

Article

Gender Differences in Engagement in Unethical Pro-Organizational Behavior—Two Studies in Poland

Tomasz Gigol

Personnel Strategies Unit, Warsaw School of Economics, Institute of Management, 02-554 Warsaw, Poland; tgigol@sgh.waw.pl

Abstract: The objective of this article is to present the results of research on the differences in unethical pro-organizational behavior between men and women. Enterprises run the risk of loss of reputation as a result of unethical pro-organizational behavior on the part of their staff. Such behavior also stands in opposition to sustainable enterprise development. However, an employee who engages in this type of behavior may suffer guilt and embarrassment. In the long term, this hinders employee well-being. The correlation between engagement in unethical pro-organizational behavior and the respondents' gender was examined in two empirical studies. The first one was carried out among full-time employees of companies operating in various sectors in Poland, who were extramural students ($N = 786$). The second study was conducted half among employees of three large holding companies and half among working students of postgraduate studies ($N = 389$). The *t*-Student test was employed in the study. Statistical analysis was performed with the use of the IBM SPSS Amos 25.0.0 software. The theoretical framework of gender socialization theory was employed. The main conclusion is that women are less inclined to display unethical behavior for the sake of an organization than men. This is the first—or one of the first articles—devoted to studying the correlations between unethical pro-organizational behavior and gender. The results of the study can be applied in practice as they support increased participation of women in management as well as in creation and implementation of ethical codes in organizations.



Citation: Gigol, T. Gender Differences in Engagement in Unethical Pro-Organizational Behavior—Two Studies in Poland. *Sustainability* **2021**, *13*, 39. <https://dx.doi.org/10.3390/su13010039>

Received: 20 November 2020

Accepted: 21 December 2020

Published: 23 December 2020

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2020 by the author. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

Keywords: unethical pro-organizational behavior; business ethics; gender differences; Poland

1. Introduction

Ethical behavior in organizations has drawn researchers' interest for over thirty years [1]. In recent years, the discussion has been influenced by the ideas of corporate social responsibility and sustainable development in relation to the work environment and its impact on the quality of life of people, groups, and companies [2–4]. The notion of sustainable human resource management (HRM) has broadened traditional HRM to make it easier for organizations to strategically engage employees to simultaneously achieve better financial results and reduce harm to employee health in the workplace [5]. The ethics behind the idea of sustainable development require not only that the environment be preserved for future generations but also that employees be treated as resources that must be taken care of and not exploited excessively [6]. Therefore, HRM oriented towards sustainable development proposes to focus on, among other things, organizational fairness and maintaining work-life balance [7].

On the other hand, unethical behaviors displayed by employees for the sake of organizations are increasingly being revealed, as in the cases of employees forging exhaust emission results for car engines produced by Volkswagen [8], setting up accounts in the names of clients without their consent at Wells Fargo [9], or deliberately postponing payments to suppliers [10]. These behaviors are contrary to the idea of sustainable development, causing short-term advantage for the organization but exposing it to reputation damage in the long run. Some of these behaviors may result from an amoral organizational

culture within a company; others may be motivated by the self-interest or dishonesty of employees; still others may arise from a poorly expressed willingness to act for the sake of the organization. Unethical behaviors in the workplace that are not oriented at advancing one's self interest but rather are displayed for the organization's sake have been called unethical pro-organizational behavior (UPB) [11]. UPBs are "actions that are intended to promote the effective functioning of the organization or its members (e.g., leaders) and violate core societal values, mores, laws, or standards of proper conduct" [11]. Within the typology of unethical employee behavior, UPB belongs to the group of unethical pro-other behaviors [12].

Out of numerous individual factors, the role of employee gender in ethical decision making in the workplace has been studied for many years. The results of this research are somewhat inconsistent; however, many of the studies demonstrate that women are more ethical than men [13–15]. Thus, it is advocated that women have greater representation in the management structures as heterogeneous teams ensure a more comprehensive approach to ethical problems in business [13]. Greater participation of women in business is also consistent with the demands of sustainable HRM [3,7].

Hence, we see the influence of gender on unethical pro-organizational behavior as a topical and significant interesting scientific problem. It was our goal to examine whether employees' gender influences their willingness to engage in activities contrary to ethics, the law, or public decency for the sake of their organization. We conducted two independent empirical studies on employees of various companies operating in different industries. A questionnaire on unethical pro-organizational behavior was employed for that purpose [16].

Our studies contribute to the development of the construct of unethical pro-organizational behavior in several ways. First, they allow to gain more insight into gender differences in the approach to UPB in the context of other research on the correlations between ethics and gender. Second, within the framework of the gender socialization theory, we place the correlation between gender and UPB in the context of the national culture. Third, we provide evidence in favor of increasing the participation of women in solving ethical problems in companies.

2. Literature Review

2.1. Unethical Pro-Organizational Behavior

Unethical pro-organizational behavior is one of the manifestations of behavior contrary to the moral expectations of society [1]. The construct is based on the theory of social exchange [17] and the theory of social identity [18]. Employees may neutralize their own concerns over unethical activities arising during social exchange by focusing on the character of their particular employee role, the sense of loyalty, and the obligation to reciprocate good treatment [11]. In such cases, explicit unethical pro-other behavior is dominant [12]. Conversely, employees may justify UPB through identification with the organization, which manifests in ignoring the fate of the victims of unethical pro-organizational behavior, focusing on the wrong deeds of the victims, or being more loyal towards one's group than to social norms [16]. In these cases, the behavior falls within the category of implicit unethical pro-other behaviors [12].

An amoral organizational culture and the moral competence of individuals are factors that influence the prevalence of unethical pro-organizational behavior in the workplace [11]. Research findings indicate that people who display Machiavellianism [19] and narcissism [20] more readily engage in such activities. The level of moral development of employees is an important factor influencing their engagement in UPB [21–23]. It has also been concluded that a psychological attitude focused on pressing demands increases the propensity to engage in such behavior [24].

In turn, unethical pro-organizational behavior causes negative emotions such as guilt and shame [20] as well as cognitive dissonance triggered by behavior that is contrary to the values one holds [11]. The result is emotional ambivalence arising from the simultaneous

sense of pride and guilt [25]. These consequences are contradictory to the promotion of job satisfaction and well-being as emphasized by the concept of sustainable HRM.

The higher subordinates' level of identification with their superiors, the more pronounced these relations are [26,27]. Sometimes, they are enhanced by a powerful exchange relationship between the leader and the follower [28,29]. Other times, unethical behavior takes the form of unethical pro-leader behavior [30]. Strong leadership may encourage unethical pro-organizational behavior through the mechanism of organizational identification [21,31].

Employees are prone to justifying their unethical behavior by referring to the principle of overarching loyalty: they may believe that they are only doing what the organization wants them to do or may even see UPB as ethical [32]. Engagement in such activity is also more likely if an employee has a strong need to be part of a group and there is a high risk of being rejected [33]. Significant correlations have also been found between organizational commitment and employee engagement in unethical pro-organizational behavior [34]. It has also been determined that people who are highly satisfied with their jobs are more willing to engage in unethical pro-organizational behavior [35].

2.2. Business Ethics and Gender

Researchers studying ethics have long been interested in the influence of gender on ethical decision-making. Gilligan [36] described the ethics of care and the ethics of justice as different ways of perceiving the world. The orientation towards justice organizes moral perception by focusing attention on equity, the law, and obligation. However, acceptance of the ethics of care means concentrating on relations among the people involved in a particular situation as well as their wellbeing and happiness. According to Gilligan, women display an orientation towards care and men towards justice. Somewhat similar results as regards the ethics of justice were published by Beekun et al. [37], who found that gender is significantly correlated with respondents' intention to behave ethically. When making a moral decision in business, women rely on both justice and common sense. However, men facing the same ethical dilemmas refer exclusively to justice. Differences between men and women in terms of thinking that refers to care have also been confirmed by Polish studies [38]. Women show more maturity with regard to thinking focused on the ethics of care, whereas men show a slightly higher level of moral thinking referring to the ethics of justice.

The theory of gender socialization purports that men and women may react to the same situation differently due to the existence of social factors [15,39]. Women prefer to maintain harmonious relationships, whereas men opt for success and competition [40]. The results of several studies point to the social character of women's ethical behavior, which is different from men's behavior arising from the fact that women adapt to expectations over their role in an organization. In one study, women undertaking education in accounting were found to engage less frequently in academic dishonesty, and their judgment of unethical behavior was sterner [41]. This study supports the approach to gender differences based on socialization. Similar results were obtained in a study by Betz et al. [39] carried out with business school students: it demonstrated that men are nearly twice as likely as women to behave unethically under circumstances of moral hazard in business. In turn, Dawson [42], who examined salespersons, claimed that there is a clear difference between the ethical reactions of men and women in situations involving interpersonal relationships, with women being more ethical than men.

However, other researchers claim that the level of moral judgment does not seem to be related to gender, e.g., Treviño et al. [1]. Chen et al. [43] believe that findings such as the above are typical of egalitarian national cultures in which women may behave the same way in business as men. Nevertheless, the results of a meta-analysis by Kish-Gephard et al. [14] indicated that on the one hand, some research findings do not point to an influence of gender on unethical behavior in organizations, and on the other, no research findings demonstrate that men are more ethical at work. Other work has argued that

gender is positively correlated with unethical choices in terms of both unethical intentions and unethical behavior at work. Women are less prone to making unethical choices than men [13]. Therefore, it seems that gender is a minor but significant predictor of unethical behavior [15].

A study by Stedham et al. [13] on the differences in the way each gender approaches business ethics confirms this. Based on the ethical perspective of justice, women perceive scenarios involving reprehensible behavior to be much more unethical than men do. The results of research on managers have also shown that, compared to female managers, their male counterparts are more prone to justifying unethical business behavior, such as bribery and tax avoidance [43].

2.3. Unethical Pro-Organizational Behavior and Gender

Recent surprising findings of a study by Guo et al. [44] on gender differences in terms of engagement in UPB indicated that women manifest a greater willingness to engage in UPB. The authors argued that a possible explanation for these findings is that women highly value good relations at work, as demonstrated in earlier studies [45]. Perhaps, however, the explanation should be sought in national cultures; for example, a study by Roxas and Stoneback [40] discussed the specific characteristics of China, where men demonstrate a greater commitment to business ethics than women do.

The opposite results were obtained by Tian and Peterson [46], who studied the ethical views of accountants regarding manipulation of reported revenues to make financial results serve a desired purpose. A factor that contributes to unethical pro-organizational behavior is pressure from colleagues, superiors, and other members of the organization to compromise personal values to attain the goals of the organization, which provokes internal ethical conflict. In relation to four individual control variables (i.e., education, seniority, age, and gender), gender alone was significantly correlated with ethical judgments about revenue management. The results showed that female accountants less often see revenue management as ethical.

A study by Mai et al. [15] demonstrated that deliberately unethical behavior is judged more sternly when it is displayed by women than by men. One of the explanations for this phenomenon is social expectations regarding the different roles of women and men. It is possible that these expectations inhibit unethical behavior in women to a greater extent than in men, including in terms of UPB.

Chen et al. [43] examined gender differences in the approach to ethical behavior in business in the context of national culture. The authors argued that groups of people from one culture have similar ethical views and that culture is of key importance in shaping the perception of ethical dilemmas [40,47]. They found that frequent justification of unethical behavior in business by men, which was characteristic of the whole sample, is greater in cultures where the orientation towards people and collectivism is an important value. A third cultural factor contributing to gender differences in unethical behavior is results orientation.

It seems that the theoretical framework on gender socialization in relation to UPB is applicable in Poland. Social expectations regarding the roles of women in business affect women's dissimilar engagement in UPB for several reasons. First, collectivism and people orientation are cultural values characteristic of organizational cultures and leadership patterns in Polish organizations [48,49]. People orientation is, in turn, a characteristic determinant of women's attitudes towards ethics [36]. Second, compared to other European states, Poland is a conservative country. The Catholic religion is widespread in Poland because it was a pronounced baseline of social life in Communist times [50]. More than 90% of Polish people declare themselves to be Catholics [51]. Third, Polish society is not egalitarian, which is likely to influence women's acceptance of socially expected roles and behavioral patterns in the workplace [43]. Fourth, women do not have to assume men's roles in business because women are widely represented in this sphere. There is a relatively high percentage of women in managerial positions in Poland. In 2017, 34% of women in

management positions in the EU were women. The highest percentage of female managers was in Latvia (46%), Poland (41%), and Slovenia (41%). The lowest shares were recorded in Luxembourg (19%), Cyprus (21%), and the Czech Republic (25%) [52]. The difference in earnings between women and men is also relatively small in Poland. In 2016, the gender pay gap for Poland was 7.2%, while in the EU, it was 16.2% [52]. Considering all the above, we propose the following hypothesis:

Hypothesis: *Women in Poland show less engagement in unethical pro-organizational behavior than men.*

3. Data and Methodology

3.1. Measures

Two questionnaire surveys were carried out with two different groups of respondents. Each study used a survey questionnaire with a data sheet and the Questionnaire on Unethical Pro-Organizational Behavior [16]. The original version of the questionnaire had the factor loading of 0.66–0.88 [16]. The Questionnaire on UPB in another Polish study had reliability of 0.89 [34].

The factor structure of unethical pro-organizational behavior was analyzed with exploratory factor analysis. The obtained values point to a unidimensional result. In study 1, 55.65% of the variance and in study 2 53.02% was accounted for.

Table 1 presents the factor loadings for study 1 and study 2. All factor loadings of 0.5 and higher are considered practically significant [53]. The lowest values of factor loadings were obtained for items 4 and 5 in study 2. The values are, however, above the minimum level, which allows us to deem the scale sufficiently reliable [53]. In the remainder of the analysis, unethical pro-organizational behavior was analyzed as a unidimensional construct.

Table 1. Factor loadings obtained in the exploratory factor analysis of unethical pro-organizational behavior.

Item No.	Study 1	Study 2
	Cronbach's α	Cronbach's α
1. If it helped my organization, I would misrepresent the truth to make the organization look good.	0.74	0.83
2. If it helped my organization, I would exaggerate the truth about my company's products or services to customers and clients.	0.80	0.86
3. If it benefited my organization, I would withhold negative information about my company or its products from customers and clients.	0.81	0.84
4. If my organization needed me to, I would give a good recommendation on behalf of an incompetent employee in hopes that the person would become another organization's problem instead of my own.	0.67	0.54
5. If my organization needed me to, I would refrain from issuing a refund to a customer or client who was accidentally overcharged.	0.66	0.41
6. If needed, I would conceal information from the public that could be damaging to my organization.	0.78	0.76

3.2. Sample and Procedure

Study 1 (N = 786) was carried out with full-time employees who were extramural and postgraduate students of two universities from Warsaw and one university from Siedlce. A paper questionnaire was distributed during a weekend meeting in June 2016. The respondents were assured of full anonymity. Subsequently, the questionnaires were

collected, the results digitalized, and statistical analysis was performed with the use of the IBM SPSS Amos 25.0.0 software (Amos Development Corporation, 3000 Village Run Road Unit 103, #315, Wexford, PA 15090, US). The *t*-Student test was employed in the study.

Study 2 (N = 389) was carried out in two rounds. Employees of state-owned or state-controlled enterprises were offered the chance to take part in study 2. By construction, this group comprised half of the respondents. The respondents came from large groups of companies from the logistics, power, and steel and mining sectors. The questionnaires from this group were collected in cooperation with the company management, ensuring anonymity of the employees. The survey was conducted from December 2019 to January 2020. The remaining respondents represented various enterprises and industries. Thus, 49.1% of the respondents worked in state-owned enterprises, 23.7% of the respondents worked in Polish companies, 22.4% in foreign-owned companies, and 4.1% of the respondents were not aware of the ownership of the company they worked for. The questionnaires in this group were collected during trainings and sessions at post-graduate studies in January 2020. Complete anonymity of the respondents was ensured. Subsequently, the questionnaires were collected, the results digitalized, and statistical analysis was performed with the use of the IBM SPSS Amos 25.0.0 software. The *t*-Student test was employed in the study.

4. Results

4.1. Respondents

Among the 786 participants in the survey, there were 522 women and 264 men. Table 2 presents the frequency distribution of the respondents' ages. The majority of them were aged between 20 and 29.

Table 2. Study 1. Frequency distribution—respondents' age and education.

	Gender					
	Female		Male		Total	
Respondents' age	n	%	n	%	n	%
20–29 years old	405	77.6	169	64.0	574	73.0
30–39 years old	71	13.6	63	23.9	134	17.0
40–49 years old	34	6.5	27	10.2	61	7.8
50–60 years old	10	1.9	5	1.9	15	1.9
60 and older	2	4	0	0	2	0.3
Total	522	100	264	100	786	100

n = number of people; % = proportion of the group.

Among the respondents in study 1, there were 381 people with secondary education (48.5%) and 405 people with higher education (51.5%). There were 344 respondents who worked in service firms (43.8%), 206 respondents who worked in trade companies (26.2%), 56 respondents who worked in production companies (7.1%), 93 respondents who worked in mixed firms (11.8%), and 87 respondents who worked in other firms (11.1%).

The respondents worked in various positions: 198 of the respondents held expert positions (25.2%), 182 of the respondents were office workers (23.2%), 144 of the respondents were managers (18.3%), 108 of the respondents were traders (13.7%), 102 of the respondents were blue-collar workers (13.0%), 50 of the respondents held other positions (6.4%), and two respondents did not provide an answer (0.3%). Job seniority in a company was also examined: 219 of the respondents worked for a period shorter than one year (27.9%), 294 of the respondents had job seniority of 1–3 year(s) (37.4%), 121 of the respondents had job seniority of 3–5 years (15.3%), 99 of the respondents had job seniority of 5–10 years (12.6%), 50 of the respondents had job seniority longer than 10 years (6.4%), and 3 respondents did

not provide an answer (0.4%). Over 60% of the employees had job seniority shorter than three years.

In study 2, there were 389 respondents comprising 204 women (52.4%) and 172 men (44.2%). Table 3 presents the frequency distribution of the respondents' ages. The majority of the respondents were aged between 20 and 29. Thirteen respondents did not provide their gender and fifteen respondents did not provide their age. Hence, the number of the respondents in Table 3 does not total 389.

Table 3. Study 2. Frequency distribution—respondents' age and education.

Respondents' age	Gender					
	Female		Male		Total	
	n	%	n	%	n	%
20–29 years old	75	3.3	80	47.6	155	42.0
30–39 years old	49	24.4	36	21.4	85	23.0
40–49 years old	65	32.3	43	25.6	108	29.3
50–60 years old	11	5.5	7	4.2	18	4.9
60 and older	1	0.5	2	1.2	3	0.8
Total	201	100	168	100	369	100

n = number of people; % = proportion of the group.

Among the respondents in study 2, there were 47 people with secondary education (12.1%) and 334 people with higher education (85.9%). There were 162 respondents who worked in service firms (41.6%), 46 respondents who worked in trade companies (11.8%), 48 respondents who worked in production companies (12.3%), 73 respondents who worked in mixed firms (18.8%), 48 respondents who worked in public administration (12.3%), and 25 respondents who worked in other firms (6.4%).

The respondents worked in various positions: 183 of the respondents held expert positions (47.0%), 51 of the respondents were office workers (13.1%), 90 of the respondents were managers (23.1%), 8 of the respondents were traders (2.1%), 13 of the respondents were blue-collar workers (3.3%), 2 of the respondents were production employees (0.5%), 32 of the respondents held other positions (8.2%), and 10 respondents did not provide an answer (2.6%). Job seniority in a company was also examined: 82 of the respondents worked for a period shorter than one year (21.1%), 103 of the respondents had job seniority of 1–3 year(s) (26.5%), 36 of the respondents had job seniority of 3–5 years (9.3%), 28 of the respondents had job seniority of 5–7 years (7.2%), 133 of the respondents had job seniority longer than 7 years (34.2%), and 7 respondents did not provide an answer (1.8%). In effect, 47.6% of the employees had job seniority shorter than three years and 41.4% had job seniority longer than five years.

4.2. Analysis of Results

Table 4 presents the mean values of the variables under analysis in the group of women and the group of men. The juxtaposition was complemented with independent sample *t*-test values.

The mean level of unethical pro-organizational behavior in study 1 was higher in the group of men than in the group of women. Based on the independent sample *t*-test, it was concluded that the obtained difference was statistically significant ($t(784) = -5.35$, $p < 0.001$). A statistically significant difference in terms of the intensity of unethical pro-organizational behavior was revealed in study 2. The mean value obtained in the group of men was higher than the mean value obtained in the group of women (see Table 4).

Table 4. Mean values of the variables under analysis in the group of women and the group of men.

		Women		Men		T	Df	P
		M	SD	M	SD			
Study 1	Unethical pro-organizational behavior	3.11	1.26	3.63	1.35	−5.35	784	0.001
Study 2	Unethical pro-organizational behavior	2.84	1.10	3.21	1.23	−2.70	361	0.008

M = mean; SD = standard deviation; t = independent sample t-test value; df = degrees of freedom; p = two-tailed statistical significance.

Average engagement in UPB in study 1 was higher than in study 2. It should be noted that the respondents from group 1 were characterized by short job seniority as only 19% of them worked for longer than five years in the same company. In study 2, 41.4% of the respondents had job seniority of more than five years. Employees with shorter job seniority more often want to leave their organization. When employees plan to leave an organization, the probability that they will be following the ethical norms upheld by the organization decreases. In effect, moral principles get ignored, which manifests itself with unethical behavior [54]. Ghosh [55] determined that employees exposed to the risk of being made redundant are more inclined to display unethical pro-organizational behavior. This is their way of coping with the uncertainty as to keeping their job in the organization. A hypothesis may be put forward that employees' engagement in UPB depends on the type of the psychological contract with the employer. Job uncertainty may motivate people to make greater efforts, including to engage in UPB, in an attempt to secure themselves against losing their job [56]. Employment uncertainty also increases emotional exhaustion, which impairs employee's capacity to activate self-regulatory processes allowing them to avoid engagement in unethical behavior [57].

5. Discussion

In accordance with the results presented in Table 4, there is a statistically significant difference between men and women in terms of engagement in unethical pro-organizational behavior. This is the case for both study 1 and study 2. The differences are not dramatic, yet they do confirm the research hypothesis. The studies were carried out with two different groups of respondents with a diverse composition in terms of age, education, job position, and enterprise ownership. Gender differences were present in both studies. This is a substantially dissimilar finding from those of other studies on this phenomenon. As far as we are aware, only two studies conducted in China [44,46] have shown differences between women and men in the approach to UPB. It should be mentioned that the only known study conducted in Poland, other than the ones presented in this article, did not record any statistically significant differences between men and women in terms of engagement in UPB [34].

Gilligan believed that gender differences as regards moral orientation are formed in early childhood and take shape through identification of the daughter with the mother and the son with the father [36,38]. Gender roles are imposed in childhood and reinforced over time by social norms and, in consequence, they persist throughout a person's entire life cycle [36,42]. Men and women contribute varied values, ethical views, and attitudes to the workplace, and so, it may be concluded that women driven by the ethics of care pay greater attention to the stakeholders (especially, the clients) who can be potentially affected by the consequences of UPB. Whereas, the ethics of justice that Gilligan claims to be characteristic of men [36] enable to focus on the needs of an organization in a more abstract way. Each item in the questionnaire on UPB starts with a phrase such as: "If my organization needed me to ...". The same ethical statements concerning UPB may be assessed differently by men and women. Men have a greater inclination towards breaking the rules [40] and making risky decisions [58].

It is worth noting that there are theories that refer to the biologically conditioned differences in men's and women's behaviors [59,60]. It is not possible to explain all the

gender differences in behavior with social factors. However, the theories of human moral growth take into consideration the socializing mechanism of the formation of moral feelings and attitudes [60,61].

The results are consistent with the findings of a lot of studies on ethical behavior in organizations. Meta-analysis of Franke et al. [62] indicates that women are less prone to making unethical choices. Tian and Peterson [46] claimed that women less frequently judge manipulation of the financial results of a company as ethical. Women holding the position of the Chief Financial Officer make more ethical decisions than men [63]. Women-CEOs are less prone to manipulate the financial results [64]. On the other hand, if the incentive in a form of a bonus arising from the increase in share prices is very pronounced, this gender difference becomes insignificant [64].

Women demonstrate greater sensitivity to egoistic behavior when ethical transgressions affect other people [13]. They perceive the behavior that breaches the ethics of care as unacceptable, especially if ethical dilemmas are concerned with the relationships with other people [65]. Three out of six items (i.e., No. 2, 3, and 5 in particular) in the questionnaire on UPB reveal a character of this very kind (cf. Table 1) and are concerned with the clients [16]. Generally, however, it is believed that gender differences in the approach to business ethics are not wide, and similar results were produced in our studies. It should also be noted that there is a view that gender differences in business ethics are negligible and may thus be disregarded [14].

The results of the presented research should be considered within the cultural context. Cultural collectivism influences ethical behaviors [66]. Employees in a country with a collectivist culture are, e.g., more inclined to make unethical decisions benefiting the organization [67]. The relatively low egalitarianism as well as the considerable people orientation and collectivism of Polish culture contribute to gender differences in engagement in UPB.

6. Conclusions

These conclusions support the theory of gender socialization in terms of ethical behavior. Unethical pro-organizational behavior, which falls under the umbrella of business ethics, was found to be dependent on gender to a similar extent as in other studies devoted to gender differences in the approach to business ethics.

The results of our studies on unethical pro-organizational behavior focus on employees' moral attitude that envisages engagement in UPB [11]. It turned out that besides other factors such as Machiavellianism [19] or an individual moral identity [68], gender too is a factor that differentiates employee engagement in UPB just as it does other ethical behaviors in business [62]. These results are consistent with the theory on UPB.

The national culture may be an indirect factor influencing gender differences in engagement in UPB. It influences UPB through the organizational culture [11]. A possible explanation for that can be the character of the national culture that the respondents have grown up in. The characteristics of the Polish culture, such as collectivism and people orientation, cause the differences in men's and women's approach to UPB to be more pronounced. It is because ethics are shaped through socialization. Hence, the differences between men and women in terms of the approach to UPB are clearly discernible in Poland.

6.1. Theoretical and Practical Implications

The article makes a substantial contribution to the theory on UPB. It offers unique findings concerning gender differences in terms of engagement in UPB based on two different studies and different groups of respondents. It also points to the cultural conditioning of gender differences in engagement in UPB. Moreover, it presents practical implications regarding the necessary participation of men and women in business at all management levels, including in decision-making bodies. This is an axiom that is consistent with the recommendations of the UN [69] regarding sustainable development. Women's dissimilar approach to business ethics and their lower propensity to engage in UPB may help

management boards make better and more ethical decisions in business. Participation of women in the development and implementation of ethical codes in organizations may also help make these codes better.

6.2. Limitations and Future Research

Study 1 has some limitations. The first is the overrepresentation of young employees among the participants. The second limitation is the non-random selection of the sample, which was territorially limited to central and eastern Poland. There was also a gender imbalance in the groups in favor of women. The large number of respondents in the sample somewhat makes up for these limitations. The third limitation of both studies is the fact that a large group of the respondents were raising their qualifications on extramural and postgraduate university courses, which might have influenced research findings. Though other studies have found no correlation between education and ethical decisions in business [14].

Study 2 is also not free from limitations. Half of the offers to take part in the study were directed towards state-owned or state-controlled industrial conglomerates. The other respondents in Study 2 were recruited from among postgraduate students, which means that one should be cautious when attempting to generalize the findings. Generalization of the results is also hindered by the fact that the studies were carried out in a single country. It seems that culture has a strong influence on women's fulfilment of socially expected roles in the workplace and thus might be the source of the gender differences in engagement in UPB.

Future research on the correlations between unethical pro-organizational behavior and gender should take into consideration more specific factors related to business ethics. It would be interesting to conduct international comparative research to examine the influence of national culture on ethical choices in business. Previous studies indicate that national culture has a moderating effect on women's and men's engagement in unethical behavior in organizations [37,43]. It would also be interesting to examine how examples of unethical pro-organizational behavior correspond to categories such as the ethics of justice and the ethics of care. This could shed more light on choices about unethical pro-organizational behavior depending on the respondent's gender.

Funding: This research was funded by the SGH Warsaw School of Economics [Grant No. KZIF/S/11/19].

Conflicts of Interest: The author declares no conflict of interest.

References

1. Treviño, L.K.; Weaver, G.R.; Reynolds, S.J. Behavioral ethics in organizations: A review. *J. Manag.* **2006**, *32*, 951–990. [\[CrossRef\]](#)
2. Kramar, R. Beyond strategic human resource management: Is sustainable human resource management the next approach? *Int. J. Hum. Resour. Manag.* **2014**, *25*, 1069–1089. [\[CrossRef\]](#)
3. Di Fabio, A. The psychology of sustainability and sustainable development for well-being in organizations. *Front. Psychol.* **2017**, *8*, 1534. [\[CrossRef\]](#)
4. Pocztowski, A. Sustainable human resources management in theory and practice. Management and finance. *J. Manag. Financ.* **2016**, *14*, 303–314.
5. Mariappanadar, S. Do HRM systems impose restrictions on employee quality of life? Evidence from a sustainable HRM perspective. *J. Bus. Res.* **2020**, *118*, 38–48. [\[CrossRef\]](#)
6. Di Fabio, A. Positive healthy organizations: Promoting well-being, meaningfulness, and sustainability in organizations. *Front. Psychol.* **2017**, *8*, 1938. [\[CrossRef\]](#)
7. Lee, H.W. How does sustainability-oriented human resource management work? Examining mediators on organizational performance. *Int. J. Public Adm.* **2019**, *42*, 974–984. [\[CrossRef\]](#)
8. Siano, A.; Vollero, A.; Conte, F.; Amabile, S. "More than words": Expanding the taxonomy of greenwashing after the Volkswagen scandal. *J. Bus. Res.* **2017**, *71*, 27–37. [\[CrossRef\]](#)
9. Babalola, M.T.; Greenbaum, R.L.; Amarnani, R.K.; Shoss, M.K.; Deng, Y.; Garba, O.A.; Guo, L. A business frame perspective on why perceptions of top management's bottom-line mentality result in employees' good and bad behaviors. *Pers. Psychol.* **2020**, *73*, 19–41. [\[CrossRef\]](#)
10. Kreczmańska-Gigol, K. The threat of payment gridlocks in Poland and business ethics. *J. Manag. Financ. Sci.* **2012**, *10*, 34–46.

11. Umphress, E.E.; Bingham, J.B. When employees do bad things for good reasons: Examining unethical pro-organizational behaviors. *Organ. Sci.* **2011**, *22*, 621–640. [\[CrossRef\]](#)
12. Veetkazzi, R.; Kamalanabhan, T.J.; Malhotra, P.; Arora, R.; Mueller, A. Unethical employee behaviour: A review and typology. *Int. J. Hum. Resour. Manag.* **2020**, 1–43. [\[CrossRef\]](#)
13. Stedham, Y.; Yamamura, J.H.; Beekun, R.I. Gender differences in business ethics: Justice and relativist perspectives. *Bus. Ethics Eur. Rev.* **2007**, *16*, 163–174. [\[CrossRef\]](#)
14. Kish-Gephart, J.J.; Harrison, D.A.; Treviño, L.K. Bad apples, bad cases, and bad barrels: Meta-analytic evidence about sources of unethical decisions at work. *J. Appl. Psychol.* **2010**, *95*, 1–31. [\[CrossRef\]](#)
15. Mai, K.M.; Ellis, A.P.J.; Welsh, D.T. How perpetrator gender influences reactions to premeditated versus impulsive unethical behavior: A role congruity approach. *J. Bus. Ethics* **2020**, *166*, 489–503. [\[CrossRef\]](#)
16. Umphress, E.E.; Bingham, J.B.; Mitchell, M.S. Unethical behavior in the name of the company: The moderating effect of organizational identification and positive reciprocity beliefs on unethical pro-organizational behavior. *J. Appl. Psychol.* **2010**, *95*, 769–780. [\[CrossRef\]](#)
17. Blau, P. *Exchange and Power in Social Life*; John Wiley and Sons: New York, NY, USA, 1964.
18. Tajfel, H.; Turner, J. The Social Identity Theory of Intergroup Behavior. In *Psychology of Intergroup Relations*, 2nd ed.; Worchel, S., Austin, W., Eds.; Nelson-Hall: Chicago, IL, USA, 1986; pp. 7–24.
19. Castille, C.M.; Buckner, J.E.; Thoroughgood, C.N. Prosocial citizens without a moral compass? Examining the relationship between machiavellianism and unethical pro-organizational behavior. *J. Bus. Ethics* **2018**, *149*, 919–930. [\[CrossRef\]](#)
20. Shah, M.; Sarfraz, M.; Khawaja, K.F.; Tariq, J. Does narcissism encourage unethical pro-organizational behavior in the service sector? A case study in Pakistan. *Glob. Bus. Organ. Excell.* **2020**, *40*, 44–57. [\[CrossRef\]](#)
21. Effelsberg, D.; Solga, M.; Gurt, J. Transformational leadership and follower's unethical behavior for the benefit of the company: A two-study investigation. *J. Bus. Ethics* **2014**, *120*, 81–93. [\[CrossRef\]](#)
22. Wang, Y.; Li, H. Moral leadership and unethical pro-organizational behavior: A moderated mediation model. *Front. Psychol.* **2019**, *10*, 2640. [\[CrossRef\]](#)
23. Wang, T.; Long, L.; Zhang, Y.; He, W. A social exchange perspective of employee–organization relationships and employee unethical pro-organizational behavior: The moderating role of individual moral identity. *J. Bus. Ethics* **2019**, *159*, 473–489. [\[CrossRef\]](#)
24. Lee, A.; Schwarz, G.; Newman, A.; Legood, A. Investigating when and why psychological entitlement predicts unethical pro-organizational behavior. *J. Bus. Ethics* **2019**, *154*, 109–126. [\[CrossRef\]](#)
25. Tang, P.M.; Yam, K.C.; Koopman, J. Feeling proud but guilty? Unpacking the paradoxical nature of unethical pro-organizational behavior. *Organ. Behav. Hum. Decis. Process.* **2020**, *160*, 68–86. [\[CrossRef\]](#)
26. Miao, Q.; Newman, A.; Yu, J.; Xu, L. The relationship between ethical leadership and unethical pro-organizational behavior: Linear or curvilinear effects? *J. Bus. Ethics* **2013**, *116*, 641–653. [\[CrossRef\]](#)
27. Yang, J.; Lu, L.; Yao, N.; Liang, C. Self-sacrificial leadership and employees' unethical pro-organizational behavior: Roles of identification with leaders and collectivism. *Soc. Behav. Pers. Int. J.* **2020**, *48*, e8285. [\[CrossRef\]](#)
28. Bryant, W.; Merritt, S.M. Unethical pro-organizational behavior and positive leader–employee relationships. *J. Bus. Ethics* **2019**, 1–17. [\[CrossRef\]](#)
29. Vriend, T.; Said, R.; Janssen, O.; Jordan, J. The dark side of relational leadership: Positive and negative reciprocity as fundamental drivers of follower's intended pro-leader and pro-self unethical behavior. *Front. Psychol.* **2020**, *11*, 1473. [\[CrossRef\]](#)
30. Johnson, H.H.; Umphress, E.E. To help my supervisor: Identification, moral identity, and unethical pro-supervisor behavior. *J. Bus. Ethics* **2019**, *159*, 519–534. [\[CrossRef\]](#)
31. Xu, G.; Li, H.; Wang, J. An Empirical Study of the Influence of Authentic Leadership and the Unethical Pro-Organizational Behavior Based on Organizational Identity. In *ICCREM 2018: Construction Enterprises and Project Management*; American Society of Civil Engineers: Reston, VA, USA, 2018; pp. 121–127.
32. Graham, K.A.; Resick, C.J.; Margolis, J.A.; Shao, P.; Hargis, M.B.; Kiker, J.D. Egoistic norms, organizational identification, and the perceived ethicality of unethical pro-organizational behavior: A moral maturation perspective. *Hum. Relat.* **2020**, *73*, 1249–1277. [\[CrossRef\]](#)
33. Thau, S.; Derfler-Rozin, R.; Pitesa, M.; Mitchell, M.S.; Pillutla, M.M. Unethical for the sake of the group: Risk of social exclusion and pro-group unethical behavior. *J. Appl. Psychol.* **2015**, *100*, 98–113. [\[CrossRef\]](#)
34. Grabowski, D.; Chudzicka-Czupala, A.; Chrupala-Pniak, M.; Mello, A.L.; Paruzel-Czachura, M. Work ethic and organizational commitment as conditions of unethical pro-organizational behavior: Do engaged workers break the ethical rules? *Int. J. Select. Assess.* **2019**, *27*, 193–202. [\[CrossRef\]](#)
35. Dou, K.; Chen, Y.; Lu, J.; Li, J.; Wang, Y. Why and when does job satisfaction promote unethical pro-organizational behaviours? Testing a moderated mediation model. *Int. J. Psychol.* **2019**, *54*, 766–774. [\[CrossRef\]](#) [\[PubMed\]](#)
36. Gilligan, C. *In a Different Voice*; Harvard University Press: Cambridge, MA, USA, 1982.
37. Beekun, R.I.; Stedham, Y.; Westerman, J.W.; Yamamura, J.H. Effects of justice and utilitarianism on ethical decision making: A cross-cultural examination of gender similarities and differences. *Bus. Ethics Eur. Rev.* **2010**, *19*, 309–325. [\[CrossRef\]](#)
38. Czyżowska, D. *Sprawiedliwość i Troska: O Sposobach Rozwiązywania Dylematów Moralnych Przez Kobiety i Mężczyzn*; Wydawnictwo Uniwersytetu Jagiellońskiego: Kraków, Poland, 2012.

39. Betz, M.; O'Connell, L.; Shepard, J.M. Gender differences in proclivity for unethical behavior. *J. Bus. Ethics* **1989**, *8*, 321–324. [\[CrossRef\]](#)
40. Roxas, M.L.; Stoneback, J.Y. The importance of gender across cultures in ethical decision-making. *J. Bus. Ethics* **2004**, *50*, 149–165. [\[CrossRef\]](#)
41. Ameen, E.C.; Guffey, D.M.; McMillan, J.J. Gender differences in determining the ethical sensitivity of future accounting professionals. *J. Bus. Ethics* **1996**, *15*, 591–597. [\[CrossRef\]](#)
42. Dawson, L.M. Ethical differences between men and women in the sales profession. *J. Bus. Ethics* **1997**, *16*, 1143–1152. [\[CrossRef\]](#)
43. Chen, C.W.; Velasquez Tuliao, K.; Cullen, J.B.; Chang, Y.Y. Does gender influence managers' ethics? A cross-cultural analysis. *Bus. Ethics Eur. Rev.* **2016**, *25*, 345–362. [\[CrossRef\]](#)
44. Guo, L.; Zhao, H.; Cheng, K.; Luo, J. The relationship between abusive supervision and unethical pro-organizational behavior: Linear or curvilinear? *Leadersh. Organ. Dev. J.* **2020**, *41*, 369–381. [\[CrossRef\]](#)
45. Mottazl, C. Gender differences in work satisfaction, work-related rewards and values, and the determinants of work satisfaction. *Hum. Relat.* **1986**, *39*, 359–377. [\[CrossRef\]](#)
46. Tian, Q.; Peterson, D.K. The effects of ethical pressure and power distance orientation on unethical pro-organizational behavior: The case of earnings management. *Bus. Ethics Eur. Rev.* **2016**, *25*, 159–171. [\[CrossRef\]](#)
47. Trompenaars, F. *Riding the Waves of Cultures: Understanding Diversity in Global Business*; Irwin: New York, NY, USA, 1993.
48. Gelfand, M.; Bhawuk, D.; Nishii, L.; Bechtold, D. Individualism and Collectivism. In *Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies*; House, R., Hanges, P., Javidan, M., Dorfman, P., Gupta, V., Eds.; Sage Publications: Thousand Oaks, CA, USA, 2004; pp. 438–512.
49. Dorfman, P.; Hanges, P.; Brodbeck, F. Leadership and Cultural Variation: The Identification of Culturally Endorsed Leadership Profiles. In *Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies*; House, R.J., Ed.; Sage: Thousand Oaks, CA, USA, 2004; pp. 669–719.
50. Borowik, I. Religion in Poland between Tradition and Modernity, or Religious Continuity and Change in Conditions of Transformation. In *Religion, Politics, and Values in Poland: Continuity and Change Since 1989*; Ramet, S.P., Borowik, I., Eds.; Palgrave Macmillan: New York, NY, USA, 2017; pp. 185–207.
51. Marody, M.; Mandes, S. Polish Religious Values as Reflected in the European Values Study. In *Religion, Politics, and Values in Poland: Continuity and Change Since 1989*; Ramet, S.P., Borowik, I., Eds.; Palgrave Macmillan: New York, NY, USA, 2017; pp. 231–255.
52. Eurostat. *The Life of Women and Men in Europe: A Statistical Portrait*; Office for Official Publications of the European Communities: Luxembourg, 2017.
53. Hair, J.; Black, W.; Babin, B.; Anderson, R. *Multivariate Data Analysis*; Cengage: Andover, UK, 2018.
54. Christian, J.S.; Ellis, A.P. The crucial role of turnover intentions in transforming moral disengagement into deviant behavior at work. *J. Bus. Ethics* **2014**, *119*, 193–208. [\[CrossRef\]](#)
55. Ghosh, S. The direct and interactive effects of job insecurity and job embeddedness on unethical pro-organizational behavior: An empirical examination. *Pers. Rev.* **2017**, *46*, 1182–1198. [\[CrossRef\]](#)
56. Staufenbiel, T.; König, C.J. A model for the effects of job insecurity on performance, turnover intention, and absenteeism. *J. Occup. Organ. Psychol.* **2010**, *83*, 101–117. [\[CrossRef\]](#)
57. Lawrence, E.R.; Kacmar, K.M. Exploring the impact of job insecurity on employees' unethical behavior. *Bus. Ethics Q* **2017**, *27*, 39–70. [\[CrossRef\]](#)
58. Weeks, W.A.; Moore, C.W.; McKinney, J.A.; Longenecker, J.G. The effects of gender and career stage on ethical judgment. *J. Bus. Ethics* **1999**, *20*, 301–313. [\[CrossRef\]](#)
59. Kimura, D. Human sex differences in cognition, fact, not predicament. *Sex. Evol. Gend.* **2004**, *6*, 45–53. [\[CrossRef\]](#)
60. Del Giudice, M. On the real magnitude of psychological sex differences. *Evol. Psychol.* **2009**, *7*, 264–279. [\[CrossRef\]](#)
61. Piaget, J. *The Moral Development of the Child*; Kegan Paul: London, UK, 1932.
62. Kohlberg, L. Stage and Sequence: The Cognitive-Developmental Approach to Socialization. In *Handbook of Socialization Theory and Research*; Goslin, D.A., Ed.; Rand McNally: Chicago, IL, USA, 1969; pp. 347–480.
63. Franke, G.R.; Crown, D.F.; Spake, D.F. Gender differences in ethical perceptions of business practices: A social role theory perspective. *J. Appl. Psychol.* **1997**, *82*, 920–934. [\[CrossRef\]](#)
64. Barua, A.; Davidson, L.F.; Rama, D.V.; Thiruvadi, S. CFO gender and accruals quality. *Account. Horiz.* **2010**, *24*, 25–39. [\[CrossRef\]](#)
65. Harris, O.; Karl, J.B.; Lawrence, E. CEO compensation and earnings management: Does gender really matter? *J. Bus. Res.* **2019**, *98*, 1–14. [\[CrossRef\]](#)
66. Bampton, R.; Maclagan, P. Does a 'care orientation' explain gender differences in ethical decision making? A critical analysis and fresh findings. *Bus. Ethics Eur. Rev.* **2009**, *18*, 179–191. [\[CrossRef\]](#)
67. Flaming, L.; Agacer, G.; Uddin, N. Ethical decision-making differences between Philippines and United States students. *Ethics Behav.* **2010**, *20*, 65–79. [\[CrossRef\]](#)
68. Sims, R.L. Collective versus individualist national cultures: Comparing Taiwan and US employee attitudes toward unethical business practices. *Bus. Soc. Rev.* **2009**, *48*, 39–59. [\[CrossRef\]](#)
69. United Nations. Sustainable Development Goals. Take Action for the Sustainable Development Goals. Available online: <http://www.un.org/sustainabledevelopment/sustainable-development-goals/> (accessed on 1 November 2020).