The Relationship between Ethical Leadership and Organizational Cynicism in Egyptian Tax Authority Employees

This Research extracted from a PHD.'s Thesis

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Abstract

This paper is aimed to investigate the direct effect of ethical leadership dimensions namely, (morality, compassion, ethical envisioning, ethical empowerment and managing ethics) on organizational cynicism. According to the literature review, an analytical model is developed as guidance to test the relationship between the research variables.

In order to collect primary data, a questionnaire is designed and data were collected from 325 employees at the Egyptian Tax Authority in Dakahlia Governorate. To achieve the researchers' goal, the researchers followed the descriptive-analytical approach and the statistical analysis software program SPSS V. 25 to extract the results of the descriptive statistics. In addition, partial least squares structural equation modelling (PLS-SEM) was utilized to test the research hypotheses through Smart PLS version 3. The findings of the research concluded that ethical leadership dimensions namely, morality, compassion, ethical envisioning and managing ethics had a significant negative direct effect on organizational cynicism.

Keywords: Ethical leadership, Organizational cynicism, Egyptian Tax Authority.

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Introduction

Over the last few years, "ethical scandal" has become a trendy buzzword that dominates news cycles causing global frenzy (Benevene et al., 2018; O 'Keefe, Peach, & Messervey, 2019; Qing, Asif, Hussain, & Jameel, 2019). Some of the biggest international organizations have recently gone under scrutiny due to their leaders' questionable ethical behavior (DeConinck, 2014). Whether it is Facebook's privacy breach, Samsung's bribery and embezzlement scandal, or Uber's harassment allegations, more often than not, leaders at these organizations are the cause of these scandalous headlines (Hansen et al, 2013). Such scandals and morally-questionable business practices have resulted in a tremendous interest to study ethical leadership as it has only recently become a subject of interest to both scholars and practitioners. (Suifan et al.,2020)

Ethical leadership plays a significant role in shaping the ethical conduct of businesses (Zhu et al.,2019). In addition, Brown and Treviño (2006) indicated that a leader's ethical conduct influences employees' ethical performance. Therefore, organizational leaders play a critical role in setting expectations for ethical behavior. In the words of Ciulla (1995, p.6), "The more defective our leaders are, the greater our longing to have high ethical leaders."

The public's growing cynicism of organizational decisions and corporate interests, which fueled the expansion of ethical leadership research, sparked an interest in organizational cynicism as a research topic. According to Zellars, Tepper and Duffy (2002), when employees felt they were being treated unfairly by their supervisors who they saw as representatives of the organization, they would withhold actions that benefited the organization to even the score.

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Peng et al.(2021) stated that organizational cynicism reflects a belief that there is a lack of integrity within the organization (e.g., the employee may doubt the practices in the organization), negative affective experiences (e.g., distress, shame, etc.) toward the organization, and the tendency to display negative and disparaging behaviors toward the organization (e.g., strong criticism of the organization) that are in alignment with these beliefs and affective states. Researchers have treated organizational cynicism as a learned attitude that is an outcome of exposure to disillusioning, unfair organizational events.

For instance, Wilkerson held that organizational cynicism "is derived from the employee's disappointing experiences with a variety of organizational features and work-life events, and reflects a resulting negative evaluation of and expectancy about those organizational features and similar, future work-life events" (p. 535; cf. Andersson, 1996; Reichers, Wanous, & Austin, 1997)

Research Problem and Questions

Throughout the literature, the employees' cynicism, expressed in terms of employee feelings of rage, hatred, or shame against the organization for which he/she works and harsh criticism, pessimistic predictions, cynical humor, is derived from the organizations' lack of ethical leadership (Qian and Jian (2020); Akar (2018).

According to Nemr and Liu (2021), the paper's findings show that ethical leadership hurts CWBs and that OC modifies the negative relationship between EL and CWBs. Dobbs and Do (2019) examined the impact of toxic leadership on organizational cynicism. the results demonstrate a positive relationship between toxic leadership and organizational cynicism. However, even if there is a general understanding of these relationships throughout the literature there are authors that do not agree. Evans, Davis and Neely's (2021) results mentioned that conscientious

individuals are less likely to rely on ethical leadership to prevent organizational cynicism and subsequent deviant behaviors.

Although a general understanding is that ethical leadership lead to lower levels of employees' cynicism, it is unclear whether dimensions of ethical leadership, namely (morality, compassion, ethical envisioning, ethical empowerment, and managing ethics) are equally important or if one of these components stronger contributes to reducing organizational cynicism levels than the others.

In accordance with the above, the researchers conclude that many previous studies illustrate the effect of ethics as one-dimensionality or other dimensions than our study investigates. The justification for this study is derived from the that there are no previous studies that have examined the impact of ethical leadership dimensions, namely (morality, compassion, ethical envisioning, ethical empowerment, and managing ethics) on organizational cynicism in the context of Egyptian Tax Authority in Dakahlia Governorate. Therefore, regarding the importance of ethical leadership and its role in shaping the ethical conduct of businesses and organizational trust among employees, the power of ethical leadership to create a better workplace environment, one where your team feels valued, comfortable, and inspired to be their best selves. Ethical leadership is regarded as critical in boosting employee morale and ensuring that they do not act unethically to increase earnings. This prevents organizational and behavioral corruption. When the entire organization is led by ethical leadership, a positive and ethical culture emerges, which automatically prevents poor reputation and company scandals and reduces negative emotions like organizational cynicism.

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Therefore, based on the above explanation, the study contributes to the body of knowledge by filling the previous gaps as it represents the first study that examines these relationships which were not covered and were ignored by researchers. Hence, the main question that arises in this study is the following.

RQ: To what extent has ethical leadership effect on organizational cynicism?

This Question is divided into the following sub-questions:

RQ1: To what extent has morality effect on organizational cynicism?

RQ2: To what extent has compassion effect on organizational cynicism?

RQ3: To what extent has ethical envisioning on organizational cynicism?

RQ4: To what extent has ethical empowerment effect on organizational cynicism?

RQ5: To what extent has managing ethics effect on organizational cynicism?

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Research Objectives

Therefore, the present research attempts to answer the previous questions by adopting the following objectives:

1- To determine the effect of morality on organizational cynicism.

2- To measure the effect of compassion on organizational cynicism.

3- To investigate the effect of ethical envisioning on organizational cynicism

4- To examine the effect of ethical empowerment on organizational cynicism.

5- To measure the effect of managing ethics on organizational cynicism.

Literature Review

Ethical Leadership

For centuries, people have debated the value of ethical or moral leadership ineffective leadership (Bass and Steidlmeier, 1999). Character, integrity, ethical awareness, a collective orientation that prioritizes team or organizational interests over self-serving interests, demonstration of civility and consideration for others' rights and needs, and management of accountability have all been highlighted in discussions of what ethical leadership entails. (Brown and Trevino, 2006; Brown et al., 2005; Resick et al., 2011).

Ethical leadership can be defined as the modelling of normatively suitable behavior through personal acts and interpersonal interactions, as well as the promotion of such behavior to followers through two-way communication, reinforcement, and decision-making. (Saeed et al.,2022).

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Therefore, ethical leadership characterizes integrity, which involves being fair and trustworthy, having concern for others, and acting ethically. (Al Halbusi et al., 2021). The core tenet of ethical leadership is that employees are motivated to work in a normatively appropriate manner through the leader's role modelling and reinforcement of ethical conduct (TuY Zhang et al.,2020; Brown and Treviño, 2006).

Al Halbusi et al. (2021) stated that empowering and motivating subordinates should be vital features of ethical leadership. According to Brown et al. (2005), ethical leadership dimensions include responding to communications, listening to employees, showing concern, treating employees fairly, modelling behavior, and fostering trust. Furthermore, ethical leadership dimensions must also include morality, power-sharing, and role clarification. (Khuntia and Suar 2004; De Hoogh and Den Hartog, 2008).

Morality

Morality is concerned with the leader's moral character as defined by Treviño, Hartman, and Brown (2000). Moral principles are frequently incorporated into the ideas, values, and behavior of ethical leaders (Khuntia & Suar, 2004). As a result, a leader's character and integrity are essential personal qualities that influence his or her ethical behavior. (Resick et al., 2006). Elements of the moral person of the leader have been measured as dimensions, e.g., 'Concern for morality and fairness' (De Hoogh & Den Hartog, 2008), 'Morality' (Zheng, Zhu, Yu, Zhang & Zhang, 2011), 'Integrity' (Eisenbeiss et al., 2015; Kalshoven et al., 2011), 'Fairness' (Kalshoven et al., 2011; (Eisenbeiss & Van Knippenberg, 2015) and 'Motive and Character' (Khuntia & Suar, 2004). This component incorporates Spangenberg and Theron's (2005) emphasis on trust and role modelling in ethical leadership.

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Compassion

Many studies, such as "People Orientation," acknowledge a community/people-oriented element of ethical leadership (Eisenbeiss et al., 2015; Kalshoven et al., 2011; Resick et al., 2011). Empathic, caring, sensitive, and thoughtful leaders, according to the literature, should be empathetic, caring, sensitive, and considerate of their followers (De Hoogh & Den Hartog, 2008; Eisenbeiss & Van Knippenberg, 2015; Langlois, Lapointe, Valois & de Leeuw, 2014; Spangenberg & Theron, 2005;). To explain the unselfish aspect of this leadership style, altruism has been proposed as the cornerstone of ethical leadership (Kanungo & Mendonca, 1996). These elements have all been integrated into the dimension of Compassion.

Ethical Envisioning

Spangenberg and Theron (2005) pioneered the idea of 'creating and sharing ethical vision' and 'stimulating across boundaries' by considering the organization's ethical image and maintaining long-term relationships with stakeholders, which has not been widely explored as a sub-dimension of ethical leadership. However, concepts such as 'responsibility' and 'concern for sustainability (Eisenbeiss & Van Knippenberg, 2015) have been addressed. Ethical envisioning, in a brief, recognizes the strategic dimensions of ethical leadership and its responsibility toward the environment and the surrounding community.

Ethical Empowerment

Mallak and Kurstedt's approach is one of the techniques for ethical empowerment. Empowerment was viewed as a broad notion by Mallak and Kurstedt, who characterized it as a sort of participatory management. They emphasized the importance of education and competent management in employee empowerment, noting that empowerment is behavior motivated by the intrinsic motivation that allows people to accomplish their jobs and responsibilities efficiently. The four major elements of

Mallak and Kurstedt's paradigm are autonomy, beneficence, nonmaleficence, and justice. (Shafaat et al.,2021).

Managing Ethics

Ethical systems are put in place to encourage ethical behavior, support personnel, and hold them accountable. The importance of these ethical structures and systems has been recognized (Spangenberg & Theron, 2005; Resick et al., 2006) and has also been mentioned in the form of role clarification, in which the leader clarifies ethical expectations (De Hoogh & Den Hartog, 2008; Kalshoven et al., 2011). In this sense, the moral manager is also seen as an ethics coach and mentor, e.g., 'ethical counselling' (Kalshoven et al., 2011).

Organizational Cynicism

Organizational cynicism became the new paradigm of employer-employee relations over time. Employees were shown to be highly skeptical about their employers, according to the researchers.

In the simplest terms, organizational cynicism occurs when employees lose faith in their company and believe that it cannot be trusted. The majority of definitions of organizational cynicism include words like disillusionment and rage. However, it wasn't until the 1990s that both practitioners and academics began to pay attention to cynicism in the workplace. Many studies considered organizational cynicism as a construct that affects attitudes, beliefs, and behavior systematically. (Durrah, Chaudhary, and Gharib,2019). The public's growing scepticism of organizational decisions and corporate interests, which fueled the expansion of ethical leadership study, sparked interest in organizational cynicism as a research topic. (Griep and Vantilborgh, 2018; Gkorezis etal.,2015).

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Griep et al. (2022) stated that: 'cynics at work deeply doubt the truth of what their management tell them and believe that their companies, given a chance, will take advantage of them. Organizational cynicism, according to Andersson (1996), is a general and specific attitude marked by despair, hopelessness, and disillusionment, as well as scorn and suspicion of a person, group, ideology, social convention, or institution. (pp. 1397-1398).

Another definition of organizational cynicism offered by Brockway, Carlson, Jones, and Bryant (2002) is an attitude characterized by frustration and negatively valenced beliefs, resulting primarily from unmet expectations, that can be directed toward the college experience in general and/or more specific aspects of the college environment (p. 211).

Researchers approached cynicism from several perspectives. Andersson and Bateman (1997) proposed that cynicism is one-dimensional. While (Dean et al., 1998) was the first to present organizational cynicism as a three-dimensional construct [knowledge (cognitive), negative emotion (affective), and negative behavior (behavioral)].

Cognitive Cynicism

Cognitive cynicism is the belief that an organization does not treat its employees with fairness, morality, honesty, and sincerity (Dean, Brandes, and Dharwadkar ,1998). As a result, employees perceive their bosses are untrustworthy and inconsistent (Aly, Maha, and Safaa 2016).

Employees' judgments of their firm's lack of integrity, justice, honesty, and transparency are reflected in the cognitive dimension. As a result, employees perceive that their personal beliefs are at odds with the companies. (Stanley et al.,2005; Kaifi ,2013; Mousa, 2018).

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The Affective Cynicism

Affective cynicism is characterized by feelings of rage, hatred, disdain, or shame against the organization for which one works. On the one hand, an employee with this sentiment may feel disgusted and even embarrassed by the company, while on the other hand, he or she may be considerate of it. (Sungur and colleagues, 2019). Individuals with cynical attitudes are defined as having feelings regarding the company for which they work, rather than just holding opinions.

The affective dimension is made up of the employee's strong emotional reactions to the company. Employees experience negative feelings such as wrath or disgust when they think about the organization. (Stanley, et al., 2005; Tükeltürk et al., 2012).

The Behavioral Cynicism

The third dimension of organizational cynicism is a proclivity for negative behavior. The majority of these activities demonstrate the company's lack of sincerity and honesty. This dimension includes harsh criticism, pessimistic predictions, cynical humour, snubs, and critical statements against the organization. (Polatcan and Titrek ,2014; Kutaniş and Çetinel, 2010: 188).

The majority of the behaviors are declarations that the company lacks sincerity and honesty. Strong criticisms, pessimistic assessments, sarcastic humour, contempt, and critical utterances regarding the organisation are all included in this dimension (Kutaniş & Cetinel, 2010:188; Yldz and Aylkay, 2014).

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Research Hypotheses and Conceptual Framework

Morality and Organizational Cynicism

Many of the antecedents of organizational cynicism have been studied by researchers from various perspectives, many of which are related to leadership practices and behaviors, such as perceived organizational politics (Chiaburu et al., 2013), perceived corporate social responsibility (Archimi, et al., 2018), leadership support (Akbas et al., 2018; Cole et al., 2006), leadership types (Dobbs and Do, 2019; Gkorezis,

These existing studies have not thoroughly explored the relationship between the ethical dimension of leadership and organizational cynicism, despite their importance.

Qian and Jian (2020) revealed that ethical leadership has the benefit of reducing organizational cynicism among employees and that communication is crucial in their relationship. Employee attitudes are impacted by social cues in the workplace, according to social information processing theory (Salancik and Pfeffer, 1978).

H1: Morality has a significant negative effect on organizational cynicism.

Compassion and Organizational Cynicism

Smith et al. (2021) demonstrated that the negative emotions characterizing organizational cynicism derive from and are exacerbated by perceived psychological contract and poor interpersonal relations with organizational leaders, it stated that compassion is perceived organization support will be negatively related to organizational cynicism.

Moreover, the study of Schabram & Heng (2021) stated that a complex pattern of results indicates that both compassion expressions have the potential to generate autogenic resources (self-control, belonging, self-esteem) that replenish different dimensions of burnout. Specifically, self-compassion remedies exhaustion and other-compassion remedies

cynicism– directly or indirectly through resources–, while the effects of self and other compassion on inefficacy vary. Our key takeaway is that compassion can indeed contribute to human sustainability in organizations but only when the type of compassion provided generates resources that fit the idiosyncratic experience of burnout. They draw on the conservation of resources theory to examine the resource-generating power of two distinct expressions of compassion (self-and other-directed) on the three dimensions of burnout (exhaustion, cynicism, inefficacy).

H2: Compassion has a significant negative effect on organizational cynicism.

Ethical Envisioning and Organizational Cynicism

Mete (2013) demonstrated that faculty administrators' ethical leadership behavior has a negative and consistent effect on academics' organizational cynicism behavior. It is found that perceived ethical leadership behavior is an important predictor of organizational cynicism.

Also, the study is in line with Serrano Archimi et al (2018) study that showed that the construct of employee cynicism is negative behavior in organizations whereby employees tend to engage in disparaging and critical behavior consistent with the belief that the organization and its leaders lack integrity. The belief that the organization lacks integrity and the perception of psychological contract violations are the main factors in employee cynicism. Our results suggest that if employees perceive Corporate Social Responsibility (CSR) policies to be applied consistently at the organizational level, criticism and witticisms from organizationally cynical employees will be reduced, as such policies help them believe that their organization exhibits integrity. Perceived CSR policies thus help prevent employees from seeing the organization's behavior as purely self-interested.

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Likewise, Bakari et al. (2019) examined the moderating role of cynicism about organizational change between authentic leadership and commitment to change in Pakistani public sector hospitals, the results indicated that cynicism about change moderates the positive relationship between authentic leadership and commitment to change, such that when people felt their leaders demonstrated a higher level of authentic leadership, they experienced a higher level of commitment to change if they had lower cynicism about change. Authentic leadership is defined as leader behavior that draws upon the visions from positive organizational behavior and positive organizational climate and refers to having a high level of self-awareness, moral and ethical perspective and balanced processing of information and transparency in relationships on the part of the leader, Authentic leaders may encourage comparable positive conduct in their followers by exhibiting self-awareness and transparency. A leader's self-awareness will foster employee knowledge of company fundamental principles, which may lead employees to express their positive behavior.

H3: Ethical envisioning has a significant negative effect on organizational cynicism.

Ethical Empowerment and Organizational Cynicism

Semerci (2020) indicated that there was a significant negative correlation between empowerment and organizational cynicism and that structural and psychological empowerments have a reducing effect on organizational cynicism.

Additionally, Yıldırım & Yıldırım (2016) found a significant negative relationship between employee empowerment and cynicism (affective & behavioral). The results showed that the high level of cynicism affects employee empowerment negatively. It can be said that individuals who experience cynicism towards their organizations at the affective level don't find their jobs meaningful. However, it is observed that individuals who

experience behavioral cynicism towards their organization don't find their jobs meaningful nor do they use autonomy while performing their jobs

Also, Polat, Meydan, & Tokmak (2010) found a significant negative relationship between employee empowerment and cynicism in a study on organizational identification and organizational cynicism. Avey et al. (2008) found a negative relationship between employee empowerment and cynicism.

H4: Ethical empowerment has a significant negative effect on organizational cynicism.

Ethical Empowerment and Organizational Cynicism
The results of Putranta (2020) that the cynicism of the students hurt their attitudes. In other words, cynical views towards people and social institutions (or social cynicism) have a negative influence on attitudes towards codes of ethics. So social cynicism is a negative determinant of attitudes towards codes of ethics.
Also, this study is in line with De Bakker (2007) that stated that there was a significant negative correlation between integrity which is included in managing ethics and employee cynicism. The ethical qualities that are described for adequately dealing with the entangled and many hands dilemmas seem to be a good medicine against cynical behavior on the shop floor or employees' indifference. These organizational qualities concerning corporate integrity can improve moral communication within the corporation. Likewise, Detert et al. (2008) found that cynicism was directly positively related to unethical decision-making and this has also been hypothesized by others.

H5: Managing ethics has a significant negative effect on organizational cynicism.

According to literature review discussed, the researchers proposed the following conceptual framework:
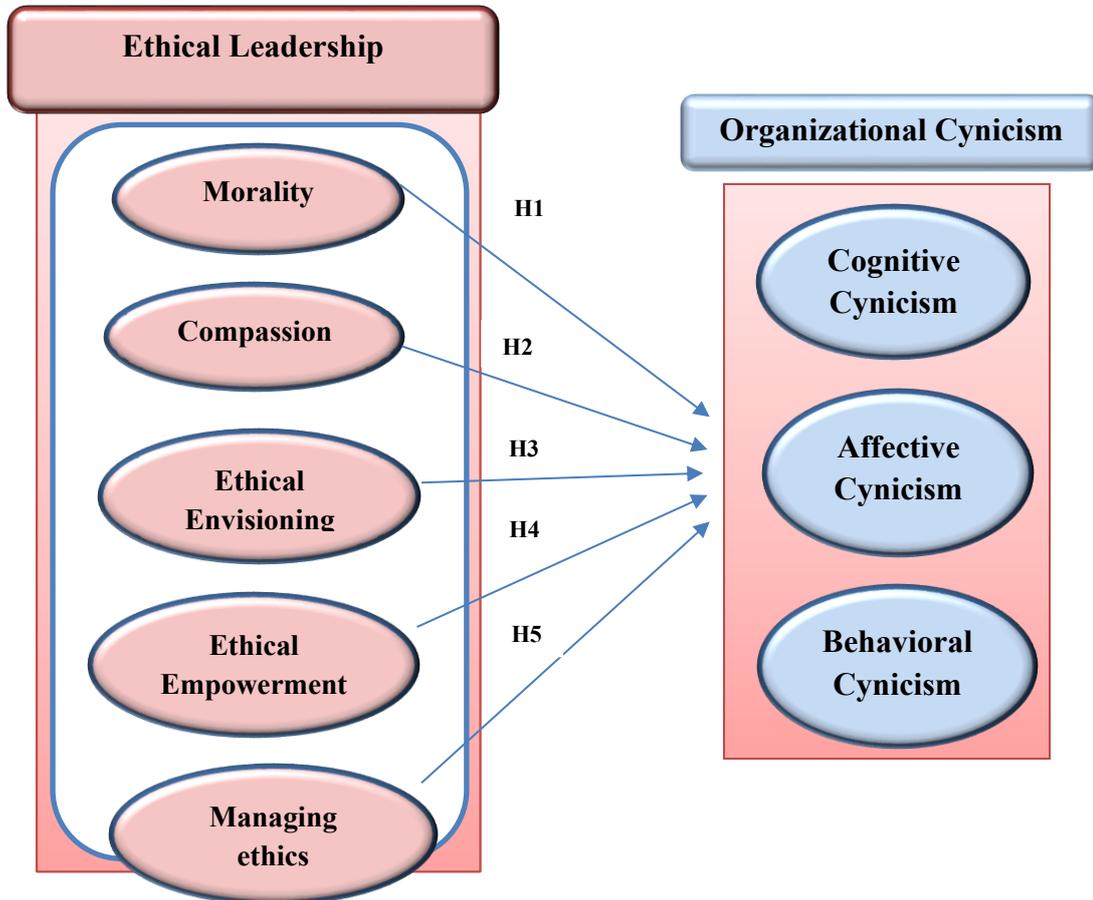
Figure (1)
Conceptual Framework
for the Relationship between Research Variables

Source: Prepared by the researchers based on literature review.

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Research Importance

The Egyptian Tax Authority plays an important role in enhancing economic growth, particularly in developing countries like Egypt. Taxes are one of the most important fiscal policy tools that governments rely on to achieve goals related to social justice. On the other hand, the proceeds of taxes are used to finance the basic activities carried out by the state in general, public, and social services that benefit the poor and the least income in particular, such as health, education and social housing services. It is also considered one of the main important sectors that contribute to advancing the wheel of economic development, as Tax revenues represent about 80% of the state's general budget. Also, the total revenue in the final account of the state's general budget for the fiscal year 2020-2021 represents one trillion and 108.6 billion pounds. And since the Egyptian Tax Authority has about 50,000 permanent employees, and thus, the second motive for conducting this study was to provide a comprehensive view for the managers and Supervisors about how Ethical leadership practices can help their organizations to be more effective. Therefore, from the researchers' point of view, the Egyptian Tax Authority was an appropriate sector for the subject of the study.

Research Methodology
Sample and Procedures

A post-positivist research philosophy was exploited with a quantitative approach to certify the suggested framework, and quantitative data were collected using survey questionnaires to provide answers to research questions. The respondents were employees of the Egyptian Tax Authority- Dakahlia Governorate. Importantly, employees were chosen specifically in this study because they are presumed to have an adequate perception of research constructs in addition to being competent to evaluate whether their authority adopts Ethical leadership or not, and their level of organizational cynicism towards their authority.

For this study, the sampling frame is the number of employees who are working at the Egyptian Tax Authority- Dakahlia Governorate. The

records of the Egyptian Tax Authority- Dakahlia Governorate indicate that 2089 employees are working in general taxes & value-added taxes. This list was obtained from the records of the Planning, Follow-up and Information Regulation Center at the Egyptian Tax Authority.

Saunders et al. (2009) stated that the appropriate sample size depends on many factors such as the type of statistical analysis used in the study, the margin of error, the confidence level, and the population size. To generalize the findings to a population, the sample size had to be large enough. Thus, the needed sample size is calculated by using the sample size calculator by Rao soft at the confidence level of 95% and margin error of 5% as the population size is 2089 employees, so, by using these data, the sample size is 325 employees.

A questionnaire form was utilized as a data collection tool. To select the items that represented the questionnaire's questions.The initial questionnaire form was presented in the English language.

For validity concerns, it was then translated into Arabic to ensure that the questions were accurately interpreted and answered. According to the validity processes of back translation approaches that Saunders et al. (2009) approves, the Arabic copy has been translated back into the English language to be contrasted with the primary form. Finally, the researchers analyzed the two initial surveys to come up with a final, more appropriate version. Then, a pilot test was conducted with 50 employees at authorities. The results showed that Cronbach's alpha for all of the constructs was above 0.70, reflecting high internal consistency. After performing the pilot study, the questionnaires were delivered personally to the managers of restaurants in meeting rooms in their restaurants. Additionally, validity criteria were followed to certify the final form of the questionnaire and to guarantee that it measures what it is supposed to measure. Only 289 usable questionnaires were collected with a response rate of (89%). Table 1 shows the result of the t-test of the sample characteristics.

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Table (1): Description of the sample of employees (N= 289)

Characteristics			
Gender	**Frequency**	**Percent**	**Cumulative Percent**
Male	190	65.7	65.7
Female	99	34.3	100.0
Total	**289**	100.0	
Age	**Frequency**	**Percent**	**Cumulative Percent**
from 20 to less than 30 years	17	5.9	5.9
from 30 to less than 40 years	111	38.4	44.3
from 40 to less than 50 years	105	36.3	80.6
50 years and more	56	19.4	100.0
Total	**289**	100.0	
Education Level	**Frequency**	**Percent**	**Cumulative Percent**
Middle	47	16.3	16.3
Graduated	138	47.8	64.0
post graduate	104	36.0	100.0
Total	**289**	100.0	
Experience Years	**Frequency**	**Percent**	**Cumulative Percent**
less than 5 years	15	5.2	5.2
from 5 to less than 10 years	104	36.0	41.2
from 10 to less than 15 years	92	31.8	73.0
15 years and more	78	27.0	100.0
Total	**289**	100.0	
Managerial Classification	**Frequency**	**Percent**	**Cumulative Percent**
Technician (Tax officers)	252	87.2	87.2
Administrative staff	37	12.8	100.0
Total	**289**	100.0	

Source: Prepared by the researchers according to statistical analysis results

Measures

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All of the constructs were measured with a 5-point Likert-type scale (5 = strongly agree, to 1 = strongly disagree). Ethical leadership consists of (30) items. Ethical leadership contain five dimensions namely: morality, compassion, ethical envisioning, ethical empowerment and managing ethics.

Morality was measured using a 8-item scale Yukl, Mahsud , Hassan, & Prussia (2013) and was measured by items ranging from (1-8). Employees evaluated the extent of the direct supervisors' interest in the prevailing values and moral principles in the Egyptian Tax Authority. Whereas compassion was measured using a 5-item scale Kalshoven, Den Hartog, & De Hoogh (2011) and was measured by items ranging from (9-13). Employees are asked to assess how important are compassion practices to their authority such taking time for personal contact with employees, concerning about employees' personal development and sympathizing with employees when they have problems.

Ethical envisioning was measured using a 6-item scale Eisenbeiss, Van Knippenberg, & Fahrbach (2015) and was measured by items ranging from (14-19). Employees evaluated the extent of emphasizing the ethical element in organization vision, authority responsibility for the society, building long-term relationships with business partners and showing a long-term orientation of organizational success. Ethical empowerment was measured using a 5-item scale Spangenberg & Theron (2005) and was measured by items ranging from (20-24) Employees are asked to assess how important is clearly explanation of promoting continuous ethical learning, giving employees the opportunity to solve tough ethical dilemmas and allowing employees to participate in ethical decision making.

The last 6 items measured managing ethics. It was measured by the construct introduced by Spangenberg & Theron, (2005) and was measured by items ranging from (25-30). Employees are asked to assess how important is clearly explanation of ethical issues to employees, clarifying the likely negative consequences of possible unethical behavior by employees and rewarding ethical contributions and behavior and celebrates when employees achieve ethical successes.

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Organizational cynicism was assessed using a 11-item scale based on (Durrah et al., 2019; Dean et al., 1998). These items were constructed to investigate the extent to which is there a resemblance between the events that are going to be done and the events which are done within the authority, the authority's policies, goals, and practices seem to have little in common and employees get angry or feel a sense of anxiety when they think about their authority. A total of 41-item scale was used to measure the constructs of this study.

Data Analysis and Results

According to Henseler et al. (2009), PLS3 is the only valid SEM technique that allows both reflective and formative measures to be included in the same study. PLS analysis is further separated into two sections: the measurement model, which determines the relationship between the observable variables and their latent variables, and the structural model, which focuses solely on the interactions between the latent variables (Loehlin, 2004).

Measurement Model

The measurement model aims to evaluate; individual reliability, construct reliability, convergent validity and discriminant validity in order to realize the appropriate degree of internal consistency that the measures hold.

Table 2 reveals that the factor loadings for the items were higher than the 0.70 recommended threshold (Henseler et al., 2009). Furthermore, Cronbach's alpha coefficient (α) and Composite Reliability (CR) for each of the constructs above the norm of 0.70, indicating that the measures were reliable (Hair et al., 2010). Furthermore, Fornell and Larcker (1981) claimed that the average variance extracted (AVE) should be equal to or larger than 0.50 to evaluate convergent validity. Table 2 demonstrates that all conceptions have AVE values more than 0.50, indicating appropriate consistency. Table 2 also includes the data for skewness and kurtosis.

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**Table (2): Confirmatory factor analysis (PLS), Loading, Cronbach's Alpha (α),
Composite reliability (CR), and Average Variance Extracted (AVE)**

Constructs' items	Item Code	Mean Statistic	Std. Deviation	Skewness Statistic	Kurtosis Statistic	loading	α	CR	AVE
Ethical Leadership									
Morality	MOR1	4.75	.491	-2.046	4.536	**0.864**			
	MOR2	4.62	.560	-1.124	.279	**0.517**			
	MOR3	4.63	.550	-1.300	1.450	**0.524**			
	MOR4	4.67	.558	-1.973	6.247	**0.712**			
	MOR5	4.45	.606	-.717	.057	**0.690**			
	MOR6	4.38	.727	-1.163	1.670	**0.746**			
	MOR7	4.54	.618	-1.341	2.945	**0.847**			
	MOR8	4.56	.599	-1.101	.701	**0.734**			
		4.575	**0.422**				**0.862**	**0.905**	**0.706**
Compassion	COM1	4.34	.719	-1.004	1.329	**0.865**			
	COM2	4.36	.761	-1.139	1.292	**0.826**			
	COM3	4.36	.713	-.825	.043	**0.775**			
	COM4	4.44	.665	-1.134	1.989	**0.735**			
	COM5	4.34	.632	-.760	1.658	**0.807**			
		4.368	**0.561**				**0.862**	**0.900**	**0.644**
Ethical Envisioning	ENV1	4.42	.636	-.713	-.090	~~**0.401**~~			
	ENV2	4.30	.871	-1.793	4.296	**0.904**			
	ENV3	4.38	.898	-1.993	4.690	**0.904**			
	ENV4	4.21	.878	-.952	.155	**0.787**			
	ENV5	4.30	.756	-1.290	2.331	**0.816**			
	ENV6	4.29	.941	-1.659	3.063	**0.929**			
		4.317	**0.673**				**0.923**	**0.943**	**0.768**
Ethical Empowerment	EMP1	4.35	.706	-.784	.057	**0.836**			
	EMP2	4.26	.702	-.599	-.114	**0.860**			
	EMP3	4.14	.904	-1.478	2.995	**0.718**			
	EMP4	4.43	.719	-1.539	3.926	**0.831**			
	EMP5	4.30	.900	-1.618	3.124	**0.879**			
		4.296	**0.649**				**0.884**	**0.915**	**0.683**
Managing Ethics	MAN1	4.38	.846	-1.828	4.311	**0.892**			
	MAN2	4.33	.749	-.812	.186	**0.861**			
	MAN3	4.30	.880	-1.589	3.113	**0.908**			
	MAN4	4.36	.783	-1.166	.952	**0.824**			
	MAN5	4.16	.914	-1.309	2.011	**0.900**			
	MAN6	4.22	.755	-.788	.362	**0.774**			
		4.292	**0.709**				**0.930**	**0.954**	**0.742**
Organizational Cynicism									
Organizational Cynicism	CYN1	1.13	.468	4.322	4.589	**0.775**			
	CYN2	1.24	.585	3.468	6.471	**0.587**			
	CYN3	1.36	.609	2.207	7.271	**0.751**			
	CYN4	1.48	.624	1.640	5.017	**0.716**			
	CYN5	1.68	.529	.010	.150	**0.693**			
	CYN6	1.66	.535	.067	.064	**0.705**			
	CYN7	1.59	.553	.329	-.095	~~**0.431**~~			
	CYN8	1.58	.813	1.600	2.323	~~**0.429**~~			
	CYN9	1.49	.607	1.110	1.593	**0.684**			
	CYN10	1.58	.578	.589	.653	**0.518**			
	CYN11	1.44	.632	1.821	5.295	**0.614**			
		1.475	**0.380**				**0.831**	**0.877**	**0.877**

Source: Prepared by the researchers according to statistical analysis results

Table 3 summarizes the AVE's square root of each construct, which is proven to be bigger than the inter-construct correlations to address discriminant validity. As a result, discriminant validity is attained.

Table (3): Correlations and Square Root of Average variance Extracted

	Mor	Com	Env	Emp	Man	OJ	OC
Mor	**0.840**						
Com	0.767	**0.803**					
Env	0.657	0.741	**0.876**				
Emp	0.733	0.776	0.807	**0.827**			
Man	0.733	0.741	0.773	0.819	**0.861**		
OJ	0.733	0.701	0.786	0.802	0.823	**0.846**	
OC	-0.223	-0.076	-0.126	-0.088	-0.155	-0.067	**0.801**

Source: Prepared by the researchers according to statistical analysis results of Smart Pls3 .
Note: AVE's Square roots are shown on diagonal

Structural Model Assessment

To investigate the causal links between research constructs and test the research hypotheses, the researchers used structural equation modelling. To determine the level of model fit, the researchers used the Average Path Coefficient (APC), Average R-squared (ARS), and Average Variance Inflation Factor (AVIF) measurements. According to Kock (2013), the APC and the ARC are significant if ($P < 0.05$) and the AVIF value is less than 5. The value of these measures is shown in Table (4), indicating that a satisfactory fit model was attained.

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Table (4) :Model Fit and quality indices

Fit Measure	Actual Values	P Values	Accepted Fit	Result
APC	3.137	P< 0.001	P< 0.05	Accepted
ARS	2.378	P< 0.001	P< 0.05	Accepted
AVIF	3.170		Good if AVIF < 5	Accepted
SRMR	0.064		SRMR < 0.08	Accepted
NFI	0.92		NFI > 0.90	Accepted

Source: Prepared by the researcher according to statistical analysis results of Smart Pls3.

Structural Model and Hypotheses Testing

The findings of the study's hypotheses are shown in Table 5. The degree of impact of the independent latent variable on the dependent variable was measured using effect sizes (f2).

Table (5): The results of testing direct relationships

H	Exogenous Variable	Endogenous Variables	Path Coeff. (β)	P-value	Results	Rank
H1	MOR	Cynicism	-0.111*	0.033	Accepted	3
H2	COMP	Cynicism	-0.235*	0.018	Accepted	1
H3	ENVI	Cynicism	-0.175*	0.027	Accepted	2
H4	EMP	Cynicism	-0.003	0.214	Rejected	5
H5	MAN	Cynicism	-0.107**	0.005	Accepted	4

Source: Prepared by the researchers according to statistical analysis results

Effect sizes of 0.02, 0.15, and 0.35, according to Cohen (1988), imply that the predictor latent variable's effect on an endogenous variable is small, medium, or large, respectively. The effect size was greater than medium for the association between morality and organizational cynicism ($f2=0.26$), also it was greater than medium for the relationship between compassion and organizational cynicism ($f2=0.30$), while the effect size for the association between ethical envisioning and organizational cynicism was medium ($f2=0.15$). On the other hand, the effect size for the association between ethical empowerment and organizational cynicism was small ($f2=0.12$), while it was large effect for the association between managing ethics and organizational cynicism with ($f2=0.33$).

As expected, the results showed that hypotheses H1, H2, H3 and H5were accepted. Specifically, it is clear that morality has a significant negative impact on organizational cynicism ($\beta= -0.111$, P= 0.033), In addition, a significant negative effect existed between compassion and organizational cynicism ($\beta= -0.235$, P =0.018).

Furthermore, the results revealed that ethical envisioning significantly and negatively affects organizational cynicism ($\beta= -0.175$, P=0.027). Also, a significant negative effect existed between managing ethics and organizational cynicism ($\beta= -0.107$, P= 0.005). Moreover, results revealed that ethical empowerment has no significant negative affects organizational cynicism ($\beta= -0.003$, P=0.214) as (P >0.05).

Discussion

Employees have long been recognized as a strategic public whose attitude toward, and connection with, their employers may have a significant impact on corporate performance and reputation, according to both academics and practitioners

Employees may accept their responsibilities and accountability to their workplace because of their leaders' ethical and trustworthy behavior, but

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when they discover that the working organization lacks honesty and integrity in some way, their morale, work loyalty, dedication, and organizational commitment are all challenged.

This study is considered one of the first unique studies that dealt with the impact of ethical leadership with its dimensions namely, (morality, compassion, ethical envisioning, ethical empowerment and managing ethics) on organizational cynicism in the Arab environment, especially the Egyptian environment.

This study investigated the association between ethical leadership (morality, compassion, ethical envisioning, ethical empowerment and managing ethics) and organizational cynicism. The study's statistical results indicated that there are significant direct effects of ethical leadership on employees' organizational cynicism These results are consistent with the study of Nemr & Liu (2021) that proposed that high levels of Ethical leadership result in decreasing employees' cynicism.

Additionally, this study uses social exchange theory and the criterion of exchange (Blau, 1964; Eisenberger et al., 1986) which represents that social behavior is the result of an exchange process. The goal of this transaction is to maximize advantages while reducing costs.

In other words, social exchange theory proposes that we take the benefits and remove the costs to define the value of a relationship, but psychological contract theory proposes that we take the benefits and subtract the costs to determine the value of a relationship (Robinson & Rousseau, 1994). Which takes into account an unspoken agreement between the employee and the employer. Informal agreements shared views, common ground, and perceptions between the two parties are all part of it.

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Firstly, the study results revealed that morality is significantly and negatively related to organizational cynicism with medium size. This result is consistent with are consistent with some previous studies which found that morality is negatively impacting organizational cynicism by creating an ethical environment through ethical leadership such as Munir et al. (2018); Vashdi et al. (2012).

While the leader internalized moral perception is crucial for reducing followers' cynicism because the leader served as a role model who set high standards for moral and ethical conduct as such, he promoted ethical policies and procedures, in addition, the leader proactively shaped moral self-development of his followers which allowed employees to show high moral values that reduce their cynicism towards their authority.

About the Egyptian Tax Authority, When the direct supervisor shows a keen interest in the prevailing values and moral principles in the Egyptian Tax Authority, emphasizing the character of honesty and integrity as important ethical values in the authority, and emphasizes telling the truth, then the supervisor/ leader can be trusted. Then, employees' cynicism towards the authority will be reduced because cynicism depends mainly on trust in the authority and the similarity between what the authority management says and what the authority does in reality. For example, the strategic plan values of the authority include credibility, integrity, transparency, commitment, justice, objectivity, team spirit, flexibility, excellence and professionalism. So, that will lead to decreasing the employees' cynicism levels.

The study's results are consistent with some previous studies which found that morality is negatively impacting organizational cynicism by creating an ethical environment through ethical leadership such as Munir et al. (2018), Johnson and O'Leary-Kelly (2003), Cole et al. (2006), Vashdi et al. (2012).

Secondly, the study's results also showed that compassion significantly and negatively affects organizational cynicism with a medium effect size. The findings of this study are Compatible with Smith et al. (2021) who demonstrated that the negative emotions characterizing organizational cynicism derive from and are exacerbated by perceived psychological contract and poor interpersonal relations with organizational leaders, it stated that perceived organization support will be negatively related to organizational cynicism and the organizational support include compassion or empathy. Moreover, the research result is consistent with Schabram & Heng's (2021) study that compassion remedies organizational cynicism – directly or indirectly through resources, as the study mentioned that cynicism is a dimension of burnout.

To the Egyptian Tax Authority, when the direct supervisor shows interest in allocating time for personal contact with employees, attention to the personal needs of employees or addressing some of the problems they face, this will lead to decreasing the levels of organizational cynicism. When an employee recognizes his/her direct supervisor's compassion, respect, and humanity in dealing with him/her, the employee's cynicism levels will decrease.

Thirdly, the study results revealed that ethical envisioning has a significant negative influence on organizational cynicism. The results of this study are consistent with the study of Mete (2013) that demonstrated that faculty administrators' ethical leadership behavior has a negative and consistent effect on academics' organizational cynicism behavior. It is found that perceived ethical leadership behavior is an important predictor of organizational cynicism.

About the Egyptian Tax Authority, when the vision of the tax authority reflects the ethical aspect of it with the keenness of the direct supervisors to treat employees transparently, this will increase employees' trust in authority & decrease their organizational cynicism levels.

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Also, when the direct superiors and leaders show the responsibility of the authority towards society by encouraging employees to contribute to solving the problems of society, this will lead to a decrease in organizational cynicism of employees. By building long-term relationships with business partners, such as (banks, the public sector, private sector), the employees will believe that the authority prevails in the ethical leadership style and is keen to establish moral values within each authority, which enhances the employees' trust in the Egyptian Tax Authority and reduces their level of organizational cynicism.

Fourthly, the study's results showed that ethical empowerment has no significant negative effect on the employees' organizational cynicism. The researchers thought that ethical empowerment would be significant if the population is employees at multinational companies or some organizations in the private sector (organic organizations) that request quick response to the dynamic environment.

Notably, in comparison to morality and compassion, ethical envisioning, managing ethics, and empowerment is less sensitive concepts. As a result, respondents may feel more comfortable giving low Empowerment ratings than low Compassion or Morality ratings to their leaders. This result is not in line with the results of Semerci (2020) that indicated a significant negative correlation between empowerment and organizational cynicism that structural and psychological empowerments have a reducing effect on organizational cynicism.

Additionally, Yildirim & Yildirim (2016) found a significant negative relationship between employee empowerment and cynicism (affective & behavioral). Empowerment in governmental organizations does not have a high priority, because the Egyptian Tax Authority is a governmental organization that has explicit and fixed procedures that are almost routine, and as we mentioned previously, the vital role of the Egyptian Tax Authority, which makes the possibility of the error rate to be at the

minimum level, it achieved revenues to the state in the amount of about one trillion and 108.6 billion Egyptian pounds, Egyptian tax revenues represent about 80% of the state's general budget.

Furthermore, as for managing ethics, the study results showed that managing ethics has a significant negative direct effect on organizational cynicism. Also, this study is in line with De Bakker (2007) that stated that there was a significant negative correlation between integrity which is included in managing ethics and employee cynicism. The ethical qualities that are described for adequately dealing with the entangled and many hands dilemmas seem to be a good medicine against cynical behavior on the shop floor or employees' indifference. About the Egyptian Tax Authority, when the direct supervisor/manager ensures that tax officers or administrative staff have an equitable (fair) workplace, ensures that authority management processes and procedures do not discriminate unfairly, the supervisor/manager coaches employees in dealing with ethical dilemmas with holding employees accountable for using ethical practices in their work and rewards employee performance in a fair manner, this will lead to increasing their trust level in their authority and reducing their negative feelings like cynicism (affective, behavioral and cognitive) towards their authority.

Theoretical and Practical Implications

The research contributes to the body of knowledge of the existing literature related to Ethical leadership, and organizational cynicism. It is the first research that tested these variables in developing countries. The research contributes to filling the gap in the literature review related to the research's constructs. Firstly, the researcher participates in explaining how subordinates perceive their leader's ethical manner and examining the effect of this perception on organizational cynicism. The results indicated that ethical leadership affect organizational cynicism by emphasizing ethical values such as integrity, honesty, transparency and credibility as basic values of the interest, which contributes to increasing the employee's

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trust in the authority he works for and reduces his organizational cynicism. Also, by showing compassion and containment to employees, especially in the event of work-related or personal problems, and emphasizing that the organization's vision shows its ethical side. As a result, the employees' organizational cynicism towards the authority will decrease.

Furthermore, ethical leadership affect organizational cynicism through achieving compatibility between the mission's objectives and actual practices, and the presence of similarities between what the mission administration says and what it does.

Moreover, this research provides significant practical implications for the direct supervisors and top management of the Egyptian Tax Authority. Firstly, the research suggested that the supervisors of the Egyptian Tax Authority should minimize employees' organizational cynicism and build their trust in their authority through writing and presenting an ethical code of conduct to every employee within the authority to provide a clear vision of integrity and to assist them in moral dilemmas

Further, the direct supervisors should ensure clear and transparent communication with the employees at the authority. They also should set their mission in an ethical manner that adheres to integrity in treatment, fairness of demands, transparency of information and accuracy of performance. Also, the organization should design a reward system that matches. Finally, supervisors and managers should adapt processes and procedures to suit the application of ethical strategy in a changing environment.

Limitations and Future Research

While the current study has certain theoretical and practical consequences that should be considered, there are still several limitations. On one level, the current study relied on a sample of employees at the Egyptian Tax Authority in Dakahlia Governorate due to time and expense restrictions.

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As a result, future research could rely on a larger sample size from various authorities in different Egyptian Governorates, according to the study.

On the other side, this study used a questionnaire to examine research hypotheses, which provided cross-sectional data. As a result, longitudinal research could be useful in observing changes in organizational cynicism as a result of varying levels of ethical leadership. Finally, the research was based on a sample provided by Egypt's Tax Authority (developing country). As a result, more research focusing on developed countries and comparing the results to the study's findings will make great contributions.

Based on the study results the following recommendations are for future research:

- Studying the impact of ethical leadership on employees' organizational citizenship behaviors through psychological capital as a mediating variable.
- Investigating the mediating role of perceived organizational support in the relationship between ethical leadership and employee's organizational commitment.
- Investigating the effect of ethical leadership on group cohesion through the mediating role of emotional intelligence.
- Future studies will be devoted to investigating the impact of other styles of leadership in particular attuned, authentic and paternalistic on employees, and organizational cynicism.

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العلاقة بين القيادة الأخلاقية والتهكم التنظيمي بين العاملين في مصلحة الضرائب المصرية

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ملخص البحث:

تسعى هذه الدراسة لبحث العلاقة بين القيادة الأخلاقية (الأخلاق، التعاطف، الرؤية الأخلاقية، التمكين الأخلاقي، ادارة الأخلاق) والتهكم التنظيمي بالتطبيق على موظفي مصلحة الضرائب المصرية بمحافظة الدقهلية. وقد بلغ حجم العينة ٣٢٥ مفردة. أظهرت نتائج الدراسة إلى وجود تأثير سلبي معنوي لأبعاد القيادة الأخلاقية (الأخلاق، التعاطف، الرؤية الأخلاقية، إدارة الأخلاق) على التهكم التنظيمي.

الكلمات المفتاحية: القيادة الأخلاقية، التهكم التنظيمي، مصلحة الضرائب المصرية، التعاطف، الرؤية الأخلاقية، إدارة الأخلاق.