between behavioral integrity, charismatic leadership, and affective commitment. Their sample of 427 employees was drawn from one international car manufacturer located in Taiwan. The findings indicated that employee perceptions of supervisor BI were positively and significantly related to their affective commitment and to their perceptions of charismatic leadership. The relation between BI and employee affective commitment was partially mediated by charismatic leadership.

Perceptions of the BI of managers was found by Guchait et al. (2016) to be significantly and positively correlated with employee job satisfaction and job performance, which was defined as effective recovery from errors. Their sample was composed of 376 hotel employees in Turkey. The results of regression analysis found that job satisfaction partially mediated the relation between BI and job performance. Employees assessed the behavioral integrity of their department managers with the BI. Employees self-assessed their level of job satisfaction with the three-item MOAQ-JSS developed by Camman et al. (2008) and self-assessed their job performance with a six-item scale.

Erkutlu and Chafra (2016) investigated the relations between organization identification, leader behavioral integrity, leader’s power distance, and perceptions of organizational politics. The survey sample was composed of 969 employees working at 19 five-star hotels in Turkey. The measures included the BI and instruments that measured organization identification and instruments
that measured the other variables. The results showed that perceptions of leader integrity were positively and significantly related to organization identification, and that both power distance and organization politics moderated this relation.

Using a convenience sample of 278 hotel employees in Turkey, Bogan and Dedeglu (2017) studied the impact of employee perceptions of supervisor BI on three self-assessed employee variables: job satisfaction, trust in supervisor, and turnover intentions. In addition, the impact on these three variables on employee tenure (four or fewer years versus more than four years) was tested.

Bogan and Dedeglu’s (2017) results indicated a significant positive relation between employee perception of supervisor BI and trust in supervisor, which had a significant positive relation with job satisfaction, which, in turn, had a significant negative relation with job turnover intentions (intentions to quit). The perceived BI of supervisors accounted for 69.8% of employee trust in supervisor and 22.6% of employee job satisfaction. The relation between perceptions of BI and trust in supervisor was found moderated by employee tenure. Nevertheless, employee tenure did not significantly impact the relation between employee trust in supervisors and employee job satisfaction and did not significantly impact the relation between employee job satisfaction and employee turnover intentions.

Erkutlu and Chafra (2018) explored relations between BI, PSI, relational identification, and employee silence. The participants were 913 nurses working in 13 hospitals in Turkey. The nurses assessed their head nurse’s (supervisor’s) BI, and self-assessed their acquiescent silence, PSI, and relational identification with their head nurse. The acquiescent silence instrument measured the employee’s willful withholding of feedback that could be beneficial to the organization; and the
relational identification scale measured the leader’s influence on employee self-conceptions. The control variables were age and gender.

Erkutlu and Chafra’s (2018) results indicated that the perceived BI of the head nurses was significantly and positively related to the nurse’s relational identification with the head nurse, and significantly but negatively related to the nurse’s PSI and acquiescent silence. Age and gender were not significantly correlated with any of the four targeted variables. In addition, the BI mediated the relation between relational identification and acquiescent silence; and the PSI had a significant impact on the relation between BI and relational identification:

Behavioral integrity influenced employee silence through its relationship with relational identification, and the indirect effect . . . [was] stronger when the political skill [of the subordinate was] weak rather than when it . . . [was] strong. . . Political skill effectively buffered the positive relationship between behavioral integrity and relational identification. (pp. 6 & 11)

The relations between organizational support, BI, OCBs and task performance were investigated by Way et al. (2018). Measures included the BI and standard measures for each of the other three variables. The participants were 90 triads each composed of a middle manager, the middle manager’s supervisor, and a middle manager’s subordinate. Middle managers rated organizational support and the OCBs of their subordinate; supervisors rated the middle manager’s task performance; and subordinates rated the middle manager’s BI. The results indicated that the BI of middle managers was significantly and positively related to supervisor assessed task performance and middle manager assessed subordinate OCBs; that the OCBs of subordinates was positively related to supervisor assessed task performance; and that manager perceptions of organizational support were positively and significantly related to subordinate perceptions of manager BI. The
authors suggested that “. . . the behavioral integrity challenges faced by middle managers can be addressed by engendering a supportive organizational climate” (p. 773).

Elsetouhi et al. (2018) studied the effects of perceptions of behavioral integrity on voice behaviors (e.g., being willing to speak up) of employees working in small-medium sized travel and tourism organizations in Egypt. Their results indicated a positive relation between BI and employee voice behaviors, and a positive relation between BI and empowering leader behaviors. Both coaching and informing, but not participative decision-making, were positively related to employee voice behaviors. BI was also found to have a positive indirect effect on employee voice behaviors through its positive effect on empowering leader behaviors.

In summary, the above limited review of research that operationalized behavioral integrity with the BI found this construct directly or indirectly related with organizational (Kannan-Narasihan & Lawrence, 2012; Leroy et al., 2012) and affective commitment (Yang et al., 2014), organizational identification (Erkutlu & Chafra, 2016), role (Leroy et al., 2012), job (Guchait et al., 2016), and task performance (Way et al., 2018), OCBs (Kannan-Narasimhan & Lawrence, 2012; Way et al., 2018), and employee voice behaviors (Elsetouhi et al., 2018; Erkutlu & Chafra, 2018). BI was also found directly or indirectly related to trust in supervisor and job tenure (Bogan & Dedeglu, 2017), relational identification (Erkutlu & Chafra, 2018), occupational safety (Halbesleben et al., 2013), perceptions of charismatic (Yang et al., 2014) and authentic leadership (Leroy et al., 2012), empowering leader behaviors (Elsetauhi et al., 2018), and the race of the subordinate (Simons et al., 2007).

**Political Skill Inventory (PSI)**

Political skill was operationalized in the present study with the PSI. Ferris et al. (1999) performed the exploratory development of this instrument. The initial construction was composed
of six statements that attempted to cover two dimensions of political skill: social astuteness and interpersonal influence. However, these two dimensions did not separately factor. Thus, the six-item PSI is considered a unidimensional measure of political skill. The authors found the six-item PSI psychometrically acceptable. Perrewe et al. (2004) verified the construct validity of the six-item scale. In a three-study test, Ahearn et al. (2004) confirmed the uni-dimensionality of each of the six statements. The parsimonious six-item scale has been used in a number of studies of political skill (e.g., Ahearn et al., 2004; Ariail et al., 2021; Harris et al., 2007; Perrewe et al., 2004).

Using three of the six original statements plus an additional 15 statements, Ferris et al. (2005) expanded the PSI to 18-items. This version of the PSI (Appendix C) is the one used in the present study. The 18 statements measure the original two political skill dimensions of social astuteness and interpersonal influence and the two additional political skill dimensions of networking ability and apparent sincerity. The authors found the 18-item PSI to consistently factor into these four dimensions and to have various forms of validity: confirmatory, construct (convergent and discriminant), and criterion-related (Ferris et al., 2005). Additional studies have supported the scale’s construct validity (Ferris et al., 2008) and criterion-related validity (Ferris et al., 2005). Ferris et al. (2007) summarized the construct validity of the PSI as being related to other social competencies, general mental ability, and strain or anxiety.

Under honesty (control) and faking good (experimental) conditions with a sample of incumbent employees, Blickle and Schnitzler (2010) also found support for the construct validity of the 18-item PSI. PSI ratings did not significantly differ under the two conditions. In addition, compared to the variables of intelligence (educational level) and personality, the PSI provided incremental validity (Blickle & Schnitzer, 2010).
Lvina et al. (2018) tested the cross-cultural applicability of the PSI. With a sample of 1,511 employees, these authors found the 18-item PSI to be a stable construct across five countries: U.S., China, Germany, Russia, and Turkey.

Both the four-factor validity and the overall composite validity of the PSI were supported by the findings in studies conducted by Ferris et al. (2008). Of particular interest to the present study, the authors found that the dimension of “. . . apparent sincerity demonstrated the lowest correlation with the other dimensions and the lowest correlation between self-and other-ratings [of work outcomes] . . .” (Ferris et al., 2008, p. 763). The dimension of apparent sincerity, moreover, did not predict work outcomes. Ferris et al. (2008) suggested that these findings may have been due to psychometric problems (e.g., only three of the 18 statements of the PSI being used for this dimension). “Alternatively, [they suggested that] scholars may determine that apparent sincerity actually is not a separate dimension of political skill, but perhaps instead is a pervasive theme that runs through the entire construct, or even a necessary outcome of political skill” (p. 763).

Harris et al. (2007) indicated that the six-item and 18-item PSI were highly correlated.

According to Jacobson and Viswesvaran (2017), the two versions of the PSI are the most frequently used measures of political skill in organizations. The following studies, for which brief reviews are provided, were selected from the extensive research that has utilized either the six-item or the 18-item PSI.

**Six-Item PSI Research**

Ahearn et al. (2004) investigated the relation between team leader political skill and team performance. Their sample was composed of 408 social workers who were members of 100 teams, each with a team leader. The social workers, who were employed at one state agency, were responsible for managing the permanent placement of children who were in foster care.
The political skill of team leaders was measured with the six-item PSI. Team performance was measured for each team as a percentage of successful placements: the number of children permanently placed divided by the total children in each team’s caseload. Other variables taken into account were team member experience, team average caseload, average age of placement, average number of placements, leader experience, and team member empowerment (Ahearn et al., 2004).

Of these seven variables, significant correlations with team performance were found by Ahearn et al. (2004) for only two: a positive correlation with team leader political skill and a positive correlation with team member experience. Moreover, the results “... demonstrate[d] that political skill account[ed] for a significant increment in team performance variance...” (p. 320). Thus, team leaders with higher political skill facilitated higher team performance.

Perrewe et al. (2004) studied the effect that political skill has on workplace stressors. Three large oil companies in Brazil employed their sample of 230 full-time workers. The six-item PSI was used to measure political skill. Psychological anxiety and somatic complaints were measured with separate instruments. Blood pressure and heart rate composed the physiological measures.

The results indicated that psychological anxiety, blood pressure (both systolic and diastolic), and somatic complaints, but not heart rate, were significantly predicted by the interaction of political skill and perceived role conflict. The adverse effects of job stressors related to perceived role conflict were moderated by political skill. For each of the four variables the dysfunctional effects of perceived role conflict were less for employees with high political skill than for their low politically skilled colleagues. Interestingly, at higher levels of perceived role conflict, employees with high political skill had lower systolic blood pressure (Perrew et al., 2004). These findings supported the authors’ hypothesis “... that political skill attenuates the negative effects of role conflict” (p. 146).
How does political skill interact with five impression management tactics (ingratiation, intimidation, supplication, exemplification, self-promotion) to affect performance evaluations? This question was investigated by Harris et al. (2007). Their sample was composed of environmental health employees at a state agency. Harris et al.’s (2007) results indicated that employee evaluations were significantly and positively related to the interactions between political skill and each of the five impression management tactics. When political skill was bifurcated into high and low measures, job performance was found significantly and positively related to high political skill for the tactics of ingratiation, intimidation, and exemplification, and significantly and negatively related to low political skill for the tactics of self-promotion and supplication. Harris et al. (2007) summarized their findings as follows:

. . . Individuals who engage in higher levels of impression management were more likely to be seen as better performers when they were high in political skill. In contrast, individuals low in political skill who engaged in impression management more frequently were seen less positively. (p. 283)

Sikora et al. (2015) surveyed managers at a variety of U.S. organizations in order to determine the effect of high-performance work practices (HPWP) and manager competences (a measure of human resource competency and the six-item PSI measure of political skill) on employee outcomes (turnover intentions, job performance, participative decision-making). Their results indicated that the relation between HPWP/political skill and job performance outcomes was mediated by line manager’s perceptions of HPWP implementation. Of significance to the present study, the political skill of line managers was found significantly, but indirectly, related to all three employee outcomes: positively related to job performance and participative decision-making, and negatively related to turnover intentions (Sikora et al., 2015).
18-Item PSI Research

Brouer et al. (2009) researched the relation between political skill, racial differences, and learner-member exchange (LMX). Their sample of 189 employees and supervisors, who worked in a service organization, completed the PSI and an instrument that measured LMX relationships. Demographic information was obtained for the control variables of age, race, gender, tenure in job, and tenure in organization. Race difference was a dichotomous measure. About a quarter of the employee/supervisor dyads differed by race.

Brouer et al.’s (2009) findings supported political skill having a significant moderating effect on the relation between racial difference and LMX. That is, the negative effects of racial dissimilarity were lessened at high levels of political skill. Employees whose race differed from that of their supervisors and who had high political skill had quality LMX relationships (Brouer et al. 2009): “Employees with low political skill were unable to overcome racial dissimilarity and had the lowest levels of LMX quality” (p. 67). The authors suggested that a practical implication of this finding is that organizations may benefit from either hiring or training employees in political skill.

Bing et al. (2011) performed a meta-analysis of the relation between political skill and job performance. Job performance was identified in each study as task performance and/or contextual performance. Task performance was related to success in preforming key technical duties, while contextual performance was related to behaviors that promoted task or organizational success. Their findings indicated that political skill was generally predictive of job performance—positively related to contextual performance and relatively related to task performance. In the latter case, the positive relation between political skill and task performance was moderated by the interpersonal and social skills demanded by the occupation: “. . . As the social demands of occupations increased,
so did the strength of the positive relationship between political skill and task performance” (p. 573).

Blickle et al. (2012) investigated the interaction of employee political skill, conscientiousness, and learning approach with supervisor ratings of job performance in complex and non-complex jobs. Their sample of professional employees and non-professional employees worked in various occupations in West Germany. The professional employees had complex jobs, which were delineated as jobs held by professionals (employees with at least a bachelor’s degree) that required the employee to be highly enterprising and investigative. One hundred and fifty-one supervisors rated the task performance of one or more employees.

Blickle et al.’s (2012) results indicated that job context does matter. In order to be rated highly in task performance by supervisors, employees in complex jobs must be high on conscientious, learning approach, and political skill. This three-way interaction was only found in the complex job context. Learning approach and political skill were found to moderate the relation between conscientiousness and ratings of task performance. The authors noted that “task performance in complex jobs strongly rose when high conscientiousness was combined with high learning approach and high political skill” (pp. 12-13). In the context of complex jobs, being a conscientious worker may not be enough to ensure job success (Blickle et al., 2012).

Using a sample of 215 employees from two oil companies in China, Wu et al. (2012) investigated the effects of political skill on workplace ostracism—one’s perception that colleagues are ignoring or excluding them, on efforts at ingratiation (e.g., praising, complimenting, or performing favors in order to be popular/liked), and on psychological distress in the workplace: job tension, emotional exhaustion, and depressed mood. Their results supported a positive relation between workplace ostracism and psychological distress. Both political skill and ingratiation were
found to moderate this relation. According to the authors, “high ingratiati
_ found coupled ing with high
_ found political skill resulted in the weakest relationships of workplace ostracism with job tension, _ found emotional exhaustion, and depressed mood at work” (p. 193).

In a related study, Cullen et al. (2012) investigated the relations between political skill, two forms of workplace mistreatment (ostracism and interpersonal conflict), and employee popularity. Their sample was composed of 149 full time employees who had two or more peer reviews by coworkers. Analysis of the data indicated that political skill was not directly related to either workplace ostracism or workplace interpersonal conflict. However, political skill was positively related to peer assessed popularity, which was, in turn, negatively related to both workplace ostracism and interpersonal conflict. That is, popular employees experienced significantly less workplace mistreatment. Thus, popularity played a mediating role in the relation between political skill and the two forms of workplace mistreatment (Cullen et al., 2012).

The question of how political skill is related to job performance and interpersonal power was the focus of two studies conducted by Treadway et al. (2013). In the first study, the sample was 97 employees who worked at two restaurants; and in the second study, the sample was 384 employees who worked at a single retail store.

Both of Treadway et al.’s (2013) studies yielded similar results. “The main effect variables of performance . . . and political skill . . . predicted interpersonal power” (p. 20). The degree of interpersonal power of employees who were high performers depended on whether or not they were politically skilled. High performers with high political skill had higher interpersonal power than high performers with low political skill. Thus, political skill moderated the relation between job performance and interpersonal power.
Oerder et al. (2014) explored the work-place development of political skill. Their sample was drawn from work councils in Germany. These firm-level organizations, which include members elected by the company’s workforce, act as advocates for employees in ways similar to trade unions. Work councils are hierarchical with four distinct levels of members. From highest to lowest, these positions are chairperson, deputy-chairperson, member of works committee, and regular members. Depending on the size of the company and work council position, members may be legally exempted from performing all or part of their normal tasks.

Oerder et al.’s (2014) analysis indicated that change in political skill (from time one to time two) “... was positively associated with hierarchical position in the works council ... and formal time involvement ...” (p. 13). In addition, the improvements in political skill over the two-year period were driven by improvements in the PSI dimension of networking. Change in political skill was predicted by work council position; and exemption status (time involved in work councils) predicted change in political skill through change in the PSI dimension of networking ability. In short, the results indicated that individual political skill, primarily at the networking dimension, can be developed in the workplace without the utilization of formal training—that is, political skill can be improved autonomously. In addition, the control variable of age had a positive interaction with networking ability. Over the two-year period, older compared to younger work council members improved more in networking ability (Oerder et al., 2014).

In a study conducted with 200 service workers (e.g., sales, law, banking, customer relations) Sarkar and Suresh (2014) found four of the five dimensions of the Big Five Inventory significantly correlated with the four dimensions of the PSI: extraversion, agreeableness, and conscientious were positively correlated; and neuroticism was negatively correlated. These researchers also found the PSI to be “... a positive predictor ...” of the Frankfurt Emotion Work Scale subscales “... of
positive emotions, sensitivity requirements, emotional dissonance, and interactional control” (p. 37).

Taliadorou and Pashiardis (2015) studied the relations between political skill, emotional intelligence (EI), principal leadership behaviors, and teacher satisfaction. Their sample of 182 principals and their 910 teacher subordinates were drawn from public elementary schools in Cyprus. The principals completed two instruments that measured EI, and the PSI. The teachers completed a satisfaction instrument, and a instrument that measured the leadership behaviors and practices of their principles.

The PSI’s and EI’s of principals were found positively related to each other, and each positively related to teacher satisfaction (Taliadorou & Pashiardis, 2015). Based on these findings, the authors asserted “... that principals who are characterized by high emotional and political skills seem to be more able to lead the organization to change and achieve the commitment of their employees” (pp. 652-653). The results also indicated that the PSI and EI of principals were positively related to leadership behaviors (radius of actions), which in turn was positively related to teacher satisfaction. The relationship of principal PSI and EI to teacher job satisfaction was stronger when the leadership behaviors of principals were intermediately included in the analysis (Taliadorou & Pashiardis, 2015).

Gender differences in perceptions by undergraduate students of their entrepreneurial intentions, creativity, and political skill were the focus of the study by Phipps and Prieto (2015). Students responded to a web-based survey that included demographic questions and measures of three independent variables. Their analysis indicated that male students compared to female students had higher entrepreneurial intentions and creativity. On the other hand, female students compared to male students had higher political skill (Phipps & Prieto, 2015).
Is higher political skill linearly related to job performance? In two independent studies, Zettler and Lang (2015) investigated this question. The sample for the first study was 178 early-career employees in Germany who spent about 80% of their time working on the job while spending the remaining time attending, for two to three years, apprentice training at vocational schools. The sample for the second study was 115 employees who had an average of seven years of work experience. The overall job performance of early-career employees was a conglomerate of on-the-job ratings by supervisors and vocational school evaluations. Supervisors and colleagues evaluated the job performance of experienced employees and rated their work relationship (close to distant) to the employee (Zettler & Lang, 2015).

The results from both studies indicated that intermediate levels of political skill were significantly related to job performance evaluations—neither high nor low levels of political skill impacted job performance. Thus, the authors found a curvilinear (inverted-U) relation rather than a linear one between political skill and job performance. With the sample of experienced workers, the detrimental impact of low or high political skill on job performance was mitigated by raters (supervisors and colleagues) having a close work relationship with the rated employees (Zettler & Lang, 2015).

With a Chinese sample of supervisors and their subordinate employees, Sun and van Emmerik (2015) investigated the relations between political skill, proactive personality, and supervisory assessments of job performance. Supervisors rated subordinates on task performance and on helping, leaning, and general compliance behaviors. Interactions between proactive personality and political skill were found for task performance and the helping and learning behaviors but not for general compliance behaviors. Political skill moderated the relation between proactive personality and job performance. That is, performance evaluations of proactive
personality employees depended on the employee’s level of political skill: lower political skill, lower evaluations; higher political skill, higher evaluations. Therefore, having a proactive personality alone was not beneficial (Sun & van Emmerik, 2015). In the author’s words, “these findings highlight that employees need both proactive personality to ‘make things happen’ and political skill to ‘get things done’” (p. 7).

Smith and Webster (2017) studied the relation between political skill, Machiavellianism, social undermining, and job performance. Their sample was composed of workers and their supervisors employed in various industries that included education. The results showed that political skill was positively related to job performance. The interaction of Machiavellianism and social undermining interacted to predict political skill. Workers high on Machiavellianism, who also had high perceptions of being socially undermined, increased their usage of political skill. Moreover, support was found for political skill having a partial mediating effect on Machiavellianism and social undermining in relation to job performance ratings. That is, high on Machiavellianism workers, who perceived high social undermining and consequently increased their usage of political skills, had more positive job performance ratings.

Aides in a mental health facility and their supervisors were the participants in a study conducted by Shaughnessy et al. (2017) of political will, political skill, informal leadership, and job performance. The results found no relation between political skill and performance, a negative relation between informal leadership and performance, and a positive relation between political will and informal leadership. Nevertheless, there was a positive relation between performance and “...the interaction of informal leadership and political skill” (p. 88). These results suggested that informal leaders, while not perceived as such because of their high performance, can utilize political skills to elevate their performance ratings (Shaughnessy et al., 2017).
Breland et al. (2017) studied the interaction of political skill and race dissimilarity in recruitment hiring decisions. Thirteen job recruiters interviewed 71 student participants at one university in the U.S. The student sample was composed of 54 Whites, eight Blacks, six Asians, and two students that identified as Other. The racial make-up of the recruiters was 12 Whites and one Asian. There were 118 pairs of students and recruiters. Using the PSI, students self-assessed their political skill, which was completed before their interviews. At the end of each interview, recruiters indicated their evaluation of the candidate and whether or not they would recommend making a job offer.

The results indicated that race dissimilarity had a negative effect on recruiter perceptions of job applicants. However, the impact of race dissimilarity was moderated by the applicant’s political skill. That is, the negative impact on hiring decisions when recruiters and applicants differed in race was perhaps neutralized by applicants being politically skillful (Breland et al., 2017).

Templer (2018) investigated how self-assessed political skill, supervisor-assessed political skill, and a dark personality affected supervisor ratings of job performance. The participants were 110 dyads of workers and their supervisors in Singapore. The results indicated that workers with dark personalities compared to workers that were honest and humble were more likely to perceive themselves as being politically skillful. Self-assessments of political skill were highly and significantly correlated with supervisor assessments of political skill; and supervisor assessments of political skill were highly and significantly correlated with job performance ratings. Higher ratings of political skill were indicative of higher performance ratings. The author suggested that these findings provided “. . . a potential explanation of why toxic individuals may get ahead at work” (p. 209).
In three studies with four distinct samples, Maher et al. (2018) investigated the effect of political skill and political will (one’s motivation to use politics to achieve personal objectives) on five impression management strategies (intimidation, supplications, exemplification, ingratiation, and self-promotion). The samples included full-time employed students, automotive employees, human resource personnel in Brazil, and full-time employees in the southeastern U.S. Control variables included Machiavellianism and self-motoring.

Discriminant analysis of political will and political skill along with the two control variables indicated that each was highly predictive of the employment of impression management strategies. Political will made the greatest contribution to the analysis while political skill made the least contribution. Therefore, Maher et al. (2018) stated “. . . that in order to predict the selection of impression management behaviors, one needs to account for both political skill and political will” (p. 293). In addition, cross-cultural differences were found in the preferences for impression management strategies. These findings suggested that individuals who were politically skillful adapted impression management strategies to meet the demands of their cultural environments. For example, the impression management strategy of exemplification (one’s attempt to appear dedicated) was more accepted in the U.S. than in Brazil (Maher et al., 2018).

Instead of looking at job performance from the prospective of individual political skill, Lvina et al. (2018) studied how team political skill and group and social cohesion affects both subjective and objective job performance. Two samples were utilized: teams composed of business students at a Canadian university; and workgroups composed of employees at a large retail store in Russia.

With both samples Lvina et al.’s (2018) results indicated that team political skill was significantly and positively related to subjective assessments of team performance. Objective
assessments of team performance were positively related to team political skill for the employee sample and to the strength of team political skill for the student sample. With the student sample, social cohesion was found negatively related to objective team performance; and with the employee sample, social cohesion was found negatively related to team political skill and negatively related to subjective team performance. In addition, with the student sample, “... task cohesion mediated the relationship between team political skill and objective team performance” (p. 16). A corresponding mediation effect was not found with the employee sample (Lvina et al. 2018).

Hayek et al. (2018) investigated the relation between political skill and affective commitment (one’s emotional attachment to the organization). Their sample of employees in Ecuador was drawn from a single family-controlled financial services company. Dependent variables included measures of job performance and career satisfaction and actual salaries.

Contrary to some research findings (Blickle et al., 2013; Lvina et al., 2018; Sarkar & Suresh, 2014; Treadway et al., 2013), Hayek et al. (2018) did not find political skill related to job performance ratings; and political skill was not related to salary. However, political skill was found significantly related to career satisfaction, a relation “... partially moderated by affective commitment” (p. 10). The authors posited that the study’s Ecuadorian context might have played a role in political skill and job performance not being significantly related (Hayek et al., 2018). According to the authors, “it ... [was] possible that this ... [Ecuadorian] context could have suppress[ed] employee satisfaction derived from accomplishment such as job performance and/or salary and highlight satisfaction stemming from the political ability to navigate the organization landscape” (p. 11).

In summary, the above selected studies with the PSI found political skill related to job performance (Bing et al., 2011; Sikora et al., 2015; Smith & Webster, 2015; Templer et al., 2018;
Zettler & Lang, 2015), and the related areas of team performance (Ahearn et al., 2004; Lvina et al., 2018), employee evaluations (Harris et al., 2007), and task performance (Blickle et al., 2012; Sun & van Emmerik, 2015). On the other hand, Shaughnessy et al. (2017) and Hayek et al. (2018) did not find political skill related to job performance.

Political skill was found related to teacher satisfaction in the study by Taliadorou and Pashiardis (2015) and to career satisfaction in the study by Hayek et al. (2018). Political skill was found negatively related to workplace ostracism (Wu et al., 2012; Cullen et al., 2012), to neuroticism (Sakar & Suresh, 2014), and to workplace stressors (Perrewe et al., 2004). In addition, political skill was found related to interpersonal power (Treadway et al., 2013), impression management strategies (Mayer et al., 2018), and informal leadership (Shaughnessy et al., 2017).

Additional findings included political skill lessening or moderating the negative effects of racial dissimilarity (Breland et al., 2017; Brouer et al., 2009), political skill improving with job experience (Oerder et al., 2014), and political skill being gender related (Phipps & Prieto, 2015).

**Job Satisfaction (MOAQ-JSS) Research**

Job satisfaction has been variously but similarly defined. The Cambridge Dictionary (n.d.) defines job satisfaction “as the feeling of pleasure and achievement that you experience in your job when you know that your work is worth doing, or the degree to which your work gives you this feeling.” From an emotions and values standpoint, Locke (1969) stated that “job satisfaction is the pleasurable emotional state resulting from the appraisal of one’s job as achieving or facilitating the achievement of one’s values” (p. 316). A later definition by Locke (1976) is often cited in job satisfaction research (Berg & Brown, 2019; Ferretti & Argentero, 2018; Gupta, 2013; Holland et al., 2016): “a pleasurable or positive emotional state, resulting from the appraisal of one’s job or job experience” (p. 1300).
Job satisfaction has been inconsistently operationalized. The best method for measuring job satisfaction has long been debated. Global (overall) job satisfaction and the facets of job satisfaction are two approaches to measuring this construct. Instruments developed to measure global job satisfaction include Hoppock’s (1935) four-item Job Satisfaction Scale (cf. McNichols et al., 1978), Hackman and Oldman’s (1975) three-item measure, and the three-item Michigan Organizational Assessment Questionnaire Job Satisfaction Subscale (MOAQ-JSS: Cammann et al., 1983).

Facet measures focus on the numerous elements that may determine job satisfaction such as security, working conditions, compensation, and advancement (Brown et al., 2006). Which elements to include and how the elements selected are summed has been an area of research interest (Locke, 1969; Scarpello & Campbell, 1983). Examples of facet measures include the 16-item Minnesota Satisfaction Questionnaire (MSQ: Scarpello & Campbell, 1983), the 25-item Job Satisfaction Scale (Brown et al., 2006), and the 18-item General Index of Job Satisfaction (Kafetsios & Zampetakis, 2008; Taliadorou & Pashiardis, 2015). In addition, studies have combined global and facet measures of job satisfaction. For example, in a study of new teachers in a public-school system, Green and Munoz (2016) used a self-constructed job satisfaction instrument composed of two global and 59 facet items.

Related to the present study is a finding by Durnali and Ayyildiz (2019) that a 25-item, two-dimensional (intrinsic and extrinsic) facet measure of job satisfaction was related to organizational politics in higher education. Their participants were 240 faculty teaching at 14 universities in Turkey. Organizational politics was measured with a 21-item scale that included three subscales: “Go along to get ahead subscale . . ., General political subscale . . ., Honest/Work ethics subscale” (p. 176).
Durnali and Ayyildiz’s (2019) found a very high level of overall job satisfaction. Multiple regression analysis indicated that both intrinsic and extrinsic job satisfaction predicted the three subscales of organizational politics. Regarding the “go along to get ahead” subscale, the authors posited that faculty members seem to believe that irrespective of the quality of their work carried out, one can achieve whatever is wanted to be achieved through ‘being everyone’s friend’; getting on well with everyone, knowing the ‘right’ people with critical positions. (p. 179)

The efficacy of a global versus a facet measure of job satisfaction was explored by Scarpello and Campbell (1983). Their findings with the MSQ instrument and with two global questions “. . . suggest[ed] that the 1-5 global rating of overall satisfaction may be a more inclusive measure of overall job satisfaction than the summation of many facet responses” (p. 577). Most important to the present research, Scarpello and Campbell (1983) provided guidance regarding when the two types of measures might be used:

A facet measure may be called for when an organization is interested in improving the job satisfaction of employees or to explain why individuals are leaving the organization.

. . . Policy makers may focus on an overall measure because they may be interested in the overall level of satisfaction in certain segments of the labor force or in the change in overall satisfaction over time. (p. 578)

In the present study, the area of interest is the job satisfaction of accounting professors teaching at numerous universities throughout the U.S. Therefore, a global measure of job satisfaction was deemed most appropriate.

In the previously summarized selected studies of ethicality as measured with the ELS and BI and political skill as measured with the PSI, the variable of job satisfaction was operationalized in
eight of them. Only in the study by Taliadorou and Pashiardis (2015) were facets of job satisfaction measured. In the studies by Palanski et al. (2014) and Yang et al. (2014) job satisfaction was measured with Hackman and Oldman’s (1975) global instrument, and Sharif and Scandura (2014) used Hopcock’s (1935) global measure. Hayek et al. (2018) used the global measure of career satisfaction developed by Greenhaus et al. (1990). The remaining three selected studies (Bogan & Dedeglu, 2007; Guchait et al., 2016; Neubert et al., 2009) utilized the Michigan Organizational Assessment Job Satisfaction Subscale (MOAQ-JSS) to measure job satisfaction. This later measure of global job satisfaction was used in the present study.

The MOAQ-JSS (Appendix D) was developed by Seashore et al. (1983; Cammann et al., 1983). The three statements are as follows: “All in all I am satisfied with my job,” “In general, I don’t like my job” (reverse scored), and “In general, I like working here.”

Research that operationalized job satisfaction with the MOAQ-JSS has focused on the job satisfaction of participants working outside of academia (non-academic participants) and in academia (academic participants). Research with non-academic participants was included for two reasons: first, to indicate the widespread usage of the MOAQ-JSS since 2008 (date of published meta-analysis); and second to point out the use of this instrument in measuring job satisfaction as driven by supervisor behavior/traits. In the earlier discussion of TATT this distinction is important—TATT is usually focused on management at the very top of the organization, who would be the university president in a university. Brief summaries follow of selected studies for each of these categories of participants.

**Non-Academic Participants**

Post-2008 selected studies that focused on the MOAQ-JSS measured job satisfaction of non-academic workers/employees included the works by Reinardy (2009), Bitmis and Erganeli (2013),
Holland et al. (2016), Lu (2019), and Chamberlain et al. (2019). Brief summaries follow of each of these works.

The job satisfaction of newspaper journalist was examined by Reinardy (2009). His survey included measures of perceived organization support, work-family conflict, role overload, social support, and job demands. A total of 715 journalist responded. The results found that perceived organization support and social support accounted for half of the variance in the multiple regression analysis. Reinardy indicated that “perceived organizational support was a positive, significant predictor of job satisfaction, . . . as was social support. . .” (p. 134).

Bitmis and Erganeli (2013) studied the job satisfaction of medical workers: 260 doctors and nurses. Their survey included measures of psychological capital, trust, and performance. Their results indicated that both psychological capital and trust mediate the relation between performance and job satisfaction. Increased job performance leads to increased trust by management and increased psychological capital such as self-confidence, which, in turn, leads to greater job satisfaction. Thus, managers can perhaps improve the job satisfaction of their subordinates by focusing on increasing their job performance and trust.

The effects of sexual harassment on working adult men was studied by Holland et al. (2016). Their linear analysis included the variables of sexual orientation, gender harassment (GH), sexual-advance harassment (SAH: sexual coercion/unwanted sexual attention), female issues activism, organization tolerance for sexual harassment (organization culture), psychological well-being, and job satisfaction.

Holland et al.’s (2016) results indicated that both GH and SAH were predicted by men being active in feminist causes and by their organizations being more tolerant of both types of sexual harassment. These results suggested that ethical culture plays a role in sexual harassment—
organizations that are more tolerant of sexual harassment have more harassment. In addition, Holland et al. (2016) found job satisfaction was predicted by exposure to both gender and sexual-advance harassment. There was also an interaction between psychological well-being and exposure to sexual harassment and female activism. Men who did not participate in female activism were more affected by increased sexual harassment: “As GH and SAH increased, more-activist men did not report a significant decline in psychological well-being, but less-activist men did” (p. 24).

Using samples of employees in both Taiwan and China, Lu (2019) found employee work engagement (e.g., employee dedication) related to employee job satisfaction. Work engagement was impacted by perceptions of supervisor support (e.g., concern with employee welfare) and by positive human resource management practices (e.g., employee development opportunities).

In a longitudinal study of healthcare aides in Canada that included 4,057 participants working in 91 nursing homes, Chamberlain et al. (2019) utilized measures of care aide work life (job satisfaction, burnout, and adverse experiences with resident dementia), the health—both mental and physical—of care aides, and facility measures such as number of beds and whether or not they were operated for-profit. For the variable of job satisfaction, significant differences were found across four regions of Canada, and across differences in facility profit motives. For the longitudinal portion of the study, the authors indicated that the work life of healthcare aides had worsened.

**Academic Participants**

Post-2008 selected MOAQ-JSS studies that focused on the job satisfaction of employees/faculty in higher education included the works by Kellison and James (2011), Gupta (2013), Schlett and Zieglar (2014), Ngoc (2019), and Miner et al., (2019). Brief summaries of each of these works follow.
With a sample of part-time employees who worked in recreational sports programs at a research institution, Kellison and James (2011) examined predictors of job satisfaction. The dependent variable was job satisfaction. Independent variables included eleven items related to the work environment. The results indicated that five of these variables predicted job satisfaction. The work itself, good feelings about the organization, an effective supervisor, and good relationships with coworkers were positively related while the presence of core values was negatively related.

Gupta (2013) investigated the effect of workplace bullying on the workplace wellbeing of lecturers working at universities in Jammu, India. For this study, workplace wellbeing was identified as job satisfaction and workplace engagement. Gupta’s (2013) findings indicated that 41% of the sampled lecturers had experienced workplace bullying. Correlation analysis indicated that both job satisfaction and work engagement were significantly and negatively related to workplace bullying, and that bullying had a significantly negative impact on job satisfaction and on work engagement. “Findings of the study,” according to Gupta, “suggest[ed] that workplace bullying is a part of faculty experience in academia and it lowers workplace wellbeing . . . of lecturers” (p. 504).

The relations between job satisfaction and job cognitions (e.g., job beliefs) and affective experiences—need for affect (e.g., emotions, feelings) were explored in three studies by Schlett and Ziegler (2014). Study participants were all located in Germany: employees at a university and employees who worked in various occupations. Their results indicated that job emotions and job cognitions were substantially correlated with job satisfaction. “The job emotions-job satisfaction relationship was stronger for employees with high need for affect . . . than for those with low need for affect . . .” (p. 80). The results also found the need for affect positively associated with job satisfaction. In addition, the need for affect was found to moderate the relation between job
cognitions and job satisfaction: “. . . Job cognitions determined job satisfaction more, the weaker a person’s need for affect was” (p. 86).

Ngoc (2019) investigated the job satisfaction of staff working at public universities of technology in Vietnam. The majority of the 155 respondents averaged over five years of seniority. Independent variables included job characteristics, reward and discipline, supervisors, colleagues, working conditions, and benefits and income. Job satisfaction was the dependent variable. The results showed a relatively high level of job satisfaction (means of 3.92 and 4.0 on a scale of 5.0) on the two utilized MOAQ-JSS statements. The top three drivers of job satisfaction were related to working conditions, supervisor, and income; and the level of job satisfaction differed by education—staff with postgraduate degrees compared to those with college degrees were less satisfied with their jobs.

In two studies with university faculty teaching in the U.S., Miner et al. (2019) explored various antecedents of an uncivil work environment and its relation to personally experienced incivility, and the outcomes of job satisfaction, turnover intentions, and physical health. Psychological distress was added as an outcome in study two. “Workplace incivility [was] defined as the exchange of seemingly inconsequential inconsiderate words and deeds that violate conventional norms of workplace conduct. . . . Examples of uncivil behaviors include[d] belittling others, acting in a condescending manner, and excluding a coworker from professional camaraderie” (p. 529). In the first study, the participants were faculty who taught at a large university located in the southeastern U.S.; and in the second study, the participants were a national sample of law school faculty. Job satisfaction was measured in the first study with a multi-faceted instrument and was measured in the second study with the MOAQ-JSS.
Miner et al.’s (2019) collective results indicated that the antecedents of individualism, hierarchical governance, interaction style, and competition were positively related to an uncivil environment, which, in turn, was positively related to personal incivility. Personal incivility was negatively related to job satisfaction, which, in turn, was negatively related to turnover intentions and psychological distress. In their discussion of the findings, the authors indicated that “. . . departments perceived to encourage employees to be individualistic, engage in interpersonal interactions that were combative in nature, and compete are described as having more uncivil environments” (p. 544). Thus, an uncivil environment, which the present author suggests may be indicative of an unethical climate, was found positively related to academic job dissatisfaction and to intentions to leave the academic position (Miner et al., 2019).

The above summaries of selected research conducted since 2008 with the MOAQ-JSS indicated that this measure of global job satisfaction has been found positively related to numerous variables: e.g., organization and social support (Reinardy, 2009); the work itself, good feelings about the organization, an effective supervisor, and good relationships with coworkers (Kellison & James, 2011); job performance (Bitmis & Erganeli, 2013); job emotions and cognitions (Schlett & Ziegler, 2014); work engagement and supervisor support (Lu, 2019); and working conditions, the supervisor, and income (Ngoc, 2019). Job satisfaction was found negatively related to the ethics related areas of workplace sexual harassment (Holland et al., 2016), bullying (Gupta, 2013), and incivility (Miner et al., 2009). In addition, job satisfaction as measured with the MOAQ-JSS has been used to investigate the job satisfaction of faculty/lecturers and staff in academia (Gupta, 2013; Kellison & James, 2011; Miner et al., 2019; Ngoc, 2019; Schlett & Ziegler, 2014).

Pertinent to the present study are the findings of employee job satisfaction as measured with the MOAQ-JSS being directly or indirectly related to supervisor actions/behaviors. Direct relations
included the supervisor being effective (Kellison & James, 2011) and the supervisor providing support (Lu, 2019); and indirect relations included variables that are potentially influenced by supervisors such as organization support (Reinardy, 2009), the work environment (Kellison & James, 2011), workplace bullying (Gupta, 2013), workplace sexual harassment (Holland et al., 2016), and workplace incivility (Miner et al., 2019).

Several of the selected studies of supervisor ethicality as measured with the ELS and BI included job satisfaction as a variable. Perceptions of ethical leadership measured with the ELS and measures of employee job satisfaction were included in the studies by Neubert et al. (2009), Palaski et al. (2014), and Sharif and Scandura (2014); and perceptions of behavioral integrity measured with the BI and measures of employee satisfaction were included in three studies: Yang et al. (2014), Guchait et al. (2016), and Bogan and Dedeglu (2017). In general, higher perceptions of supervisor ethicality were found directly or indirectly related to higher subordinate job satisfaction (Bogan & Dedeglu, 2017; Guchait et al., 2016; Neubert et al., 2009; Palanski et al., 2014;).

The sampled studies of employee perceptions of their supervisor’s political skill as operationalized with the PSI also, although less commonly, included a measure of employee job satisfaction. Taliadorou and Pashiardis (2014) found perceptions of political skill positively related to the job satisfaction of teachers; Hayek et al. (2018) found perceptions of supervisor political skill positively related to employee career satisfaction; and Durnali and Ayyildiz (2019) found perceptions of organization politics related to job satisfaction.

Positive perceptions of the political skill of supervisors (Taliadorou & Pashiardis, 2014) and of organizational politics (Durnali & Ayyildiz, 2019) have been found respectively related to career and job satisfaction. Global job satisfaction as measured with the MOAQ-JSS has been found related to the TATT identified as direct supervisors (Kellison & James, 2011) rather than, or in
addition to, the tone set by top management (e.g., presidents, CEOs). The MOAQ-JSS measure has also been found positively related to ethicality as measured with the BI (Bogan & Dedeglu, 2017; Guchait et al., 2016) and ELS (Neubert, 2009). Moreover, job satisfaction as measured with the MOAQ-JSS has been found negatively related to the organizational ethical problems of sexual harassment (Holland et al., 2016), bullying (Gupta, 2013), and incivility (Miner et al., 2009).

**Chapter Summary**

This chapter has presented research related to the background of the accounting term TATT which is the ethical tone communicated by management to subordinates in organizations (ACFE, n.d.; AICPA, 2009; PCAOB, n.d.). While the TATT in an organization is an important element of its ethical culture, or ethical environment, the two constructs are not necessarily synonymous. Many accounting scandals have involved unethical tones emanating from the top of organizations: e.g., CEO, CFO (Americ & Craig, 2013; Campbell & Goritz, 2013; King, 2013). Research has indicated that the ethical culture in organizations is also impacted by the tone set by direct supervisors (Lau et al., 2017). In planning audits, auditors are required to assess the risk of an auditee’s financial statements being materially misstated due to fraud (PCAB, n.d.). The TATT is an important part of this assessment. A perceived unethical TATT of an auditee may increase audit fees (Garrett et al., 2019); and an unethical TATT in accounting firms may also result in unethical conduct on the part of auditors (Ariail & Crumbley, 2019; SEC, 2019). Moreover, research has indicated that the TATT in accounting academia is important for at least two reasons: (1) creating an ethical environment is critical to the teaching of accounting ethics—training accountants to be ethical in their selected profession (AACSB, 2004); and (2) an ethical TATT can perhaps lessen unethical behavior on the part of faculty (Bystydzienski et al., 2016). Importantly, ethical tone in academic departments have been linked to the tone communicated by direct supervisors identified
as deans and chairs, the supervisors of interest in the present study (Ehrich et al., 2012). TATT as presently defined is the perceived ethicality of accounting deans and chairs, with ethicality defined as perceptions by accounting faculty of ethical leadership as measured with the ELS and perceptions of behavioral integrity as measured with the BI.
CHAPTER 3

METHODOLOGY

This chapter presents the methods used to assess accounting faculty perceptions of the ethicality and political skill of their supervisors (e.g., chairs and deans), to access the level of job satisfaction of accounting faculty, and to explore the relations between these constructs. These explorations were predicated on the following six Research Questions (RQ).

**Research Questions**

No prior research has so far been found where the BI and ELS instruments were used together. Since both scales are measures of perceptions of leadership ethics (TATT), it is posited that these two scales will be related. Research Question 1 (RQ1) is posed to explore this relation.

RQ1: For accounting faculty in the U.S., how are perceptions of ethical leadership and perceptions of behavioral integrity related?

The combined usage of the ELS and the PSI instruments has only been found in the studies by Harvey et al. (2014) and Ariail et al. (2021). In Harvey et al.’s study, which was conducted with a sample of midlevel managers and their subordinates, the ratings of the ELS and PSI were found to be highly correlated. Ariail et al.’s (2021) research, which was conducted with employed business students, also found these two scales highly correlated. In both studies perceptions of the ELS and PSI of supervisors were assessed by subordinates.

The combined use of the BI and PSI instruments has also only been found in only one prior study. Erkutlu and Charfra (2018) used the two instruments in their study of nurses and their direct supervisors (head nurses) employed in hospitals in Turkey. The nurses assessed the BI of their supervisor and assessed their own PSI. With this method of assessment (other and self), these two
instruments were negatively correlated. PSI was found to mediate the relation between BI and relational identification and employee silence.

No prior research has so far been found where the BI, ELS, and PSI instruments were used together. Informed by the selected literature, and with a focus on accounting professors and their perceptions of the political skill and ethicality of their direct supervisors, Research Question 2 (RQ2) is posed as follows:

RQ2: For accounting faculty in the U.S., how are perceptions of political skill and ethical leadership related?

It is believed that no prior research has investigated the relation between job satisfaction of accounting faculty and the perceived political skill and ethicality of their direct supervisors. It is posited that job satisfaction of accounting faculty is related to perceptions of both the ethicality and the political skill of their direct supervisors. This posited relation is explored with the following Research Question 3 (RQ3):

RQ3: For accounting faculty in the U.S., how is job satisfaction related to perceptions of ethical leadership and perceptions of political skill?

No prior research has been found where the TATT has been measured in accounting academia. Informed by the above research regarding TATT and research with the two selected measures of ethicality, which have indicated the importance of both ethical leadership and behavioral integrity, the following Research Question 4 (RQ4) is posed:

RQ4: What is the perceived leader ethicality (TATT) in accounting academia? That is, for accounting faculty in the U.S., what is the perceived ethicality of their supervisors?

The above limited review of the literature generally indicates that political skill is related to various positive individual and organizational outcomes. No prior research is believed to have
investigated this construct for leaders in accounting academia. This construct is explored with the following Research Question 5 (RQ5):

RQ5: For accounting faculty in the U.S., what is the perceived political skill of their supervisors?

With a focus on the global job satisfaction of accounting professors, which has not been previously determined, the selected research informed Research Question 6 (RQ6).

RQ6: For accounting faculty in the U.S., what is the level of job satisfaction?

In addition to the above Research Questions regarding accounting faculty perceptions of their direct supervisor’s ethicality, political skill, and of their own job satisfaction, this study also explores these relations in regard to various demographic variables. The demographic questions (Appendix F) asked participants to provide information regarding 13 variables: age, gender, ethnicity, faculty level, years worked in higher education, years at current university/college, tenure, focus of university/college where currently employed, country of location, position of direct supervisor/manager, ethnicity of the supervisor/manager, and years worked under the current supervisor/manager. All of these variables except for the country of location were used in this research.

**Research Design**

This research utilized a survey design which incorporated statements from four widely used and validated instruments: ELS, BI, PSI, MOAQ-JSS. Using Qualtrics, the survey was electronically delivered primarily to accounting professors who teach at higher education institutions in the U.S., and who self-selected to participate. Survey participation was incentivized with a drawing for 20 gift cards each worth $30. Since the electronically delivered survey did not capture individual information, faculty who desired to participate in the drawing were asked to
submit their contact information through a separate Qualtrics link. This method resulted in all survey responses being anonymous.

**Population, Sample, and Data Collection**

The population of accounting professors who were included in the 2017-2018 Hasselback Accounting Directory were sent email requests (Appendix E) soliciting their participation in the survey. The 2017-2018 Hasselback Accounting Directory, Edition 40 (Hasselback, 2018) was the last edition published. Using a hard copy of this edition, student assistants in the department of accounting at the university at which the author teaches produced an Excel list that contained 9,039 faculty names, college/university, and email addresses. This number predominately included accounting faculty located in the U.S., but also included some accounting faculty located internationally. Non-U.S. faculty responses were eliminated from the data used in the analyses. Accordingly, a country of location demographic question was included in the survey instrument (Appendix F).

Due to the dated nature of this data, it was expected that a large number of the email addresses would no longer be valid. Undeliverable email addresses might be the result of various factors such as retirements, job changes, and data entry errors. Undeliverable surveys were accounted for so that a response rate could be calculated. It was expected that the sensitive nature of this survey, which asked faculty to report on the ethics of their leaders and on their personal job satisfaction, would work to limit the number of responses.

In order to peremptorily address any potential survey problems, the survey was first emailed in a Pilot Study to accounting faculty who attended the 2021 GAAE Conference (N = 56). Finally, email requests were also sent to accounting faculty (N = 42) teaching at Georgia technical colleges. This email list was compiled by internet searches of college directories. The technical college
Sample provided additional input from faculty at teaching institutions. Therefore, a total of 9,137 accounting faculty were solicited by e-mail (Appendix E). Since there was the potential for email overlaps, especially with members of the GAAE and the email addresses in the Hasselback Accounting Directory, a Qualtrics setting (ballot box stuffing) allowed only one submission per email address. There was also a question on the survey that asked respondents if they had previously completed the survey. Surveys with “Yes” responses were eliminated.

In order to increase the number of responses, the survey requests were sent in three email waves, each about a week apart (Creswell & Creswell, 2017). Thus, the survey period was one month in duration— with one week for the pilot study and three weeks for the subsequent email waves. Multiple email solicitation waves were previously used in the studies by Miao et al. (2013) and Leroy et al. (2012).

**Instrumentation**

The composite survey (Appendix F) included a cover page with an informed consent, demographic questions, and survey statements. The cover page described the purpose of the study and gave assurance that the confidentiality of the participants would be strictly maintained. The demographic part of the survey solicited information regarding the 12 applicable demographic variables of (1) age, (2) gender, (3) faculty ethnicity, (4) ethnicity of current supervisor/manager, (5) faculty level, (6) years worked in higher education, (7) years at current college/university, (8) tenure, (9) type of higher education college/university where currently employed, (10) focus of college/university, (11) position of direct supervisor/manager, and (12) years worked under current supervisor/manager. Variables 1, 2, 3, 4, 7, 8, 11, and 12 were selected from a review of the literature, and variables 5, 6, 9, and 10 were exploratory.
Age was used as a control variable in a number of studies (Blickle et al., 2012; Brouer et al., 2009; Brown & Trevino, 2014; Erkutlu et al., 2018; Harris et al., 2007; Templer, 2018) and was found relevant in the study by Brown and Trevino (2018). Gender was a control variable in the studies by Blickle et al. (2012), Brouer et al. (2008), Erkutlu and Chafra (2016, 2018), Harris et al. (2007), and Templer (2018) and was found relevant in the studies by Holland et al. (2016) and Templer (2018). Ethnicity was a control variable in the study by Brouer et al. (2009) and was found relevant in the study by Breland et al. (2017). The ethnicity of current supervisor was found relevant in the studies by Breland et al. (2017), Brouer et al. (2009), and Simons et al. (2007). Years worked under current supervisor was a control variable in the studies by Blickle et al. (2012) and Brouer et al. (2009). The position of current supervisor was found significant by Kannan-Narasimhan and Lawrence (2012). Years worked at current university was a control variable in the study by Brouer et al. (2009), and job/organization tenure (years on the job) was a control variable in the studies by Blickle et al. (2012), Harris et al. (2007) and was found relevant in the study by Bogan and Dedeglu (2017). And holding tenure at a college/university was found relevant in the studies by Bailey et al. (2001) and Bailey (2019).

The exploratory variables were years worked in higher education (years), type of higher education college/university where currently employed (type), focus of college/university (focus), and faculty level (level). The location of college/university at which you currently teach (location) was only used to separate the U.S. sample from the total responses. Subsequently, the location variable was not used in the analyses, which resulted in 12 relevant variables. It was expected that years worked in higher education would be found related to the variables of age, faculty level and tenure. No advance expectations were made for findings regarding the variables of type and focus.
The demographic questions were followed by 39 statements regarding faculty member perceptions of the ethicality and political skill of the supervisor/manager to whom they directly reported and the faculty member’s personal job satisfaction. Ethicality was measured with the 10 statements of the ELS (Appendix A, survey statements 1-10), which was modified by changing the word “employee” to “faculty,” and with the eight statements of the BI scale (Appendix B, survey statements 29-36) which was modified to be an assessment of another rather than of one’s self. These measures were proxies for faculty perceived TATT. Political skill was measured with the 18 statements of the PSI (Appendix C, survey statements 11-28); and faculty job satisfaction was measured with the three statements of the MOAQ-JSS (Appendix D, survey statements 37-39).

Participants responded by rating each statement on a standard (Krosnick & Presser, 2010; Likert, 1932;) five-point Likert scale with response choices of strongly disagree (rating = 1), disagree (rating = 2), neither agree nor disagree (rating = 3), agree (rating = 4), and strongly agree (rating = 5). However, statement 38 was reverse scored (Seashore et al., 1983). A five-point Likert scale was used in a number of the prior studies conducted with the ELS (Demirtas, 2015; Fowler et al., 2018; Harvey et al., 2014; Johnson et al., 2012; Zhang & Liu, 2019), with the BI (Elsetouchi et al., 2018; Erkutlu & Chafra, 2016, 2018; Guchait et al., 2016; Way et al., 2018), with the PSI (Chopin et al., 2013; Harris et al., 2007; Sikora et al., 2015; Smith & Webster, 2017; Talidorou et al., 2015), and with the MOAQ-JSS (Bowling & Hammon, 2008; Chamberlain et al., 2019; Ngoc, 2019).

While studies with these instruments have also variously used a seven-point scale, the standard five-point scale was, for at least two reasons, considered appropriate: First, research has indicated that reliability levels fall off after five points (Lissitz & Green, 1975) and that there are “. . .no psychometric advantages . . . for response scales beyond six options” (Simms et al., 2019).
Second, the 39-statement survey instrument was rather lengthy. Perhaps using a five-point scale instead of a seven-point scale would reduce the time required by participants to complete the survey—that is, a shorter scale might reduce participant fatigue (Babakus & Mangold, 1992; Krosnick & Presser, 2010), which could work to improve survey responses.

Details regarding the ELS, BI, PSI, and MOAQ-JSS are included in the review of the literature. Overviews follow of the constructions and psychometric properties of these four instruments.

**Ethical Leadership Scale (ELS)**

The ELS (Appendix A) is a unidimensional measure composed of 10 statements. These statements were included in the survey instrument (Appendix F) as statements 1-10. In their meta-analytic study of the ELS ($k = 134, N = 54,920$) Bedi et al. (2016) indicated that the “...ELS remains one of the most widely used measures of ethical leadership” (p. 519).

The ELS was developed by Brown et al. (2005). In multiple studies they found Cronbach alphas of above .90. In subsequent research, Cronbach alphas at .70 or above, indicating generally acceptable levels of internal consistency (DeVellis, 2003; Field, 2009; Kline, 2005; Tabor, 2018) have been reported. Examples include the Cronbach alpha findings by Johnson et al. (2012) of .95, by Conrad (2013a) of .89, by Miao et al. (2013) of .96, by Demirtas (2015) of .82, by Huang and Paterson (2017) of .92 and of .93, and by Li et al. (2017) of .91.

In addition to the reliability measure of internal consistency, Brown et al. (2005) also found the ELS to have discriminant validity. As these authors expected, the ELS was found positively correlated with measures of consideration ($r = .69, p < .001$), affective trust ($r = .76, p = .001$), and idealized influence-behavior ($r = .71, p < .001$), and was found negatively correlated with abusive supervision ($r = -.61, p < .001$). Brown et al. (2005) also reported indications of nomological
validity: e.g., positive relationships with perceptions of leader honesty ($r = .65$, $p < .001$), interactional fairness ($r = .24$, $p < .01$), and satisfaction with supervisor ($r = .22$, $p < .01$).

Moreover, discriminate validity was also indicated by non-significant correlations: i.e., subordinate age or gender, and subordinates’ perceptions of their similarity with their supervisor’s race, education, age, lifestyle, or religion. Brown et al. (2005) interpreted these non-significant correlations as

...suggest[ing] that the ELS: (a) is robust to large and widely recognized perceptual errors, (b) is specific enough to direct respondents’ attention to patterns of leader traits and behavior, (c) and is largely free from ‘similar to me’ bias. (pp. 126-127)

**Behavioral Integrity Scale (BI)**

The BI scale is a unidimensional measure of behavioral integrity—agreement of words with deeds. The eight statements of the BI are presented in Appendix B and were included in the survey (Appendix F) as statements 29 through 36. As indicated in the review of the literature, this instrument has been used in a number of behavioral integrity studies (Simons et al., 2007). The BI has been found to have various acceptable psychometric properties. Simons et al. (2007) found scale reliability at .96 and found expected positive construct validity correlations: e.g., trust in manager at .840, satisfaction with supervision at .830, and interpersonal justice at .890. Yang et al. (2014) and Elsetouhi et al. (2018) respectively reported Cronbach alphas of .964 and .976, and convergent validities of .766 and .859. Yang et al. (2014) found construct validity at .963, and Way et al. (2018) and Elsetouhi et al. (2018) respectively reported composite validities of .950 and .980.

**Political Skill Inventory (PSI)**

Both the six-item PSI and the 18-item PSI have been widely used to measure political skill (Jacobson & Viswesvaran, 2017). In the present study political skill was operationalized with the
18-item version (Appendix C; Appendix F survey statements 11-28). This multidimensional instrument has been found to have various forms of validity to include confirmatory (Ferris et al., 2005), construct (Blickle & Schnitzer, 2010; Ferris et al., 2005; Ferris et al., 2008), criterion-related (Ferris et al., 2007), and incremental (Blickle & Schnitzer, 2010). In addition, this version of the PSI has been found to be a stable construct across five cultures (Lvina et al., 2010); and to be reliable both as a composite measure and as a measure of the four dimensions of the PSI (Jacobson & Viswevaran, 2017).

According to Ferris et al. (2005), the four dimensions (subscales) are Networking Ability (Appendix C, Statements 1, 6, 9, 10, 11, & 15), Interpersonal Influence (Appendix C, Statements 2, 3, 4, & 12), Social Astuteness (Appendix C, Statements 5, 7, 16, 17, & 18), and Apparent Sincerity (Appendix C, Statements 8, 13, & 14). In their meta-analysis of 77 studies, Jacobson and Viswesvaran (2017) found the 18-item PSI to be psychometrically acceptable for organization research. They reported an overall reliability coefficient of .89, and subscale reliability coefficients of .84 for Networking Ability, .82 for Interpersonal Influence, .72 for Social Astuteness, and .69 for Apparent Sincerity.

**Job Satisfaction (MOAQ-JSS)**

Faculty job satisfaction was operationalized with the unidimensional three-statement MOAQ-JSS (Appendix D) developed by Seashore et al. (1983). The three statements, which were included in the survey instrument as Statements 37, 38 and 39, are as follows: “All in all I am satisfied with my job,” “In general, I don’t like my job” (reverse scored), and “In general, I like working here.” This global measure of job satisfaction has been found to have acceptable psychometric properties. Seashore et al. (1983) reported an internal consistency reliability estimate of .77 (N > 400, r = .13. p < .01); and in their meta-analysis, Bowling and Hammond (2008)
reported weighted internal consistency of .84 ($k = 79$, $N = 30,623$), test-retest reliability of .50 ($k = 4$, $N = 746$), and expected positive or negative correlations with 21 of 22 indicators (facets) of job satisfaction.

**Data Collection**

Data was collected using Qualtrics, an online survey platform. Participants anonymously completed the survey. Completed survey data was aggregated so that no individual responses were reported. The results were not identified with individual participants and were not identified with specific institutions. Confidentiality was strictly maintained.

**Data Analysis**

The survey data, which included the demographic information and the ratings of the 39 statements, was entered in the Statistical Package for the Social Sciences (SPSS), version 26. The analysis began with a presentation of the descriptive statistics for the respondents’ demographics. For each of the demographic variables, total numbers and percentages are tabularly presented. In addition, a table also presents the means and standard deviations of each of the four constructs along with mean percentages of the maximum scores for each construct. Next, a table presents construct response frequencies and cumulative frequencies. The construct means and the response frequencies provide answers to RQ4, RQ5, and RQ6.

For entry into SPSS the demographic variables were coded. The variable of gender was dummy coded with zero for male and one for female. The two variables relating to the faculty and the supervisor ethnicity were dummy coded with zero for Caucasian and one for non-Caucasian. From the two ethnicity variables a new measure was created and labeled “ethnic similarity” which was a dummy variable equal to one if the faculty and the supervisor were of differing ethnicities, and zero otherwise. The faculty level variable was coded as one for lecturer, two for adjunct
professor, three for assistant professor, four for associate professor, five for professor, six for department chair, and seven for dean. Other faculty level responses were individually assessed and based on the closest fit included with one of the seven ranks. Therefore, the faculty level ordinal variable positively increased with the faculty member’s professional rank. Similarly, the supervisor level was coded in an increasing hierarchical order such that one equaled course coordinator, two equaled department chair, three equaled dean, four equaled provost, and five equaled president. This coding produced an ordinal variable. Based on their closest fit other faculty level responses were included in one of the five ranks. Tenure was a dummy variable taking the value of one for tenured faculty, and zero otherwise. The type of higher education institution was also a dummy variable equal to one for public and two for private. The “focus of the institution” was coded with one equals teaching, two equals teaching and research, and three equals research. Thus, the higher the value, the more research focused was the institution—an ordinal variable. Responses to the “age” question and to the question capturing the “number of years worked” were entered in SPSS as the years reported. Further, a measure of “faculty loyalty” was constructed by measuring the percentage of career time spent with the current college/university. This construct was computed as one minus the difference between years worked in higher education and the years worked at the current college/university, divided by the years worked in higher education. This new variable, thus, had a value of one if the faculty’s entire higher education career was with their current college/university. Values of less than one represented the proportion of the faculty’s teaching career spent in their current job. Thus, this variable was continuous. The 39 survey statements, all with five-point Likert scales, were coded gradually from one for strongly disagree to five for strongly agree.
Cronbach alphas were computed separately for the statements of each of the four constructs. Based on the results found in prior research (Brown et al., 2005; Elsetouhi et al., 2018; Johnson et al., 2012; Miao et al., 2013; Yang, 2014), it was anticipated that these measures would be above the customary threshold of 0.7 (DeVillis, 2003; Field, 2009; Kline, 2005; Tabor, 2018) needed for an acceptable internal consistency.

A Pearson’s correlation matrix, that included all the study variables, was computed. Thus, the mean scores of the four constructs and of the means of the twelve applicable demographic variables were included in the matrix. Some of these demographic variables, for example the variables of faculty level, age, and tenure, were a-priori expected to be significantly and positively correlated. Nevertheless, the purpose of the correlation matrix was to reveal evidence of any significant correlations between the four constructs and their interaction with the demographic variables. This analysis answered RQ1, RQ2, and RQ3.

The inferential analyses also included multivariate regressions, which was focused on examining the main drivers of job satisfaction. The first regression model examined the effect of perceptions of ethicality on job satisfaction; and the second regression model examined the added effect of tenure on job satisfaction.

**Chapter Summary**

This chapter reported the methodology utilized in this research. The data was collected using a survey delivered by Qualtrics. Participation in the survey was incentivized with a sweepstakes drawing for gift cards. The population studied was accounting faculty teaching in the U.S. Accounting faculty samples were obtained using email addresses included in the 2017-2018 Hasselback Accounting Directory and using emails of accounting faculty who attended the 2021 GAAE Conference. In addition, emails were sent to accounting faculty teaching at technical
colleges in the state of Georgia. The data obtained from the 2021 GAAE Conference attendees was used in a pilot study, which indicated no survey or delivery problems.

Details were provided regarding the survey instrument composed of 13 demographic variables and 39 statements. The demographic variables included eight that were literature based and five that were exploratory. The 39 statements were a composite of the statements contained in the ELS, BI, PSI, and MOAQ-JSS instruments. Overviews of the construction and psychometric properties of each of the constructs were provided.

The data collected was aggregated so that individual faculty responses were not reported. The methodology employed also served to make the survey responses confidential. The survey data obtained was coded and entered in SPSS. The coding of the demographic variables and of the four constructs was provided. The survey data was analyzed using both descriptive statistics and inferential statistics: Cronbach alphas, Pearson’s correlations, and multivariate regressions.
CHAPTER 4
RESULTS

As previously stated, ethical misconduct by accounting faculty and accounting practitioners is an ongoing problem. When accountants, especially accounting faculty, misbehave, unethical examples are modeled to accounting students. Thus, unethical acts by accounting professors may negatively impact the ethical culture in which accounting ethics are being taught. The presence of an unethical TATT within a university setting also can negatively affect the hiring of qualified faculty and the job satisfaction of current faculty, impacting both the recruitment and retention of this population. Accounting leaders (e.g., deans, chairs, accounting coordinators) in academia are responsible for setting and maintaining the ethical tone (the ethical TATT) they communicate to subordinates (accounting faculty) and to the greater community.

The questions generated by these problems are at least three-fold. First, what are the perceptions by accounting faculty of the ethicality and political skill of their leaders? The perceptions by accounting faculty of the ethical leadership and political skill of their supervisors have not previously been determined. Second, are accounting professors able to differentiate between ethical and unethical leaders due to the influence of perceptions of political skill? And third, how are faculty perceptions of the ethicality of their leaders related to their personal job satisfaction? Answering these questions required an investigation of the perceptions by accounting faculty of the ethicality (TATT) and political skill of their direct supervisors and required an investigation of the personal job satisfaction of accounting faculty. The following six Research Questions (RQ) were addressed:

RQ1: For accounting faculty in the U.S., how are perceptions of ethical leadership and perceptions of behavioral integrity related?
RQ2: For accounting faculty in the U.S., how are perceptions of political skill and ethical leadership related?

RQ3: For accounting faculty in the U.S., how is job satisfaction related to perceptions of ethical leadership and perceptions of political skill?

RQ4: What is the perceived leader ethicality (TATT) in accounting academia? That is, for accounting faculty in the U.S., what is the perceived ethicality of their supervisors?

RQ5: For accounting faculty in the U.S., what is the perceived political skill of their supervisors?

RQ6: For accounting faculty in the U.S., what is the level of job satisfaction?

This chapter presents the results of the study. Both descriptive statistics and inferential statistics are presented. Descriptive statistics provided answers to Research Questions 4 (RQ4), 5 (RQ5), and 6 (RQ6), and the inferential statistics provided answers to Research Questions 1 (RQ1), 2 (RQ2), and 3 (RQ3). The descriptive statistics included survey response numbers and rates, respondent demographics, construct response means, standard deviations, and means as a percentage of the maximum scores, and construct response frequencies. The inferential statistics included tests of the internal consistencies of the constructs, Pearson correlations, and regression analyses.

**Descriptive Statistics**

**Survey Responses**

Data regarding survey responses are presented in Table 1. Requests for participation in the Qualtrics delivered survey were sent in four waves by email to a total of 9,137 accounting faculty. The first wave was sent to Georgia Association of Accounting Educator (GAAE) members as a Pilot Study meant to check for any potential survey problems. When no survey problems were
found, three additional email waves, each about a week apart, were sent to all of the email addresses.

Email addresses were obtained from the 2018 Hasselback Directory (N = 9,039), the GAAE (N = 56), and by internet searches of Georgia technical college websites (N = 42). Of the total number of emails sent, 810 were undeliverable. Thus, a net of 8,327 Qualtrics surveys (91.1%) were successfully delivered.

A total of 698 survey responses were received. Of this number 86 were incomplete—the respondents partially completed the survey, five did not consent to participating in the survey, nine were duplicate completions—respondents answered “yes” to the Qualtrics question of have you previously completed this survey, and 59 were from faculty not teaching at U.S. institutions. These subtractions resulted in 539 useable responses. With 8,327 Qualtrics surveys successfully delivered and with 539 useable responses, the survey response rate was 6.5%.

Accounting faculty were incentivized to complete the survey with a sweepstakes drawing for one of 20 gift cards, each worth $30. Participation in the survey was voluntary. For respondents who decided to enter the sweepstakes, a separate Qualtrics link was provided. This link, which was not associated with the survey data, required entrants to provide a physical address. Of the 539 useable respondents, almost half (N = 266, 49.4%) entered the sweepstakes. Within a week of the close of the survey, the 20 sweepstake winners were chosen by using a random number generator, and gift cards from a major U.S. retailer were mailed via the United States Postal Service.
As indicated in Table 2 below, the majority of the 539 respondents were male (54.9%), were 50-69 years of age (68.6%), and had 10-39 years of experience (80.5%)—experience was similarly distributed in the groupings of 10-19 years (27.3%), 20-29 years (27.6%), and 30-39 years (25.6%). The majority of respondents were tenured (67.3%) and were (67.9%) at the associate (30.2%) or professor (37.7%) levels. In addition, the respondents predominately self-identified as Caucasian (86.1%), worked in public institutions (65.9%), worked in teaching and research institutions (64.7%), had department chairs as their immediate supervisor (67.3%), had supervisors who were
of the Caucasian race (78.3%), and had worked with their current direct supervisor for two to five years (56.6%).
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Questions and Constructs

Table 3 presents the means and standard deviations for each of the constructs. In addition, the means as a percentage of the maximum scores for each construct (ELS = 50; BI = 40, PSI = 90, MOAQ-JSS = 15) are presented. The responses were coded from one to five, with one for strongly disagree, two for disagree, three for neither agree nor disagree, four for agree, and five for strongly agree. This coding was reversed for Statement 38 since the reverse response indicated higher job satisfaction: e.g., respondents who strongly disagreed with this statement had the highest job satisfaction.

The ELS construct was the sum of Statements one through 10. The BI construct was the sum of Statements 29 through 36. The PSI construct was the sum of Statements 11 through 28. And the MOAQ-JSS construct was the sum of Statements 37 through 39.

The ELS measures the perceptions of faculty of the ethical leadership of their direct supervisor. The mean of the ELS construct was 37.88 (SD = 9.931), which was 75.8% of the maximum construct score of 50. The BI measures the perceptions of subordinates of the ethical behavior of their direct supervisor based on the agreement of a supervisors’ words and deeds. The mean of the BI construct was 31.19 (SD = 8.744), which was 78% of the maximum score of 40.

Ethicality was defined in the present study as the perceptions by subordinates of their direct supervisors’ ethical leadership, as measured with the ELS, and of their direct supervisor’s ethical behavior, as measured with the BI. This result indicated general agreement with the statements of the ELS and BI. That is, accounting faculty generally agreed that their direct supervisors demonstrated both ethical leadership and behavioral integrity. In other words, the majority of accounting faculty perceived their direct supervisor as being ethical, both in their leadership and in their behavior. This result answered RQ4: What is the perceived leader ethicality (TATT) in
accounting academia? That is, for accounting faculty in the U.S., what is the perceived ethicality of their supervisors?

Political skill, as measured with the PSI, is defined by Ferris et al. (2005) as “the ability to effectively understand others at work, and to use such knowledge to influence others to act in ways that enhance one’s personal and/or organizational objectives” (p. 127). The overall mean for the PSI construct was 66.36, which was 73.7% of the maximum PSI score of 90. The majority of accounting faculty, therefore, indicated that they perceived their direct supervisor as being politically skilled. This result answered RQ5: For accounting faculty in the U.S., what is the perceived political skill of their supervisors?

The MOAQ-JSS portion of the survey, which measured job satisfaction, was composed of Statements 37, 38, and 39. The MOAQ-JSS construct mean was 12.29 (SD = 2.820), which was 81.9% of the potential maximum score of 15. Therefore, the majority of accounting faculty were satisfied with their jobs. This result answered RQ6: For accounting faculty in the U.S., what is the level of job satisfaction?

Table 3
Construct Means, Standard Deviations, and Mean Percentages of Maximum Construct Scores

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<tr>
<th>Constructs (Bold)</th>
<th>Means</th>
<th>Standard Deviations</th>
<th>Mean %s of Max. Construct Scores</th>
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<td>37.88</td>
<td>9.931</td>
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<td>BI (max. score = 40)</td>
<td>31.19</td>
<td>8.744</td>
<td>78.0</td>
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<td>PSI (max. score = 90)</td>
<td>66.36</td>
<td>16.967</td>
<td>73.7</td>
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<td>MOAQ-JSS (max. score = 15)</td>
<td>12.29</td>
<td>2.820</td>
<td>81.9</td>
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</table>
Construct Response Frequencies

Table 4 presents the percentage responses and cumulative response percentages of the four constructs: ELS, BI (both measures of ethicality), PSI, and MOAQ-JSS. Percentage responses represent the total number of responses per response choice divided by the total potential responses based on the number of statements. For example, for the ten statement ELS, there were 375 strongly disagree responses. The total potential responses were 5,390 (10 statements times 539 respondents). Therefore, the response percentage was computed as 7.0 (375 divided by 5,390).

For the ELS statements, 28.9% of faculty selected agree and 36.3% of the faculty selected strongly agree, for a total of 65.2%. Therefore, a majority of faculty indicated that they perceived their direct supervisor as an ethical leader. This analysis provides additional input regarding RQ4 for the first measure of ethicality.

Nevertheless, 15.8% of faculty strongly disagreed (7%) or disagreed (8.8%) with the ELS statements. That is, around 16% of the faculty did not perceive their direct supervisor as being an ethical leader. In addition, 19% of the faculty indicated that they neither agreed nor disagreed with the statements—that they were unable to make a determination regarding the ethical leadership of their direct supervisor. The cumulative percentage for the strongly disagree, disagree, and neither agree nor disagree was, consequently, 34.8%.

And on the BI statements, 33.7% of faculty selected the agree response and 38.3% of the faculty selected the strongly agree response, for a total positive response rate of 72%. A majority of accounting faculty, therefore, indicated that they perceived their direct supervisor as behaving ethically such that their ethical words and their ethical deeds matched. This analysis provides additional input regarding RQ4 regarding the second measure of ethicality.
Conversely, 14.6% of faculty strongly disagreed (5.7%) or disagreed (8.9%) with the BI statements. Around 15% of the faculty, therefore, did not perceive their direct supervisor as exhibiting behavioral integrity—their deeds did not match their words. In addition, 13.4% of the faculty indicated that they neither agreed nor disagreed with the statements—they were unable to decide about the behavioral integrity of their direct supervisor. The cumulative percentage for the strongly disagree, disagree, and neither agree nor disagree responses was 28.0%.

Thus, the majority of faculty agreed with the statements of both the ELS, regarding ethical leadership, and the BI, regarding behavioral integrity. Together, these measures of ethicality answered RQ4.

Perceptions of direct supervisor political skill were consistent with perceptions of ethicality with 17.0% of faculty indicating that they strongly disagreed (5.9%) or disagreed (11.1%) with the PSI statements. In addition, 21.2% of faculty selected the neither agree nor disagree response. The cumulative percentage for strongly disagree, disagree, and neither agree nor disagree was, therefore, 38.2%. On the other hand, the majority (61.8%) of faculty selected the agree (31.9%) or the strongly agree (29.9%) responses. In other words, most faculty perceived their direct supervisors as being politically skilled. This analysis provides additional input regarding RQ5.

The MOAQ-JSS is a global measure of job satisfaction. The results indicated that the majority (80.0%) of faculty were satisfied with their jobs: 36.6% selected the agree response and 43.4% selected the strongly agree response. Nevertheless, 11.0% of faculty were not satisfied with their jobs: 2.7% strongly disagreed, and 8.3% disagreed with the MOAQ-JSS statements. In addition, 9.0% selected the response of neither agree nor disagree—they were unsure of their job satisfaction. Therefore, a total of about 20%, a fifth of the of the faculty, did not affirmatively indicate job satisfaction. This analysis provides additional input regarding RQ6.
Table 4
Construct Response Frequencies

<table>
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<th>Response Choices</th>
<th>ELS %</th>
<th>Cum.</th>
<th>BI %</th>
<th>Cum.</th>
<th>PSI %</th>
<th>Cum.</th>
<th>MOAQ-JSS %</th>
<th>Cum.</th>
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<td>7.0</td>
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<td>2.7</td>
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<td>15.8</td>
<td>8.9</td>
<td>14.6</td>
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Inferential Statistics

Internal Consistency of Constructs

As a check on the internal consistency of the various constructs, Cronbach’s alphas were computed. The results, presented in Table 5, show Cronbach’s alphas of 0.953 for the 10-item ELS, 0.978 for the eight-item BI, 0.969 for the 18-item PSI, and 0.887 for the three-item MOAQ-JSS.

Table 5
Cronbach’s Alphas of Study Constructs

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<td>.978</td>
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<td>PSI</td>
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<tr>
<td>MOAQ-JSS</td>
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<td>.887</td>
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Pearson’s Correlation

Table 6 presents the Pearson correlations for the study variables. As previously indicated, the ELS, BI, PSI and MOAQ-JSS were the construct variables; and age, gender, faculty ethnicity, ethnic similarity, faculty level, faculty loyalty, tenure, university type, university focus, supervisor level, and years with supervisor were the demographic variables. All the study constructs are treated as continuous variables. Age was a continuous variable in years. Gender was a dummy variable equal to zero for male, and one for female. Faculty ethnicity was a dummy variable equal to zero for Caucasian, and one otherwise. Ethnic similarity was a dummy variable equal to zero if the faculty and the direct supervisor were of the same ethnicity as defined above, and one otherwise. Faculty level was an ordinal variable coded with values from zero to seven with higher values indicating higher faculty ranking. Experience was a continuous variable representing faculty years of work experience in higher education. Faculty loyalty was the variable, as previously defined, representing the percentage of the faculty’s career spent at the current institution. Tenure was coded as dummy variable equal to zero for non-tenured and one for tenured. University type was coded as a dummy variable taking a value of one for public institutions and two for private institutions. University focus was an ordinal variable coded as one, two, and three, respectively, for teaching, teaching and research, research institutions so that higher values reflect the higher focus of the institution on research. Supervisor level was coded from zero to six so that higher values indicated higher supervisor levels. The correlations between continuous variables and dichotomous variables are point biserial correlations.

Column 1 of the correlation matrix indicates that the ELS was positively and significantly correlated with the BI ($r = 0.889$, $p < .01$), the PSI ($r = .867$, $p < .01$)—strong correlations, and the MOAQ-JSS ($r = .612$, $p < .05$)—a moderate correlation (SAGE, n.d.). The ELS was also
significantly and negatively correlated with the demographic variables of faculty level \((r = -0.102, p < .05)\), experience \((r = -0.124, p < .001)\), and tenure \((r = -0.183, p < .001)\)—all weak correlations (SAGE, n.d.).

Column 1 provides answers for RQ1, RQ2, and RQ3. RQ1 was stated as follows: For accounting faculty in the U.S., how are perceptions of ethical leadership and perceptions of behavioral integrity related? As indicated in Column 1, perceptions of ethical leadership, as measured with the ELS, and perceptions of behavioral integrity, as measured with the BI, were strongly (SAGE, n.d.) correlated \((r = .889, p < .01)\). Therefore, faculty who perceived their direct supervisor as being an ethical leader also perceived their direct supervisor as demonstrating behavioral integrity. These two constructs were positively and highly significantly related.

RQ2 was stated as follows: For accounting faculty in the U.S., how are perceptions of political skill and ethical leadership related? Column 1 indicates that perceptions of political skill, as measured with the PSI, and ethical leadership, as measured with the ELS, were strongly (SAGE, n.d.) and significantly correlated \((r = .867, p < .01)\). That is, perceptions by faculty of their supervisor’s ethical leadership were positively related to their perceptions of their supervisor’s political skill.

RQ3 was stated as follows: For accounting faculty in the U.S., how is job satisfaction related to perceptions of ethical leadership and perceptions of political skill? Column 1 indicates that job satisfaction, as measured with the MOAQ-JSS, was moderately (SAGE, n.d.) and significantly correlated \((r = 0.612, p < .01)\) with perceptions of ethical leadership, as measured with the ELS; and Column 3 indicates that job satisfaction, as measured with the MOAQ-JSS, was moderately (SAGE, n.d.) and significantly correlated \((r = 0.562, p < .01)\) with perceptions of political skill, as measured with the PSI. In other words, in answer to RQ3, faculty job satisfaction
was positively related to both perceptions by faculty of their immediate supervisor’s ethical leadership and of their political skill.

Column 2 of the correlation matrix indicates that the BI was significantly and strongly (SAGE, n.d.) correlated with the PSI ($r = 0.847$, $p < .01$) and moderately (SAGE, n.d.) correlated with the MOAQ-JSS ($r = 0.600$, $p < .01$). The BI was also significantly and negatively but weakly (SAGE, n.d.) correlated with the demographic variables of experience ($r = -0.095$, $p < .05$) and tenure ($r = -0.144$, $p < .01$).

Column 3 presents the PSI correlations. PSI was found positively and significantly correlated with the MOAQ-JSS ($r = 0.562$, $p < .01$). This was a moderate (SAGE, n.d.) correlation. In addition, the PSI was negatively and significantly correlated with the demographic variables of faculty level ($r = -0.091$, $p < .05$), experience ($r = -0.106$, $p < .05$), and tenure ($r = -0.153$, $p < .01$).

Column 4 presents the correlation results for the MOAQ-JSS. The MOAQ-JSS was found significantly and negatively correlated with the demographic variables of gender ($r = -0.092$, $p < .05$), faculty level ($r = -0.116$, $p < .01$), and tenure ($r = -0.178$, $p < .01$)—all of these correlations were, however, weak (SAGE, n.d.).

Consistent correlations with the three constructs were found for the demographic variables of faculty level, experience, and tenure. Faculty level was significantly negatively correlated with the ELS ($r = -0.102$, $p < .05$), PSI ($r = -0.091$, $p < .05$), and with the MOAQ-JSS ($r = -0.116$, $p < .01$). The variable of experience was significantly and negatively correlated with the ELS ($r = -0.124$, $p < .01$), the BI ($r = -0.095$, $p < .05$), and the PSI ($r = -0.106$, $p < .05$)—all of these correlations were, however, weak (SAGE, n.d.). The variable of tenure was found highly significantly ($p < .01$) and negatively but weakly (SAGE, n.d.) correlated with all four constructs: ELS, $r = -0.183$; BI, $r = -0.144$; PSI, -0.153; and MOAQ-JSS, $r = -0.178$. Thus, faculty at higher
levels, who had more experience, and who were tenured had lower perceptions of their direct supervisor’s ethicality, as measured with the ELS and BI, and political skill, as measured with the PSI, and were less satisfied with their jobs as measured with the MOAQ-JSS.
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<td>2. BI</td>
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<td>0.847**</td>
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<td>4. MOAQ-JSS</td>
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<td>0.600**</td>
<td>0.562**</td>
<td></td>
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<td>5. Age</td>
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<td>-0.055</td>
<td>0.018</td>
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<tr>
<td>6. Gender</td>
<td>-0.089*</td>
<td>-0.067</td>
<td>-0.074</td>
<td>-0.141**</td>
<td>-0.241**</td>
<td>-</td>
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<tr>
<td>7. Faculty Ethnicity</td>
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<td>-0.029</td>
<td>-0.015</td>
<td>-0.023</td>
<td>-0.113**</td>
<td>-0.068</td>
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<td>8. Ethnic Similarity</td>
<td>-0.032</td>
<td>0.010</td>
<td>-0.046</td>
<td>-0.022</td>
<td>-0.051</td>
<td>-0.014</td>
<td>0.437**</td>
<td>-</td>
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<tr>
<td>9. Faculty Level</td>
<td>-0.102*</td>
<td>-0.081</td>
<td>-0.091*</td>
<td>-0.116**</td>
<td>0.228**</td>
<td>-0.149**</td>
<td>0.037</td>
<td>0.004</td>
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<tr>
<td>10. Experience</td>
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<td>-0.095*</td>
<td>-0.106*</td>
<td>-0.068</td>
<td>0.722**</td>
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<td>-0.081</td>
<td>0.326**</td>
<td>-</td>
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<td>11. Faculty Loyalty</td>
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<td>0.020</td>
<td>0.024</td>
<td>0.038</td>
<td>-0.093*</td>
<td>0.041</td>
<td>0.031</td>
<td>0.012</td>
<td>-0.031</td>
<td>-0.204**</td>
<td>-</td>
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<tr>
<td>12. Tenure</td>
<td>-0.183**</td>
<td>-0.144**</td>
<td>-0.153**</td>
<td>-0.178**</td>
<td>0.234**</td>
<td>-0.167**</td>
<td>-0.040</td>
<td>-0.078</td>
<td>0.576**</td>
<td>0.408**</td>
<td>-0.055</td>
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<td>13. University Type</td>
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<td>-0.046</td>
<td>-0.020</td>
<td>0.003</td>
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<td>-0.049</td>
<td>0.106*</td>
<td>0.083</td>
<td>0.075</td>
<td>0.042</td>
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<td>14. University Focus</td>
<td>-0.014</td>
<td>0.004</td>
<td>0.021</td>
<td>0.009</td>
<td>-0.008</td>
<td>-0.157**</td>
<td>-0.007</td>
<td>0.035</td>
<td>0.056</td>
<td>0.100*</td>
<td>-0.076</td>
<td>0.140**</td>
<td>-0.226**</td>
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<td>15. Supervisor Level</td>
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<td>0.009</td>
<td>0.030</td>
<td>-0.019</td>
<td>0.024</td>
<td>0.078</td>
<td>-0.032</td>
<td>0.041</td>
<td>0.312**</td>
<td>0.058</td>
<td>-0.041</td>
<td>0.096*</td>
<td>0.089*</td>
<td>-0.182**</td>
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<td>16. Years with Supervisor</td>
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<td>-0.019</td>
<td>-0.004</td>
<td>0.018</td>
<td>0.150**</td>
<td>-0.051</td>
<td>0.037</td>
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<td>-0.036</td>
<td>0.169**</td>
<td>0.128**</td>
<td>0.002</td>
<td>0.076</td>
<td>-0.017</td>
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</tr>
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</table>

* = p < .05 (2-tailed); ** = p < .01 (2-tailed)
Regression Analysis

As previously indicated, Pearson’s correlations indicated positive and significant relations between faculty job satisfaction and faculty perceptions of the ethicality of their direct supervisors. The ELS measure of ethicality was also highly correlated with the BI measure of ethicality. These measures of ethicality were so highly correlated that only one, the ELS, was included in the regressions. This measure of ethicality was also highly correlated with perceptions of political skill and was also highly correlated with the MOAQ-JSS. In addition, the MOAQ-JSS was found significantly correlated with the similar independent variables of faculty level, experience, and tenure, with tenure having the highest correlation coefficient amongst the three variables. In addition, tenure was the only one of the three that was significantly correlated with all four of the study constructs. Thus, only the tenure variable was included in the regression. With a focus on determining the effects that perceptions of supervisor ethicality, as measured with the ELS, and that tenure have on job satisfaction, the following regression analyses were performed. Table 7 presents the regression results for the following two models:

\[ MOAQJSS = \beta_0 + \beta_1 ELS + \epsilon \]  
\[ MOAQJSS = \beta_0 + \beta_1 ELS + \beta_2 \text{Tenure} + \epsilon \]

In Model 1 job satisfaction (MOAQ-JSS) was regressed on perceptions of ethical leadership (ELS). And in Model 2, job satisfaction was regressed on both the ELS and tenure. Consistent with the correlation findings, the ELS construct in Model 1 was positively and highly significant in explaining the variability in job satisfaction with the standardized regression coefficient beta equal to 0.612 (p < .01). The coefficient of determination \( R^2 \) for Model 1 was 0.375 indicating that perceptions of ethicality, as measured with the ELS, explained 37.5% of the variation in job satisfaction. With the inclusion of the tenure variable as an independent variable in Model 2, the
ELS regression coefficient remained positive and highly significant (p < .01) with the tenure variable regression coefficient being negative and significant (p < .05). While the correlation coefficient of the tenure variable (Table 6) with the MOAQ-JSS construct was highly significant (p < .01), tenure had a lower explanatory power when combined with ELS in predicting the variability in job satisfaction. This result is derived from the coefficient of determination difference between Model 1 and Model 2. The inclusion of the tenure variable increased the $R^2$ by only 0.4%, which left most of the variation in job satisfaction explained by perceptions of ethical leadership.

**Table 7**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Model 1</th>
<th>Model 2</th>
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<tbody>
<tr>
<td></td>
<td>$B$</td>
<td>$\beta$</td>
</tr>
<tr>
<td>Constant</td>
<td>5.707**</td>
<td>0.379</td>
</tr>
<tr>
<td>ELS</td>
<td>0.174**</td>
<td>0.612**</td>
</tr>
<tr>
<td>Tenure</td>
<td></td>
<td>-0.409</td>
</tr>
<tr>
<td>$R^2$</td>
<td>0.375</td>
<td></td>
</tr>
<tr>
<td>$\Delta R^2$</td>
<td>0.004</td>
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</table>

* = p < 0.05 (two-tailed); ** = p < 0.01 (two-tailed)

**Chapter Summary**

In two statistical sections (descriptive statistics and inferential statistics) this chapter provided the study results. The descriptive statistics indicated a survey response rate of 6.5% (Table 1) and provided respondent demographics (Table 2). The means as a percentage of the maximum construct scores of each survey construct are shown in Table 3, and the construct response frequencies are shown in Table 4. These results indicated that the majority of faculty perceived their direct supervisors as being ethical and being politically skilled, and that the majority of faculty were satisfied with their job. These results provided answers to RQ4, RQ5, and RQ6.
Inferential statistics provided evidence of the internal consistency for each of the survey constructs (Table 5). Pearson correlations (Table 6) indicated that the ELS was significantly and positively related to each of the study constructs. Furthermore, faculty at higher levels, with more experience, or who were tenured perceived their direct supervisors as being less ethical and less politically skilled, and those faculty had lower job satisfaction. These results provided answers to RQ1, RQ2, and RQ3.

The regression analyses (Table 7), which was conducted with the MOAQ-JSS and the ELS as the measure of ethicality and the tenure variable, indicated a positive and significant coefficient for the ELS and a negative and significant coefficient for tenure. That is, perceptions of supervisor ethicality and tenure accounted for 37.9% of the variance in job satisfaction.

In Chapter 5 these research findings are discussed, and their implications posited. In addition, study limitations are presented along with suggestions for future research.
CHAPTER 5

DISCUSSION

This chapter presents discussions of the study results. First, the summary of the study includes discussions of the findings of both the descriptive statistics and of the inferential statistics. Second, the study limitations, delimitations, and assumptions are presented. Third, the major findings are summarized. And fourth, study implications and recommendations are discussed. This chapter ends with a concluding statement.

Summary of the Study

Descriptive Statistic Findings

This research solicited accounting faculty to report on the ethicality and political skill of their direct supervisors and to report on their personal job satisfaction. Even though participants were assured of the confidentiality of the study, the sensitive nature of the survey could have caused faculty to be apprehensive about participating. In addition, it was expected that the dated nature of the utilized email list would result in numerous “bounce backs”—undeliverable emails due to faculty having retired or moved to another institution. Anticipating that the number of responses might be too low for statistical analysis, two procedures were employed to address this potential problem: More than one email solicitation was used—three email waves were employed; and participation was incentivized with a sweepstakes drawing for one of 20 gift cards, each worth $30.

With each email wave, the number of responses substantially increased. Even though the participants were employed accounting faculty for whom the possibility of receiving a gift card might have been a low incentive, almost half (49.4%) of the respondents entered the sweepstakes, which required them to use another link to submit their name and mailing address. Not being able to separately determine the effectiveness of each procedure, it was assumed that the combination of
them produced the favorable number of 539 useable responses—much higher than originally anticipated.

It is believed that the response rate of 6.5% was relatively good considering not only the sensitive nature of the survey but also its relatively long length: 13 demographic questions and 39 survey statements. Researchers have generally found that long surveys generate lower response rates (Liu & Wronski, 2018). In the present study, the population was composed of highly educated teaching professionals. While no known prior research has reported response rates with a long and sensitive online survey conducted with accounting faculty, online response rates for another professional group, medical practitioners, have been reported at 8.7% (Aitken et al., 2008) and 6.3% (So et al., 2018). So, the achieved rate of 6.5% in the present study appears in line with prior research that utilized online surveys with professionals.

The majority of the respondents were tenured. Consistent with having tenure, most of the respondents held the rank of associate professor or professor and had twenty or more years of experience. The demographics of this sample of accounting faculty were unexpected. Perhaps experienced and higher ranked faculty, especially those who were tenured, felt more comfortable participating in this sensitive research. That is, they may have felt less at risk than non-tenured, lower ranked, and less experienced faculty in reporting on the ethicality and political skill of their direct supervisor and in reporting on their own job satisfaction. Perhaps these demographics also speak to the validity of findings. Faculty with these attributes may be more discerning than their less experienced, lower ranked, and non-tenured colleagues in perceiving the ethics of their direct supervisor and thus in perceiving the ethical TATT in their accounting department or business school. Compared to their counterparts, more experienced, higher ranked, and tenured faculty may
have had more experience with academic leaders, and perhaps had more experience with their direct supervisor, and thereby had a better basis for their ethical evaluations.

A purpose of this study was to measure the perceptions of accounting faculty of the ethicality of their leaders who were defined as their direct supervisors. The utilized measures of ethicality were posited to be proxy measures of the ethical TATT in accounting academia. Previous research has found unethical tones-at-the-top in organizations related to business fraud, corruption, and accounting scandals (Americ & Craig, 2013; Campbell & Goritz; King, 2013; Soltani, 2014). Others have found these two measures of ethicality related to positive organization outcomes such job performance (Piccolo et al., 2010; Sharif & Scandura, 2014), work engagement (Demirtas, 2015), organization commitment (Kannan-Narasimhan & Lawrence, 2012; Leroy et al., 2012), and role (Leroy et al., 2012), job (Guchait et al., 2016), and task performance (Way et al., 2018).

Moreover, lower perceptions of ethicality have been found related to areas of organizational and individual ethics: e.g., positively related to ethical attentiveness (Conrad, 2013b) and social responsibility (Zhang & Liu, 2019), and negatively related to deviate workplace behaviors (Zoghbi-Manrique-de-Lara & Suarez-Acosta, 2013) and unethical pro-organization behaviors (Mioa et al., 2013).

Unethical pro-organization behaviors can be related to many of the accounting frauds where the employees were trying to help the company overcome what they thought were temporary problems which ended up not being one-time fixes. Examples of what is often referred to as the “slippery slope” of unethical behavior include the frauds at WorldCom (Cooper, 2008), HealthSouth (Beam, 2009), and Colonial Bank (Ariail & Crumbley, 2019). The unethical TATT in these and other frauds was one of a war mentality where the “ends justify the means” (Campbell & Goritz, 2014).
Research has suggested that an unethical TATT in academia may be related to research misconduct (Elliott et al., 2013; Bailey, 2019), recruitment of faculty (Fish et al., 2017) and job satisfaction (Bogan & Dedeglu, 2017; Neubert et al., 2009; Palanski et al., 2014). With the ongoing shortage of accounting professors who hold Ph.D.s (AICPA, 2019; Campbell et al., 1990; Leslie, 2008), and with the related ethics issue of salary inversion (AACSB, 2017; Homer et al., 2020), ethical leadership in academia is critical. The TATT in business schools, including in the discipline of accounting, has also been linked to the teaching of ethics. The AACSB (2004), the premiere accrediting organization for business schools and accounting programs, indicated that “students cannot be expected to internalize the importance of ethics and values unless business schools demonstrate such a commitment within their own organization” (p. 44). That is, ethics is best taught in ethical cultures where faculty serve as ethical mentors. Prior research has not explored the TATT in accounting academia.

The TATT investigated in the present study was that of direct supervisors (e.g., chairs, deans, course coordinators) of accounting faculty. Perceptions by accounting faculty of the ethicality of their direct supervisors were measured with two ethics instruments: The ELS which measures perceptions of ethical leadership, and the BI which measures perceptions of behavioral integrity—the perceptions by subordinates that the ethical words and deeds of their leaders agree. The results indicated that most (65.2%) accounting faculty perceived their direct supervisor as an ethical leader and that most (72%) perceived their direct supervisor as having behavioral integrity.

Consistent with the finding with the ELS and the BI, the majority of accounting faculty perceived their direct supervisor as being politically skillful. That is, they perceived their direct supervisors as having “the ability to effectively understand others at work, and to influence others to act in ways that enhance one’s personal and/or organization objectives” (Ferris et al., 2005, p.
Research has generally found political skill related to positive personal and organization outcomes such as improved job (Smith & Webster, 2015; Templer et al., 2018) and task performance (Blickle et al., 2012; Sun & van Emmerik, 2015) and teacher satisfaction (Taliadorou & Pashiardis, 2015). Therefore, the finding that a majority of accounting faculty perceived their direct supervisors as having political skill is, in general, a positive result for accounting academia. The results establish a benchmark for the political skill, as measured with the PSI, of leaders in accounting academia.

Most (80%) faculty indicated that they were satisfied with their job. The results establish a benchmark of accounting faculty job satisfaction as measured with the MOAQ-JSS. Considering the ongoing problem in academia with hiring and retaining Ph.D.-level faculty, this is also a positive result for accounting academe. Nevertheless, 11% of faulty indicated they were not satisfied with their job and another 9% indicated that they were not sure of their level of job satisfaction.

**Inferential Statistic Findings**

Prior research with the ELS, BI, PSI, and MOAQ-JSS instruments has consistently found acceptable levels of internal consistency. For the ELS, Cronbach alphas of above .90 were found by Brown et al. (2005), Johnson et al. (2012), Miao et al. (2013), Huang and Patterson (2017) and Li et al. (2017). Consistent with prior research, the Cronbach alpha for the ELS in the present study was .95. Likewise reported Cronbach alphas for the BI have generally been above .90: Simons et al. (2007) and Yang et al. (2014) at .96 and Elsetouhi et al. (2018) at .98. Consistent with these findings, the Cronbach alpha in the present study was .98. A meta-analysis of 77 studies that utilized the 18-item PSI found an overall reliability of .89. At .97, the Cronbach alpha in the present study was higher. And for the MOAQ-JSS, Seashore et al., (1983) found an internal consistency of
.77, and in a meta-analysis of 79 studies Bowling and Hammond (2008) reported a weighted average of Cronbach alphas of .84. Thus, the Cronbach alpha of .89 found in the present study was a little higher than that found in prior research. A number of sources (DeVillis, 2003; Field, 2009; Kline, 2005; Tabor, 2018) have indicated that Cronbach alphas of .70 or above are acceptable. Hence, all of the survey constructs had internal consistencies higher than generally considered acceptable.

Another purpose of this research was to investigate the relations between the four constructs and how the demographics of faculty might impact perceptions of ethicality and political skill and faculty job satisfaction. The results indicated that all four constructs were significantly correlated. Due to the ELS and BI both measuring posited elements of the perceived ethicality (ethical leadership with the ELS, and ethical behavior with the BI) of direct supervisors, it was expected that these two measures would be related.

Perceptions of political skill, as measured with the PSI, were also found positively, and significantly correlated with the measures of ethicality. Based on prior research that used the six-item PSI (Ariail et al., 2021; Harvey et al., 2014) and the ELS, it was expected that a positive relationship would also be found between perceptions of political skill, as measured with the 18-item PSI, and the ELS. Correlation analysis also indicated that job satisfaction, as measured with the MOAQ-JSS, was significantly and positively related with both measures of ethicality. Higher perceptions of the ethicality of direct supervisors positively impacted faculty job satisfaction.

In addition to exploring the relation between the ELS, BI, ELS, and MOAQ-JSS constructs, this research also investigated with Pearson’s correlations how various demographic variables were related to them. Based on the findings in prior research, it was expected that the variables of age (Brown & Trevino, 2018), gender (Holland et al., 2016), faculty ethnicity (Breland et al., 2017;
Simons et al., 2017) and supervisor ethnicity (ethnic similarity: Breland et al., 2017; Brouer et al., 2009; Simons et al., 2007), years worked at current college/university (faculty loyalty: Brogan & Dedglu, 2017), and tenure (Bailey et al., 2001; Bailey, 2019) would be related to one or more of the constructs.

The results only supported significant relations with the constructs for the demographic variables of gender, faculty level, experience, and tenure. Gender was found negatively correlated with perceptions of the ethical leadership of direct supervisors and negatively correlated with job satisfaction. Thus, female faculty, compared to male faculty, perceived their direct supervisor as less ethical and were less satisfied with their jobs. The negative correlation of gender with perceptions of ethical leadership is consistent with prior research (Ariail et al., 2012; Russell et al., 2020), which has found that males and females differ in various aspects of ethics, with females generally found to be more ethical than their male counterparts.

Faculty level (rank) was found significantly and negatively correlated with perceptions of ethical leadership, perceptions of political skill, and job satisfaction. Experience was found significantly and negatively correlated with perceptions of ethicality and perceptions of political skill. And tenure status was found significantly and negatively correlated with all four of the constructs. Tenured faculty, compared to non-tenured faculty, had lower perceptions of the ethicality of their direct supervisors, had lower perceptions of the political skill of their direct supervisors, and were less satisfied with their jobs.

To further explore the drivers of the job satisfaction of accounting faculty, perceptions of ethical leadership as measured with the ELS and the demographic variable of tenure were included in two regression models. The results indicated that perceptions of ethical leadership had the highest explanatory power. Higher perceptions of ethical leadership explained 37.5% of the
variability in job satisfaction, while tenure status increased the explanatory power to 37.9%, which was only a 0.4% increase.

**Limitations, Delimitations and Assumptions**

Study limitations included the self-selection of accounting faculty to participate in the study, and the non-random selection of the participants. Therefore, the results of this study cannot be generalized to the population of U.S. accounting faculty. In addition, study limitations were imposed by the instruments selected to measure perceptions of leader ethicality, political skill, and the job satisfaction of subordinates. Ethicality was measured with the BI and the ELS. Other ethical leadership measures include the Perceived Leadership Integrity Scale (Craig & Gustafson, 1998) and the Perceived Ethical Leadership Scale (Pelletier & Bligh, 2006; Kottke & Pelletier, 2013). Political Skill was measured with the 18-item PSI instead of the six-item version, and job satisfaction was measured with the MOAQ-JSS, which is a global measure of this construct. As previously indicated, there are other global measures of job satisfaction, for example Hoppock’s (1935) Job Satisfaction Scale, and there are many facet measures of this construct. Use of alternative measures of ethicality, political skill, or job satisfaction could provide different results.

Additional study limitations included the following: (1) The ongoing COVID-19 pandemic may have negatively impacted the response rate. (2) Since the present author is not bilingual, all research was limited to publications in English. (3) This is a quantitative study. Different results might be obtained using qualitative or mixed methods methodologies.

This study was delimited by its focuses on accounting faculty. Therefore, the results are not representative of the perceptions and attitudes of faculty in other higher education disciplines. That is, the results cannot be extrapolated to other business disciplines such as management, finance, marketing, and economics, and cannot be extrapolated to other higher education disciplines such as
those in the arts and sciences. Faculty in different disciplines may differ from accounting professors in their perceptions of the ethicality of their direct supervisors (the TATT communicated by chairs, deans) and may differ from accounting professors in their job satisfaction.

Several study assumptions were made. It was assumed that participants gave their honest input regarding their perceptions of the ethicality and political skill of their direct supervisors. It was also assumed that participants honestly indicated their current level of job satisfaction. And it was assumed that participants honestly provided their demographic data. Another assumption was that the BI and the ELS measures of ethical leadership would effectively serve as proxies for the TATT in accounting academia.

**Major Findings**

This research produced a number of important findings of which the following are deemed major:

1. The majority (65.2%-72%) of accounting faculty perceived their direct supervisor as ethical. However, about a third (28%-34.5%), of accounting faculty, a substantial minority, did not.

2. Faculty who were tenured and female had significantly lower perceptions of the ethicality of their direct supervisor.

3. The majority (61.8%) of accounting faculty perceived their direct supervisor as being politically skilled.

4. Perceptions of ethicality and perceptions of political skill were positively and significantly related.

5. The majority (80%) of accounting faculty were satisfied with their jobs.

6. Accounting faculty job satisfaction was significantly (p < .01) and positively related to perceptions of the ethicality of their direct supervisors—lower perceptions of leader ethicality
produced less job satisfaction. Perceptions of ethical leadership explained 37.5% of the variation in job satisfaction.

**Implications and Recommendations**

**Ethical Leadership (TATT) Perceptions**

The finding that most accounting faculty perceived their direct supervisor as being ethical is good news for accounting academia. In general, this sample of accounting professors indicated an ethical TATT that should promote ethical behavior by subordinates leading to less academic misconduct and to better ethical examples being provided to students by accounting faculty.

On the other hand, a substantial minority of accounting faculty did not perceive an ethical TATT. In effect, they indicated that they might not teach and research in an ethical environment. The percentage of respondents who did not perceive their direct supervisors as ethical leaders (ELS) was 15.8%. Similarly, 14.6% of faculty indicated they did not perceive that their direct supervisor demonstrated behavioral integrity (BI). In addition, 19.0% of the faculty indicated that they were unable to decide whether their direct supervisor was an ethical leader; and 13.4% of faculty indicated that they were unable to decide if their direct supervisor had behavioral integrity. In other words, over a third (34.8%) of faculty did not affirmatively indicate perceptions of their direct supervisor being an ethical leader. And over a quarter of the faculty did not affirm that their direct supervisor had behavioral integrity. Thus, about 28% to 35% of faculty did not agree or strongly agree that their direct supervisor was ethical—a lack of ethicality that can be related to an unethical TATT that can drive unethical behaviors such as research misconduct and negatively impact the teaching of accounting ethics.

Despite the majority’s perceptions of an ethical TATT, the relatively large percentage of faculty not affirming that their direct supervisors were ethical leaders or had behavioral integrity
may be indicative of an ethical TATT problem in accounting academia. As previously indicated, unethical tones-at-the-top can lead to research misconduct and other unethical behaviors by faculty and to ethics being taught to accounting students—future accounting practitioners—in unethical environments. Thus, it is important for leaders in academia to investigate faculty perceptions of the TATT in their accounting schools or departments. That is, do faculty perceive their direct supervisors as ethical? Perhaps this can be accomplished by anonymously surveying faculty using one of the ethicality instruments operationalized in the present study. However, to capture the perceptions of the ethicality of deans and chairs, such surveys will need to be administered at a level above that being targeted: e.g., by the university president or provost for deans, and by deans for chairs. Alternately, a perception of ethical leadership survey could be independently administered. Using an independent research group that guarantees respondent anonymity might work to better insulate faculty from their leaders and thus encourage candid input.

If survey results indicate a potential TATT problem, the administrator will need to determine the cause of the negative perception. Interviews with the supervisor and perhaps with selected faculty may shed light on the cause of the perceived unethical tone, which can then lead to corrective action such as ethics training for the supervisor and/or the lessening of negative TATT behaviors. Such negative supervisor behaviors might include them not uniformly enforcing the university/schools ethics code, not demonstrating that they prioritize faculty ethics, not treating all faculty equally (showing favoritism), allowing subtle gender discrimination, not taking action to eliminate faculty bullying, and pressuring faculty to “publish or perish.”

Prior research has indicated that the pressure to publish in order to be promoted and gain tenure is one of the main drivers of research misconduct (Bailey, 2019; Elliott et al., 2013). In order to address this potential problem, it is recommended that lessening the pressure to publish should be
the focus of efforts to improve the TATT in accounting academia. This problem can perhaps be decreased by expanding the list of acceptable journals in which faculty can publish and receive credit towards promotion and tenure. Since the accounting profession is practice oriented, it is suggested that credit towards tenure and promotion should also be given for publications in practice-oriented journals, which is often not the case at universities considered having very high research activity (Carnegie R1 and R2 Research Classifications Doctoral Universities updated 2018). The pressure to publish is amplified when faculty only receive credit towards promotion and tenure for publishing in a few (often only five to 10) top-ranked research journals. In addition, the pressure to publish can perhaps be decreased by developing different teaching tracts where teaching and research workloads are varied: e.g., more teaching, less required research productivity. This practice has been effectively implemented at the researcher’s institution, a R2 university in Georgia.

It is recommended that leaders in accounting academia receive ethics training aimed at improving the TATT. Bystydzienski et al.’s (2016) findings suggested that the training of chairs can be effective at improving department cultures regarding gender equality and diversity. While this research was not ethics specific, it did indicate that training can positively impact the cultures in departments, which the present author posits is related to the ethical TATT driven cultures in accounting schools and departments. Future research might focus on creating TATT ethics pedagogies specifically aimed at improving the ethical cultures in accounting academia.

The results showed that the ELS and the BI were significantly, and positively correlated. The practical significance of this finding is that future research need not employ both measures of ethicality when investigating the TATT in academia. In other words, either the 10-item ELS or the eight-item BI can alone be used to access the TATT in populations of accounting faculty, including that of faculty in a particular accounting school or department. In addition, either of these
instruments might be used in accounting practice to access the TATT perceived by employees of a CPA firm’s audit client. While unethical tones-at-the-top have been found related to frauds perpetrated by accountants and while auditors are required to access the internal environment as to the risk of fraud, the present author is not aware of a survey tool such as the ELS or the BI being used for this purpose.

The findings regarding the TATT in academia, also have important implications for the accounting profession. Unethical tones-at-the-top communicated by academic supervisors may negatively impact the ethical environment in which accounting ethics is being taught to future practitioners. Students learn from what they observe as well as by what they are taught. That is, the effectiveness of ethics training may perhaps be negatively impacted by unethical tones-at-the-top. The less the efficacy of student ethics training the higher the risk that accounting ethics will not be effectively imparted by instruction. Students who leave the academy without a strong foundation in ethics may be more prone to engage in fraudulent behaviors. Thus, the accounting profession is a major stakeholder in having ethical tones-at-the-top in accounting academia.

**Tenure and Gender Differences in Perceptions of Ethicality (TATT)**

The majority of faculty participants were tenured (67.3%) with over 10 years of experience (89.8%). These tenured faculty compared to non-tenured faculty perceived their direct supervisors as having lower ethicality. It is posited that due to the protections afforded by tenure, these faculty felt less threatened in revealing their perceptions of the ethicality of their direct supervisor. Moreover, these seasoned faculty probably had had more experience—longer associations—with their direct supervisor and thus were perhaps better able to access leader ethicality than their non-tenured counterparts. Thus, it is suggested that the perceptions of the tenured faculty in an accounting school or department my best indicate the true perceived TATT. Consequently, tenured
faculty in a particular accounting school or department may provide, perhaps through ethical perception surveys, administrators with the most accurate and actionable TATT input.

However, the lower perceptions of leader ethicality (TATT) by tenured and experienced faculty calls for additional research. Research questions might include the following: Are tenured faculty perhaps more perceptive than non-tenured faculty of the ethicality of their leaders? Is job dissatisfaction by tenured faculty perhaps related to job burn-out or to cynicism regarding the TATT? And are tenured faculty just less risk adverse than their non-tenured colleagues—less afraid of repercussions that might result from them criticizing the ethics of their direct supervisor and of indicating less than satisfaction with their job.

Both the lower perceptions of supervisor ethicality and the lower job satisfaction of female faculty compared to male faculty calls for additional research regarding the drivers of these disparities. Questions that future research might address include the following: Are female accounting faculty more sensitive than male faculty to the ethics of their direct supervisors? Are the lower perceptions by female faculty of the ethicality of their direct supervisors related to the sexual harassment they have personally experienced or observed? And do perceptions of leader ethicality differ when a female faculty is supervised by a female or when a male faculty is supervised by a female? In other words, do gender differences between the supervisor and the supervised impact perceptions of ethicality?

**Political Skill Perceptions**

The majority (61.8%) of accounting faculty perceived their direct supervisor as being politically skilled—as being able “...to effectively understand others at work, and to use such knowledge to use such knowledge to influence others to act in ways that enhance one’s personal and/or organizational objects” (Ferris et al., 2005, p. 127). This is generally a good finding for U.S.
accounting academia. Higher perceptions of political skill, as measured with the PSI, have been found related to increased job, task and team performance, higher organization commitment, and improved career satisfaction; and has been found negatively related to workplace stressors, neuroticism, and workplace ostracism.

Nevertheless, a substantial majority (38.2%) of faculty did not affirmatively indicate that their direct supervisor was politically skilled. This finding suggests that academic leaders in accounting may benefit from training aimed at improving their political skill. While management training may indirectly address political skills, a specific political skills pedagogy has not been found. The development of such a pedagogy may be an area for future research.

Relation of Perceptions of Ethicality and Political Skill

The close relation between the constructs of ethicality and political skill has previously been suggested as potentially problematic. Ariail et al. (2021) and Harvey et al. (2014) both suggested that politically skillful but unethical managers might be able to inflate their perceived ethicality and thus influence their subordinates into duplicitous behavior. Accounting supervisors who are high on political skill but low on ethicality might create a TATT that is perceived to be ethical when it is not. Ariail et al. (2021) suggested that the ethics training of accounting students should include content that helps them understand the difference between ethics and political skill—friendly leaders are not necessarily ethical leaders. The results of the present study suggest that the ethics training of accounting faculty should also include a component on differentiating between ethical leaders and merely politically skilled leaders. Such training, which might include ethical scenarios like the one developed for accounting students by Ariail et al. (2021), might result in accounting faculty being more sensitive to the ethics of their direct supervisors and thus to the TATT in their departments.
The PSI was not designed to measure ethical perceptions. Another interpretation of the close relation between the constructs of political skill (PSI) and the measures of ethicality, which were also found by Harvey et al. (2014) and Ariail et al. (2021), might question the psychometric properties of the PSI. That is, does the PSI really measure ethical perceptions instead of political skill perceptions? This question calls for additional research.

**Faculty Job Satisfaction**

The level of job satisfaction amongst accounting faculty was relatively high. The majority (80%) indicated they were satisfied while a minority (11%) indicated they were not. While total job satisfaction should be the goal of accounting administrators, a minority of faculty will perhaps never be completely happy. Nevertheless, to improve the hiring and retention of faculty, especially considering the ongoing shortage of Ph.D. qualified faculty, the maximization of accounting faculty job satisfaction is critical. Measures previously indicated as related to job dissatisfaction, such as salary inversions, need to be addressed.

The aim of the present study was to measure the job satisfaction of accounting faculty employed at many U.S. institutions. The global measure the MOAQ-JSS was thus appropriate. However, in order to access the job satisfaction of accounting faculty employed at a particular school or department of accounting, a facet measure of job satisfaction is recommended. The results obtained with such a measure may enable administrators to target specific areas for improvement.

**Faculty Job Satisfaction and Ethical Leadership**

Job satisfaction and perceptions of leader ethicality (TATT) were found significantly and positively correlated. Moreover, regression analysis indicated that perceptions of ethical leadership explained 37.5% of the variability in job satisfaction. These findings indicate that higher perceptions of an ethical TATT in accounting academia results in greater job satisfaction. That is,
an ethical TATT is an important determinant of job satisfaction, which at higher levels may decrease turnover intentions—intentions to seek other teaching/employment opportunities. Improving the job satisfaction of subordinates should be a goal of all academic leaders. By improving the ethical cultures, especially the ethical tones-at-the-top in accounting departments, academic leaders can perhaps better retain faculty (Miner et al., 2019) while also decreasing unethical faculty behaviors such as research misconduct (Bailey, 2019), workplace bullying (Gupta, 2013), and workplace sexual harassment (Holland et al., 2016).

**Concluding Statement**

An ethical TATT in accounting academia is critical. Unethical tones communicated by direct supervisors can have a number of undesirable results such as research misconduct, a decreased efficacy in the ethics training of future accounting practitioners, and accounting faculty job dissatisfaction. Thus, the finding, which establishes a benchmark for the TATT in accounting academia, that the majority of accounting faculty perceived their direct supervisor as being ethical, which is indicative of an ethical TATT, is a desirable one. Nevertheless, almost a third of the respondents did not affirmatively do so. This result indicates that there is work to be done—that the TATT in accounting academia needs to be further researched and improved. In this regard, it is recommended that administrators, those who supervise the leaders targeted in this study (direct supervisors) seek to determine the TATT in their accounting schools or departments. If a potential TATT problem is found, corrective action is called for. Such actions might include the counseling of the supervisor and/or additional ethics training. If the ethical tone problem is severe, and if the supervisor is not responsive to making needed changes, termination or at least removal from their leadership position may be needed.
The findings in the present study also indicated that majority of accounting faculty perceived their direct supervisor as also being politically skilled. Since political skill is generally a good leadership skill, the development of political skill should be encouraged. Such training might be incorporated into a required course in accounting program leadership. Nevertheless, it has been suggested that political skill can potentially be used by unethical leaders to convolute perceptions of the TATT—perceptions that the TATT is ethical when it is not. Such incorrect perceptions perhaps could result in subordinates unwittingly following the unethical demands of their leader. Thus, it is recommended that accounting faculty receive ethics training that includes a component on differentiating between the words and actions of ethical leaders and those of merely politically skilled but unethical leaders.

There is an ongoing shortage of accounting faculty. Therefore, the retention of good hires and tenured faculty is critical. The results, which established a benchmark for self-reported job satisfaction in accounting academia, indicated that the majority of accounting faculty were satisfied with their jobs. This result, which is a positive one for the academy, was found to be significantly related to the perceptions of an ethical TATT—higher perceptions of the TATT were drivers of higher job satisfaction. Nevertheless, 11% of the respondents were not satisfied with their jobs. This result indicates that there is room for improvement. Perhaps improvement in job satisfaction in accounting academia can best be effectuated by implementing efforts aimed at improving the TATT communicated by all their leaders but especially by the TATT communicated by their direct supervisors.
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While this differs from source, of thumb we suggest is: Coefficient between $-0.3$ and $0.3$ = weak correlation, Coefficient less than $-0.7$ or than $0.7$ = strong correlation, Coefficient between $-0.3$ and $-0.7$, and $0.7$ = moderate correlation.


https://dspace.stir.ac.uk/bitstream/1893/27237/1/Smith%20Urquhart%20MARCH2018%20%29.pdf


https://core.ac.uk/download/pdf/302972375.pdf


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APPENDIX A

ETHICAL LEADERSHIP SCALE (ELS)*

My direct supervisor (the person to whom I directly report):

1) Has the best interests of faculty in mind.

2) Makes fair and balanced decisions.

3) Defines success not just by results but also the way that they are obtained.

4) Asks “what is the right thing to do?” when making decisions.

5) Can be trusted.

6) Discusses business ethics or values with faculty.

7) Disciplines faculty who violate ethical standards.

8) Sets an example of how to do things the right way in terms of ethics.

9) Conducts his/her personal life in an ethical manner.

10) Listens to what faculty have to say.

*Adapted from Brown et al. (2005)
APPENDIX B

BEHAVIORAL INTEGRITY (BI) SCALE*

Regarding my direct supervisor (the person to whom I directly report):

1) There is a match between my supervisor’s words and actions.

2) My supervisor delivers on promises.

3) My supervisor practices what he/she preaches.

4) My supervisor does what he/she says he/she will do.

5) My supervisor conducts himself/herself by the same values he/she talks about.

6) My supervisor shows the same priorities that he/she describes.

7) When my supervisor promises something, I can be certain that it will happen.

8) If my supervisor says he/she is going to do something, he/she will.

*Adapted from Simons et al. (2007).
APPENDIX C
POLITICAL SKILL INVENTORY (PSI)*

My direct supervisor (the person to whom I directly report):

NA (1) Spends a lot of time and effort at work networking with others.

II (2) Makes most people feel comfortable and at ease.

II (3) Communicates easily and effectively with others.

II (4) Develops good rapport with most people.

SA (5) Understands people very well.

NA (6) Is good at building relationships with influential people at work.

SA (7) Is particularly good at sensing the motivations and hidden agendas of others.

AS (8) Is genuine in what he/she says and does.

NA (9) Has developed a large network of colleagues and associates at work whom he/she can call on for support.

NA (10) Knows a lot of important people at work and is well connected.

NA (11) Spends a lot of time at work developing connections with others.

II (12) Is good at getting people to like him/her.

AS (13) Is sincere in what he/she says and does.

AS (14) Shows a genuine interest in other people.

NA (15) Is good at using his/her connections and network to make things happen at work.

SA (16) Has good intuition or savvy about how to present himself/herself to others.

SA (17) Always seems to instinctively know the right things to say or do to influence others.

SA (18) Pays close attention to people’s facial expressions.

* Adapted from Ferris et al. (2005). NA = networking ability; II = interpersonal influence; SA = social astuteness; AP = apparent sincerity
APPENDIX D

JOB SATISFACTION (MOAQ-JSS) *

Please rate the following three statements regarding your OWN job satisfaction!

1) All in all I am satisfied with my job.

2) In general, I don’t like my job (reverse scored).

3) In general, I like working here.

*Adapted from Cammann et al. (1983).
Dear Accounting Faculty Colleague:

I need your help!

I am conducting a confidential survey of accounting faculty of the perceived ethicality of academic leaders and accounting faculty job satisfaction. Your participation in this research is requested.

Once the survey data is collected, which should be within the next few months, I will have a sweepstakes drawing for 20 gift cards, each worth $30. If you decide to participate in the sweepstake drawing, please follow the separate link provided at the end of the survey. By entering your contact information there, you will be eligible for the drawing but will not have your name associated with your survey input. Thus, your confidentiality, which is paramount to both you and me, will be fully protected. So, if you participate, please be candid.

Collecting data on faculty perceptions of the ethics of their supervisors is, of course, a very sensitive subject. As far as I know, no prior research has investigated the ethical tone-at-the-top in accounting academia and little research has addressed the job satisfaction of accounting faculty. Therefore, I really need your help!

If you decide to participate, please go to the following Qualtrics link:

https://georgiasouthern.co1.qualtrics.com/jfe/form/SV_0CE9TFLyGig6VRY

Thank you in advance for your participation.

Don

Dr. Donald L. Ariail, CPA, CFF, CGMA, FABFA
Candidate for Doctor of Higher Education Leadership, Georgia Southern University
Professor of Accounting
School of Accountancy
Kennesaw State University
Burruss Building, Room 208, MD 0402
560 Parliament Garden Way
Kennesaw, Georgia 30144
Email: dariail1@kennesaw.edu
Telephone: 404-285-0278
Dear Accounting Colleague:

You are invited to take part in a research study conducted by Dr. Donald L. Ariail of Georgia Southern University (IRB Study # H21428). Before you decide to participate in this study, please let me know if you have any questions or concerns. My contact information is given at the bottom of this letter.

The purpose of this study is to investigate faculty perceptions of the ethicality and political skill of immediate supervisors/managers—the person to whom faculty directly report (e.g., chairs, deans, etc.). In addition, the study will examine the relations between perceptions of ethicality, political skill, and job satisfaction.

In the survey you are asked to provide various demographic information and to indicate your level of agreement with 39 statements. It is estimated that this task will take 5-10 minutes. There are no known risks anticipated because of taking part in this study.

Although there will be no direct benefits to you for taking part in this study, the researcher may learn more about the ethical environments/cultures in accounting academia and potential drivers of job satisfaction. This knowledge may be useful in addressing various forms of faculty misconduct and in retaining faculty.

The results of this study will be anonymous and confidential. Completed survey data will be aggregated so that no individual responses are reported. Thus, the results will NOT be identified with individual respondents, and will NOT be identified with specific institutions. Confidentiality will be strictly maintained.

After taking the survey, you may choose to enter an anonymous and confidential sweepstake to win one of twenty $30 gift cards. Instructions are provided at the end of the survey.

Participants in this study must be 18+ years of age and teaching accounting at an institution of higher education: e.g., technical college, community college, or a 4-year college/university.

Statement of Understanding: The purpose of this research has been explained and my participation is voluntary. I have the right to stop participation at any time without penalty. I understand that the research has no known risks, and I will not be identified. By completing this survey, I am agreeing to participate in this research project.
Research at Georgia Southern University that involves human participants is carried out under the oversight of an Institutional Review Board. Questions or problems regarding this survey should be addressed to Georgia Southern University, Research Integrity, P.O. Box 8005, Suite 3000, Veazey Hall, Statesboro, Georgia 30460; E-mail: irb@georgiasouthern.edu.

Your participation will be greatly appreciated.

Sincerely,

Donald L. Ariail

Dr. Donald L. Ariail, CPA, CFF, CGMA, FABFA
Candidate for Doctor of Higher Education Leadership, Georgia Southern University
Professor of Accounting
School of Accountancy
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Email: dariail1@kennesaw.edu
Telephone: 404-285-0278
SURVEY OF ACCOUNTING FACULTY PERCEPTIONS OF ACADEMIC LEADERS
DEMOGRAPHIC QUESTIONNAIRE

1) AGE: _____

2) GENDER:
   Male____; Female____

3) YOUR ETHNICITY:
   Caucasian____; African American____; Asian or Pacific Islander____; Hispanic____;
   Other________________________
   (please specify)

4) FACULTY LEVEL:
   Professor____; Associate Professor____; Assistant Professor____; Lecturer____
   Adjunct Professor____; Department Chair____; Dean____;
   Other________________________
   (please specify)

5) YEARS WORKED IN HIGHER EDUCATION: _____

6) YEARS AT CURRENT COLLEGE/UNIVERSITY: _____

7) TENURED:
   Yes____; No____

8) TYPE OF HIGHER EDUCATION COLLEGE/UNIVERSITY WHERE CURRENTLY EMPLOYED:
   Public____; Private____

9) FOCUS OF COLLEGE/UNIVERSITY WHERE CURRENTLY EMPLOYED:
   Research____; Teaching & Research____; Teaching_____
10) WHAT IS THE LOCATION OF THE COLLEGE/UNIVERSITY AT WHICH YOU CURRENTLY TEACH?

Australia_____; Canada_____; Hong Kong_____; New Zealand_____; South Korea_____; United Kingdom_____; United States_____; Other ___________________________

(please specify)

11) POSITION OF DIRECT SUPERVISOR/MANAGER TO WHOM YOU REPORT:

Department Chair_____; Dean_____; Provost_____; President_____; Other (please specify) __________________________

12) ETHNICITY OF CURRENT SUPERVISOR/MANAGER:

Caucasian_____; African American_____; Asian or Pacific Islander_____; Hispanic_____; Other ______________________

(please specify)

13) YEARS WORKED UNDER CURRENT SUPERVISOR/MANAGER: ______

NOW, PLEASE COMPLETE THE SURVEY!
APPENDIX F (Continued)

SURVEY OF ACCOUNTING FACULTY PERCEPTIONS OF ACADEMIC LEADERS

Please indicate with a check mark your level of agreement with the following statements regarding your direct supervisor.

My direct supervisor (the person to whom I directly report):

1) Has the best interests of faculty in mind.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree

2) Makes fair and balanced decisions.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree

3) Defines success not just by results but also the way that they are obtained.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree

4) Asks “what is the right thing to do?” when making decisions.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree

5) Can be trusted.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree

6) Discusses business ethics or values with faculty.

___ Strongly ___ Disagree ___ Neither ___ Agree ___ Strongly Disagree
Disagree Agree nor Agree
7) Disciplines faculty who violate ethical standards.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
  Disagree               Agree nor Disagree

8) Sets an example of how to do things the right way in terms of ethics.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
  Disagree               Agree nor Disagree

9) Conducts his/her personal life in an ethical manner.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
  Disagree               Agree nor Disagree

10) Listens to what faculty have to say.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
    Disagree               Agree nor Disagree

11) Spends a lot of time and effort at work networking with others.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
    Disagree               Agree nor Disagree

12) Makes most people feel comfortable and at ease.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
    Disagree               Agree nor Disagree

13) Communicates easily and effectively with others.

___ Strongly Disagree   ___ Disagree   ___ Neither   ___ Agree   ___ Strongly Agree
    Disagree               Agree nor Disagree
### Appendix F (Continued)

14) Develops good rapport with most people.

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15) Understands people very well.

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16) Is good at building relationships with influential people at work.

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17) Is particularly good at sensing the motivations and hidden agendas of others.

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18) Is genuine in what he/she says and does.

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19) Has developed a large network of colleagues and associates at work whom he/she can call on for support.

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20) Knows a lot of important people at work and is well connected.

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21) Spends a lot of time at work developing connections with others.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

22) Is good at getting people to like him/her.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

23) Is sincere in what he/she says and does.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

24) Shows a genuine interest in other people.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

25) Is good at using his/her connections and network to make things happen at work.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

26) Has good intuition or savvy about how to present himself/herself to others.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

27) Always seems to instinctively know the right things to say or do to influence others.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree
28) Pays close attention to people’s facial expressions.

<table>
<thead>
<tr>
<th>Strongly Agree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
</table>

29) There is a match between my supervisor’s words and actions.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>

30) My supervisor delivers on promises.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>

31) My supervisor practices what he/she preaches.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>

32) My supervisor does what he/she says he/she will do.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>

33) My supervisor conducts himself/herself by the same values he/she talks about.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>

34) My supervisor shows the same priorities that he/she describes.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neither</th>
<th>Agree nor</th>
<th>Agree</th>
</tr>
</thead>
</table>
PLEASE CONTINUE

35) When my supervisor promises something, I can be certain that it will happen.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

36) If my supervisor says he/she is going to do something, he/she will.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

Now, please rate the following three statements regarding your **OWN** job satisfaction!

37) All in all I am satisfied with my job.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

38) In general, I don’t like my job.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

39) In general, I like working here.

___ Strongly Disagree ___ Disagree ___ Neither ___ Agree ___ Strongly Agree

40) Have you previously completed this survey? _____ Yes; _____ No

Thank you for participating in this confidential survey. Your responses have been recorded!

To enter the sweepstakes for a chance to win one of twenty $30 gift cards, please follow the link below to provide your contact information.

https://georgiasouthern.co1.qualtrics.com/jfe/form/SV_5tYjJhEUHqcwiqO

Your contact information is entered separately from the survey responses to ensure the survey’s confidential and anonymous nature.

THANK YOU FOR PARTICIPATING IN THIS CONFIDENTIAL SURVEY.
YOUR INPUT IS GREATLY APPRECIATED!