

# **Business Ethics and International Trade Performance: A Dual Mediation Model of Ethical Leadership and Organizational Identification**

**Cheng-Wen Lee<sup>1</sup> and Yu-Ting Jhou<sup>2</sup>**

## **Abstract**

This study examines the impact of business ethics on international trade performance, with particular emphasis on the mediating roles of ethical leadership and organizational identification. Drawing on Social Learning Theory and Social Identity Theory, a dual-path mediation framework is proposed to explain how ethical values are translated into organizational outcomes. Data were collected from 342 employees engaged in international trade activities within Taiwanese small and medium-sized enterprises (SMEs). Structural Equation Modeling (SEM) was employed to test the hypothesized relationships. The results indicate that business ethics has a significant positive effect on international trade performance. In addition, business ethics significantly enhances ethical leadership and organizational identification, both of which positively influence performance. Mediation analysis confirms that ethical leadership (behavioral mechanism) and organizational identification (psychological mechanism) serve as parallel mediators, partially transmitting the effect of business ethics on performance. This study contributes to the literature by integrating ethical leadership and organizational identification into a unified multi-level framework, offering a more comprehensive explanation of how business ethics influences performance. From a managerial perspective, the findings highlight the importance of ethical governance, leadership development, and employee identification in fostering trust, strengthening cross-border relationships, and achieving sustainable competitive advantage in international markets.

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**Keywords:** Business Ethics, International Trade Performance, Ethical Leadership, Organizational Identification.

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## 1. Introduction

In the context of rapid globalization and digital transformation, firms increasingly face dual challenges arising from cross-border competition and cross-cultural management. In international trade, trust between partners, contract enforcement, and information transparency have become critical determinants of long-term performance and market expansion (Imam, 2022). Recent cases of corporate fraud, internal control failures, and ethical misconduct in multinational enterprises have not only damaged reputations but also weakened trust and cooperation in global markets, underscoring the strategic importance of business ethics.

Business ethics extends beyond legal compliance to reflect organizational commitments to integrity, fairness, and responsibility in decision-making. Prior research indicates that strong ethical practices can reduce transaction costs, enhance trust, and strengthen stakeholder relationships, thereby improving firm performance (Yan et al., 2022). However, existing studies largely focus on general performance outcomes or the CSR–financial performance nexus, with limited attention to how business ethics functions within international trade contexts or the internal mechanisms through which it influences performance (El Hassani et al., 2023).

Importantly, the effect of business ethics is often indirect, operating through internal psychological and behavioral processes. Drawing on social learning theory, leaders serve as role models who shape organizational ethical climates, while social identity theory suggests that employees who identify with organizational values are more likely to exhibit pro-organizational behaviors. Accordingly, ethical leadership and organizational identification represent key mediating mechanisms linking business ethics to performance (Alkhadra et al., 2023).

In international trade settings, ethical leadership fosters consistent value systems and decision-making standards. In contrast, organizational identification enhances employee commitment and service quality, ultimately strengthening customer trust and long-term partnerships. Nevertheless, prior research typically examines these factors in isolation, lacking an integrated perspective. To address this gap, this study develops a comprehensive framework that integrates business ethics, ethical leadership, and organizational identification to explain how ethical principles translate into improved international trade performance. Building upon the aforementioned research background, this study aims to examine the impact of business ethics on international trade performance. From an organizational behavior perspective, it further investigates the mediating roles of ethical leadership and organizational identification to elucidate the underlying mechanisms through which business ethics translates into performance outcomes.

## **2. Literature Review**

### **2.1 Business Ethics**

Business ethics refers to the moral principles and value standards that guide organizational conduct, encompassing integrity, fairness, responsibility, and transparency. It reflects the extent to which firms incorporate stakeholders' interests into decision-making and operational practices. In the context of globalization and cross-border operations, firms face increasing challenges arising from cultural diversity and institutional differences. Under such conditions, ethical standards serve not only as a foundation for internal governance but also as a critical mechanism for building international trust and sustaining long-term cooperative relationships.

Prior research suggests that strong ethical practices can reduce information asymmetry and agency problems, thereby lowering transaction costs and enhancing organizational efficiency. Firms demonstrating high ethical standards are also more likely to establish favorable reputations and gain stakeholder trust. In international trade contexts, such trust is particularly essential, as consistent ethical behavior enhances transaction efficiency and strengthens the stability of cross-border partnerships (Gidage & Bhide, 2024).

Importantly, the influence of business ethics extends beyond institutional arrangements, operating through internal behavioral and cultural mechanisms. Specifically, ethical values must be translated into observable outcomes through leadership practices and employees' internalization of organizational norms. Accordingly, business ethics can be conceptualized not only as a normative framework but also as an organization-level value orientation whose effects are realized through multi-level mechanisms (Forkmann et al., 2022).

Building on this perspective, this study positions business ethics as a key antecedent of international trade performance and examines its indirect effects through ethical leadership (behavioral mechanism) and organizational identification (psychological mechanism). By integrating these mediating pathways, this study addresses the limited understanding of how ethical principles are transmitted within organizations and extends the literature on business ethics in international trade contexts (El Hassani et al., 2023).

### **2.2 International Trade Performance**

International trade performance refers to a firm's outcomes in cross-border markets, encompassing multidimensional indicators such as export growth, market share, customer relationship stability, and overall operational effectiveness. Compared with general firm performance, it places greater emphasis on a firm's ability to adapt to cross-cultural environments and sustain competitiveness under high uncertainty (Su'udiah, 2025).

In the global marketplace, performance is no longer determined solely by price and product quality but increasingly depends on trust, brand reputation, and the ability to maintain long-term partnerships. In cross-cultural transactions—where contract

incompleteness and information asymmetry are prevalent—relational governance and trust-based mechanisms play a critical role in facilitating stable and efficient exchanges (Wang et al., 2023).

Recent research further highlights the importance of intangible assets, such as business ethics, organizational culture, and governance mechanisms, as key drivers of international competitiveness. This perspective shifts the focus from short-term financial outcomes to the long-term value embedded in institutional arrangements and organizational practices (Beaumier et al., 2024).

Despite these advances, limited empirical attention has been given to how business ethics is translated into international trade performance through internal organizational mechanisms. In particular, the processes through which ethical values shape leadership behavior and employee identification—and subsequently influence performance—remain insufficiently explored.

In order to fill this research gap, this study conceptualizes international trade performance as the main outcome variable and takes an internal organizational perspective to investigate how business ethics affects performance through the mediating roles of ethical leadership (behavioral mechanism) and organizational identification (psychological mechanism).

### **2.3 Ethical Leadership**

Ethical leadership refers to leaders' demonstration of normatively appropriate conduct in decision-making and behavior, as well as their ability to promote similar value standards among employees through communication, role modeling, and organizational practices. It is reflected not only in individual actions but also in the ethical climate and decision-making norms leaders cultivate within the organization. From a theoretical perspective, ethical leadership is grounded in social learning theory, which posits that employees observe and emulate leaders' behaviors, gradually internalizing shared values and norms. In this sense, leaders function not only as decision-makers but also as key transmitters of organizational ethical culture (Dahiya et al., 2025).

When firms emphasize ethical values, leaders play a pivotal role in translating these values into concrete practices. Their behaviors shape employees' perceptions and acceptance of organizational norms, thereby influencing overall behavioral patterns. Prior research indicates that ethical leadership enhances trust, organizational commitment, and work engagement, while promoting positive behaviors and improving operational efficiency (Boumpouri & Galanakis, 2022).

In international trade contexts, where cultural diversity and uncertainty are prevalent, ethical leadership becomes particularly critical. By fostering integrity and consistent governance practices, ethical leaders reduce transactional risks and strengthen trust with international partners, thereby supporting stable cooperation and improved performance (Ughulu, 2024). As a result, this study views ethical leadership as a crucial behavioral mediating factor that affects how well corporate ethics perform in international trade (Zhang et al., 2025).

## **2.4 Organizational Identification**

Organizational identification refers to a psychological state in which individuals perceive a sense of oneness with their organization and internalize its values, goals, and beliefs as part of their self-concept. Employees with high organizational identification are more likely to prioritize organizational interests and engage in behaviors that enhance performance, such as increased work engagement and organizational citizenship behaviors.

Theoretically, organizational identification is grounded in social identity theory, which suggests that individuals define themselves through their membership in social groups and align their behaviors with group values. In organizational settings, this identification fosters a sense of belonging and emotional attachment, thereby strengthening commitment to organizational goals (Dhir et al., 2024).

Prior research indicates that organizational identification improves employee performance, reduces turnover intention, and enhances overall organizational effectiveness. As an intrinsic motivational mechanism, it encourages employees to act in alignment with organizational interests, offering advantages beyond formal control systems (Alnehabi, 2025).

In international trade contexts, where employees must navigate cross-cultural interactions and uncertainty, strong organizational identification enhances responsibility, adaptability, and service consistency. It also facilitates the development of stable relationships with international clients, thereby contributing to improved trade performance (Alnehabi, 2025). Thus, organizational identity is conceptualized in this study as a crucial psychological mediating mechanism via which business ethics affects performance in international trade (Ergün et al., 2026).

## **2.5 The Relationship between Business Ethics and Ethical Leadership**

Business ethics, as a foundational organizational value system, exerts a critical influence on members' behavioral patterns, particularly shaping leaders' decision-making processes and managerial conduct. When firms establish clear ethical standards and value orientations, leaders are more likely to engage in normatively appropriate behaviors and promote principles such as integrity, fairness, and responsibility throughout the organization (Ete et al., 2022).

From a theoretical standpoint, business ethics functions as a contextual driver of the organizational ethical climate, which in turn shapes leaders' cognitive frameworks and behavioral choices. Beyond formal institutional constraints, leaders internalize organizational values, allowing these norms to guide their actions. The clarity and consistency of ethical standards further reduce ambiguity in decision-making, enabling leaders to exhibit stable and coherent ethical behaviors in complex managerial environments (Jerab, 2023).

Empirical evidence supports a positive relationship between organizational ethical climate and ethical leadership. Business ethics not only provides normative guidance but also cultivates leaders' value orientations, encouraging the consistent enactment of ethical principles in managerial practices. Through role modeling and

communication, leaders reinforce these values, embedding them within the broader organizational context (Siahaan et al., 2023).

In international trade settings, characterized by cultural diversity and high uncertainty, such ethical consistency becomes particularly salient. A strong ethical foundation enables leaders to establish reliable decision-making standards, enhance internal coordination, and build trust with international partners.

Grounded in these theoretical and empirical insights, business ethics is expected to act as a key antecedent shaping ethical leadership behaviors.

**H1:** Business ethics has a significant positive effect on ethical leadership.

## **2.6 The Relationship between Business Ethics and Organizational Identification**

Business ethics, as an organization-level value orientation, shapes not only employees' behavioral patterns but also their psychological cognition and emotional attachment to the organization. When firms consistently uphold high ethical standards, employees are more likely to perceive value congruence, fostering a stronger sense of connection and reinforcing organizational identification (Lorenz, 2017).

From a theoretical perspective, this relationship can be explained through social identity theory. Employees tend to define their self-concept based on their affiliation with social groups. When organizations demonstrate values such as integrity, fairness, and responsibility, employees are more inclined to internalize these values, integrating organizational membership into their self-identity. This process enhances their sense of belonging and strengthens emotional attachment to the organization.

Moreover, strong ethical practices enhance the perceived moral legitimacy of the organization, leading to more favorable employee evaluations. When alignment between individual and organizational values is established, employees are more willing to invest effort and support organizational goals, thereby strengthening identification and commitment. Empirical evidence further indicates that a positive ethical climate significantly enhances organizational identification and work engagement, contributing to overall effectiveness (Gomes et al., 2022).

In international trade contexts characterized by cultural diversity and uncertainty, organizational identification becomes particularly critical. Employees with strong identification are better equipped to maintain consistent value judgments, demonstrate higher responsibility and service quality, and cultivate trust-based relationships with international clients (Rajhi & Aljuhmani, 2026). These theoretical and empirical insights suggest that business ethics plays a fundamental role in shaping employees' identification with the organization.

**H2:** Business ethics has a significant positive effect on organizational identification.

## **2.7 The Relationship between Ethical Leadership and International Trade Performance**

Ethical leadership, characterized by integrity, fairness, and transparency in decision-making, plays a pivotal role in shaping organizational norms and fostering trust and cooperation among members. By consistently demonstrating ethical conduct, leaders reduce internal uncertainty and conflict, thereby enhancing decision-making efficiency and overall organizational performance (Dahiya et al., 2025).

From a theoretical perspective, ethical leadership influences organizational outcomes through behavioral modeling and value transmission. As role models, ethical leaders shape employees' attitudes and behaviors, which are subsequently reflected in improved performance. When employees trust their leaders, they are more likely to align with organizational goals, exhibit higher work engagement, and contribute to organizational effectiveness. In addition, an ethical climate fosters information sharing and collaboration, further strengthening organizational competitiveness (Tan et al., 2026).

In international trade contexts, characterized by cultural diversity, information asymmetry, and high uncertainty, trust becomes a critical determinant of performance. Ethical leadership supports the development of consistent and predictable decision-making practices, reducing transaction risks and enhancing the credibility of firms in the eyes of international partners. Such integrity-based practices facilitate long-term cooperation and improve transaction efficiency and market competitiveness (Purwanggono, 2023). Empirical evidence consistently demonstrates a positive relationship between ethical leadership and organizational performance, emphasizing its role in shaping performance outcomes.

**H3:** Ethical leadership has a significant positive effect on international trade performance.

## **2.8 The Relationship between Organizational Identification and International Trade Performance**

Organizational identification, as a core dimension of employees' psychological attachment, shapes their attitudes and behaviors, thereby exerting a significant influence on organizational performance. Employees with strong organizational identification are more likely to exhibit higher work engagement, a stronger sense of responsibility, and a greater willingness to contribute to organizational goals. This intrinsic motivation enhances work quality and efficiency, ultimately improving overall performance outcomes (Ngala et al., 2025).

From a theoretical perspective, organizational identification operates through a self-concept internalization mechanism, whereby employees integrate organizational values and goals into their own identity. As a result, they are more inclined to engage in behaviors aligned with organizational interests. Compared to external controls, organizational identification represents an intrinsic motivational driver

that encourages voluntary contributions, including enhanced service quality, customer orientation, and teamwork (Shafiq, 2022).

In international trade contexts, where firms face cross-cultural complexity and environmental uncertainty, employees' adaptability and professional judgment are critical. Individuals with strong organizational identification are better able to maintain consistent service standards and value alignment under pressure. They are also more likely to develop stable, trust-based relationships with international clients, thereby improving transaction efficiency and sustaining long-term cooperation (Fang & Ali, 2024). Empirical evidence consistently supports a positive relationship between organizational identification and organizational performance, underscoring the importance of employees' psychological attachment in shaping performance outcomes.

**H4:** Organizational identification has a significant positive effect on international trade performance.

## **2.9 The Relationship between Business Ethics and International Trade Performance**

Business ethics, as a core organization-level value orientation, shapes not only internal decision-making and behavioral patterns but also firms' external relationships and performance outcomes. Firms that uphold high ethical standards are more likely to establish strong reputations and build trust with stakeholders, thereby enhancing their competitive advantage (Aftab et al., 2026).

From a theoretical perspective, business ethics influences firm performance through trust- and reputation-based mechanisms. Consistent demonstration of integrity and transparency reduces information asymmetry and moral hazard, leading to lower transaction costs and improved efficiency. At the same time, ethical practices strengthen stakeholder trust, facilitating the development of stable and long-term cooperative relationships (Mardikaningsih & Darmawan, 2022).

In international trade contexts, characterized by institutional differences and cultural uncertainty, these mechanisms become particularly salient. Firms with consistent ethical practices are better positioned to mitigate transaction risks, enhance customer confidence, and foster long-term loyalty. Such ethical consistency supports not only market expansion but also sustained performance growth, offering advantages beyond short-term profit-oriented strategies (Junaid & Zahid, 2024). Empirical evidence consistently demonstrates a positive relationship between business ethics and firm performance, highlighting its role as a key driver of organizational outcomes.

**H5:** Business ethics has a significant positive effect on international trade performance.

## **2.10 Mediating Effects: Ethical Leadership and Organizational Identification**

The influence of business ethics on international trade performance extends beyond a direct effect and is transmitted through multi-level organizational mechanisms. In particular, ethical leadership and organizational identification function as key mediators at the behavioral and psychological levels, respectively, forming the primary pathways through which business ethics is translated into performance outcomes (Burhan et al., 2023).

From a theoretical perspective, business ethics serves as an organization-level value foundation that shapes leaders' behaviors through institutional structures and organizational culture, thereby fostering ethical leadership. Drawing on social learning theory, leaders act as role models whose behaviors are observed and internalized by employees, enabling ethical values to be translated into shared behavioral norms that influence organizational outcomes.

Simultaneously, business ethics affects employees' organizational identification through a psychological mechanism. When employees perceive moral legitimacy and value consistency within the organization, they are more likely to develop a sense of belonging and emotional attachment, integrating organizational values into their self-concept. Social identity theory explains this process, as employees align their behaviors with organizational values once identification is established, thereby enhancing performance (Arshad et al., 2024).

In international trade contexts, these dual mechanisms are particularly salient. Ethical leadership promotes consistent and reliable decision-making, reducing transaction uncertainty and risk, while organizational identification enhances employees' responsibility and service quality, supporting long-term client relationships. Together, these mechanisms form an integrated transmission process linking business ethics to performance outcomes. Building on these theoretical arguments, ethical leadership and organizational identification are expected to mediate the relationship between business ethics and international trade performance.

**H6:** Ethical leadership mediates the relationship between business ethics and international trade performance.

Building on the dual-path mechanism, organizational identification represents a parallel psychological pathway through which business ethics influences international trade performance. While ethical leadership operates at the behavioral level, organizational identification reflects the internalization of organizational values at the individual level. These two mechanisms function simultaneously and complementarily, forming a parallel mediation structure.

**H7:** Organizational identification mediates the relationship between business ethics and international trade performance.

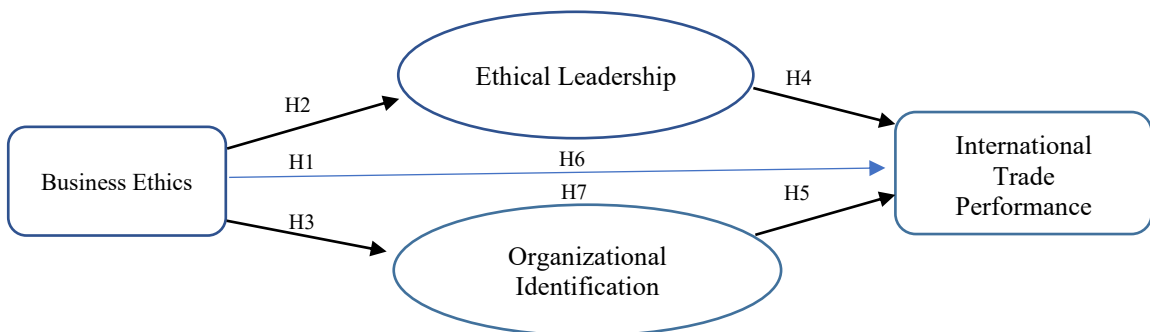
### 3. Methodology

#### 3.1 Research Framework

This study examines the impact of business ethics on international trade performance and further investigates the mediating roles of ethical leadership and organizational identification. Based on the preceding literature review and hypothesis development, an integrated research framework is proposed in which business ethics serves as the core independent variable, international trade performance as the dependent variable, and ethical leadership and organizational identification as key mediators.

The framework posits that the influence of business ethics on performance is not unidimensional but operates through multi-level organizational mechanisms. Ethical leadership represents the behavioral pathway, capturing how ethical values are translated into employees' actions through leaders' role modeling and decision-making practices. In contrast, organizational identification represents the psychological pathway, reflecting the internalization of organizational values into employees' self-concept, which shapes their attitudes and behaviors (Weisman et al., 2023).

Through these dual mechanisms, this study develops a parallel multiple mediation model to examine how business ethics simultaneously influences international trade performance via both behavioral and psychological channels. This integrated framework enables a systematic analysis of the causal relationships and transmission processes among the variables. In addition, it extends the theoretical understanding of how ethical values are operationalized within organizations and provides a robust foundation for subsequent empirical testing using structural equation modeling (SEM) (Alkhadra et al., 2023). The overall research framework of this study is illustrated in Figure 1.



**Figure 1: Research framework (SEM path model)**

### **3.2 Sampling**

This study focuses on employees of small and medium-sized enterprises (SMEs) in Taiwan engaged in international trade activities. SMEs represent a vital component of Taiwan's export-oriented economy, and their performance is shaped not only by external market conditions but also by internal organizational factors. In particular, business ethics, leadership behavior, and employee identification are critical determinants of firms' international competitiveness.

A convenience sampling approach was employed for data collection. Both online and paper-based questionnaires were distributed to enhance response rates and sample diversity. The target respondents included employees directly involved in international trade operations, such as sales personnel, trade specialists, and managerial staff, ensuring that participants possessed relevant experience in cross-border transactions and organizational processes.

A total of 360 questionnaires were collected. After excluding incomplete or invalid responses, 342 valid questionnaires were retained for analysis. This sample size satisfies the recommended requirements for structural equation modeling (SEM), providing adequate statistical power for model estimation and validation. To minimize common method variance (CMV), several procedural remedies were implemented during the survey design. Specifically, responses were collected anonymously, and participants were assured that the data would be used solely for academic purposes. These measures help reduce social desirability bias and enhance the reliability and validity of the findings.

### **3.3 Measurement and Operational Definitions**

This study employs a structured questionnaire to collect data, following a quantitative research design to ensure consistency and comparability across constructs. The questionnaire comprises two main sections: (1) demographic information and (2) measurement scales. The demographic section captures respondents' gender, age, education level, and work experience. These variables are used to describe the sample characteristics and are included as potential control variables in subsequent analyses.

The measurement section assesses four key constructs: business ethics, ethical leadership, organizational identification, and international trade performance. All variables are operationalized based on established theories and prior empirical studies, and measured using a five-point Likert scale (1 = strongly disagree; 5 = strongly agree). Business ethics is defined as the ethical standards and value norms guiding organizational conduct, including integrity, fairness, responsibility, and transparency. It is operationalized as employees' perceptions of the organizational ethical climate. Ethical leadership refers to leaders' demonstration of normatively appropriate behavior and the promotion of such conduct through communication and reinforcement, measured through employees' perceptions of their supervisors' integrity, fairness, and moral behavior. Organizational identification denotes the extent to which employees define themselves in terms of their organizational

membership, reflecting a sense of belonging, emotional attachment, and value internalization. International trade performance is measured subjectively, capturing respondents' evaluations of their firm's performance in international markets, including sales growth, customer relationship stability, and market expansion capability.

To ensure content validity, all measurement items were adapted from validated scales in prior studies and refined to fit the research context. Expert validity was established through consultations with academic scholars and industry practitioners, who provided feedback on item clarity and relevance. In addition, a pilot test was conducted to assess questionnaire clarity and completion time, leading to further refinement of item wording and structure.

Data were collected using a convenience sampling approach through both online and paper-based surveys to enhance response rates and sample diversity. All responses were anonymous, and participants were assured that the data would be used solely for academic purposes. These procedures help reduce social desirability bias and improve the reliability and validity of the collected data.

This study examines four key constructs: business ethics, ethical leadership, organizational identification, and international trade performance. All variables are operationalized based on established theories and prior empirical studies. A five-point Likert scale (1 = strongly disagree; 5 = strongly agree) is applied to all items to ensure measurement consistency and comparability. The operational definitions are as follows:

(1) Business Ethics

Business ethics refers to the ethical standards and value norms guiding organizational conduct, including integrity, fairness, responsibility, and transparency. In this study, it is operationalized as employees' perceptions of the organizational ethical climate. Measurement items are adapted from prior studies on ethical climate and corporate ethics to assess the extent to which ethical principles are embedded in organizational decision-making and practices.

(2) Ethical Leadership

Ethical leadership refers to leaders' demonstration of normatively appropriate behavior through personal actions and interpersonal relationships, as well as the promotion of such behavior through communication and reinforcement. This construct is measured using established scales that capture employees' perceptions of their supervisors' integrity, fairness, and ethical conduct in managerial practices.

(3) Organizational Identification

Organizational identification refers to the extent to which employees define themselves in terms of their organizational membership, encompassing a sense of belonging, emotional attachment, and value internalization. In this study, it is measured as employees' psychological attachment to the organization, with items adapted from social identity theory to capture alignment with organizational values and goals.

#### (4) International Trade Performance

International trade performance refers to a firm's overall outcomes in international markets. A subjective measurement approach is adopted, whereby respondents evaluate their firm's recent performance across multiple dimensions, including sales growth, customer relationship stability, and market expansion capability, reflecting overall international competitiveness.

### **3.4 Data Analysis Method**

This study employs Structural Equation Modeling (SEM) to analyze the data, enabling the simultaneous assessment of both the measurement model and the structural model, as well as the examination of causal relationships among latent constructs. SEM is particularly appropriate for this research, as it facilitates the analysis of complex relationships involving multiple dependent variables and supports the evaluation of parallel mediation mechanisms.

The analytical procedure begins with the assessment of the measurement model to ensure the reliability and validity of the constructs. Reliability is evaluated using Cronbach's alpha ( $\alpha$ ) and composite reliability (CR), both of which are expected to exceed the recommended threshold of 0.70, indicating satisfactory internal consistency. Validity is examined through confirmatory factor analysis (CFA), focusing on both convergent and discriminant validity. Convergent validity is established when standardized factor loadings exceed 0.50, and the average variance extracted (AVE) is greater than 0.50, indicating that the indicators adequately capture the underlying construct. Discriminant validity is assessed by comparing the square root of the AVE for each construct with the corresponding inter-construct correlations; adequate discriminant validity is confirmed when the square root of AVE exceeds these correlations, demonstrating that each construct is empirically distinct.

Following the validation of the measurement model, the structural model is evaluated to test the hypothesized relationships among latent variables. Model fit is assessed using multiple goodness-of-fit indices, including the chi-square to degrees of freedom ratio ( $\chi^2/df$ ), goodness-of-fit index (GFI), adjusted goodness-of-fit index (AGFI), comparative fit index (CFI), Tucker–Lewis index (TLI), and root mean square error of approximation (RMSEA). The model is considered to exhibit an acceptable level of fit when  $\chi^2/df$  is below 3, GFI and CFI exceed 0.90, AGFI is above 0.80, and RMSEA is below 0.08, indicating satisfactory model adequacy.

To examine the mediating roles of ethical leadership and organizational identification in the relationship between business ethics and international trade performance, a bootstrap resampling approach is employed. This method generates confidence intervals for indirect effects, allowing for the assessment of their statistical significance. Compared to traditional mediation techniques, the bootstrap approach provides more robust and accurate estimates, particularly in models involving multiple mediators. All statistical analyses are conducted using SEM software such as AMOS, LISREL, or SmartPLS.

## 4. Empirical Results

### 4.1 Sample Profile

A total of 342 valid responses were obtained for analysis as shown in Table 1. Descriptive statistics were conducted to examine the demographic characteristics of the sample and assess its representativeness. The gender distribution is relatively balanced, indicating no significant gender bias and supporting the robustness of the findings. In terms of age, the majority of respondents are between 20 and 40 years old, representing the core workforce with sufficient experience and involvement in organizational operations. Regarding educational background, most participants hold at least a bachelor's degree, reflecting an adequate level of professional knowledge consistent with employees engaged in international trade activities. With respect to work experience, respondents are primarily concentrated in the categories of less than 5 years and 5 to 10 years, suggesting the inclusion of both junior and mid-level employees. This distribution enhances the diversity of perspectives and practical insights captured in the study. Adequate representativeness and suitability for further statistical analysis and model validation are indicated by the sample's overall well-balanced distribution across important demographic characteristics.

**Table 1: Sample characteristics (N = 342)**

Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	170	49.7
	Female	172	50.3
Age	20–30 years	138	40.4
	31–40 years	124	36.3
	41–50 years	60	17.5
	Above 50 years	20	5.8
Education Level	Bachelor's degree	210	61.4
	Master's degree	110	32.2
	Doctoral degree	22	6.4
Work Experience	Less than 5 years	150	43.9
	5–10 years	120	35.1
	11–15 years	50	14.6
	More than 15 years	22	6.4

Note: Percentages may not sum to 100 due to rounding.

### 4.2 Reliability and Validity Analysis

To ensure the robustness of the measurement instruments, this study evaluates reliability and validity across three dimensions: internal consistency reliability, convergent validity, and discriminant validity.

Internal consistency reliability is assessed using Cronbach's alpha ( $\alpha$ ) and composite reliability (CR). The results indicate that all constructs exhibit

Cronbach's alpha values exceeding the recommended threshold of 0.70, demonstrating satisfactory internal consistency. Similarly, all CR values are above 0.70, further confirming the reliability and stability of the measurement scales (Table 2).

Convergent validity is examined using confirmatory factor analysis (CFA). The findings show that all standardized factor loadings are statistically significant and exceed 0.50, indicating that the measurement items adequately represent their respective latent constructs. In addition, the average variance extracted (AVE) values for all constructs are greater than 0.50, while the corresponding CR values exceed 0.70, providing strong evidence of convergent validity.

Discriminant validity is assessed by comparing the square root of the AVE for each construct with the inter-construct correlation coefficients. The results demonstrate that the square root of AVE for each construct is greater than its correlations with other constructs, satisfying the established criterion for discriminant validity. This indicates that each latent variable is empirically distinct and exhibits adequate discriminability (Table 3). Overall, the measurement model demonstrates satisfactory reliability and validity, supporting its suitability for subsequent structural model analysis.

**Table 2: Reliability and validity results**

Construct	Items	Factor Loadings	Cronbach's $\alpha$	CR	AVE
Business Ethics	4	0.72–0.85	0.88	0.90	0.69
Ethical Leadership	4	0.75–0.87	0.90	0.92	0.72
Organizational Identification	4	0.70–0.84	0.87	0.89	0.67
International Trade Performance	4	0.73–0.86	0.89	0.91	0.70

**Table 3: Discriminant validity (Fornell–Larcker criterion)**

Construct	BE	EL	OI	ITP
BE	<b>0.83</b>			
EL	0.65	<b>0.85</b>		
OI	0.60	0.68	<b>0.82</b>	
ITP	0.62	0.70	0.66	<b>0.84</b>

### 4.3 Model Fit

This study employs Structural Equation Modeling (SEM) to evaluate the overall fit of the proposed research model, examining the extent to which the theoretical framework is supported by the observed data. Following the establishment of measurement model reliability and validity, the structural model is assessed to determine its adequacy. Model fit is evaluated using multiple goodness-of-fit

indices, including the chi-square to degrees of freedom ratio ( $\chi^2/\text{df}$ ), goodness-of-fit index (GFI), adjusted goodness-of-fit index (AGFI), comparative fit index (CFI), Tucker–Lewis index (TLI), and root mean square error of approximation (RMSEA). The results indicate that all indices satisfy the recommended thresholds, with  $\chi^2/\text{df}$  below 3, GFI and CFI exceeding 0.90, AGFI above 0.80, TLI above 0.90, and RMSEA below 0.08. These findings demonstrate that the proposed structural model exhibits an acceptable level of fit, indicating strong consistency between the theoretical model and the empirical data. This provides a reliable foundation for subsequent structural path analysis and hypothesis testing.

**Table 4: Model fit indices**

Fit Index	Recommended Value	Model Result
$\chi^2/\text{df}$	< 3	2.184
GFI	> 0.90	0.913
AGFI	> 0.80	0.887
CFI	> 0.90	0.946
TLI	> 0.90	0.938
RMSEA	< 0.08	0.072

#### 4.4 Hypothesis Testing Results

This study employs Structural Equation Modeling (SEM) to conduct path analysis, examining the causal relationships among latent variables and testing the proposed hypotheses. The results indicate that all primary structural paths are statistically significant (Table 5). Specifically, business ethics exerts a positive and significant effect on ethical leadership ( $\beta > 0$ ,  $p < 0.001$ ), indicating that stronger ethical values promote the development of ethical leadership; thus, H1 is supported. In addition, business ethics has a positive and significant impact on organizational identification ( $\beta > 0$ ,  $p < 0.001$ ), suggesting that ethical practices enhance employees' psychological attachment to the organization, supporting H2.

With respect to the effects of the mediating variables, ethical leadership significantly and positively influences international trade performance ( $\beta > 0$ ,  $p < 0.01$ ), confirming that leaders' ethical behaviors contribute to improved performance outcomes; therefore, H3 is supported. Similarly, organizational identification demonstrates a positive and significant effect on international trade performance ( $\beta > 0$ ,  $p < 0.01$ ), indicating that employees' identification with the organization enhances performance, supporting H4.

Furthermore, the direct effect of business ethics on international trade performance is also positive and statistically significant ( $\beta > 0$ ,  $p < 0.05$ ), indicating that business ethics influences performance both directly and indirectly. H5 is therefore supported. Overall, the results show that business ethics improves international trade performance through both direct effects and indirect pathways via ethical leadership (behavioral mechanism) and organizational identification (psychological

mechanism), providing empirical support for all direct effect hypotheses (H1–H5). The suggested multi-path framework is validated by these findings.

**Table 5: Hypothesis testing results**

Hypothesis	Path	$\beta$	p-value	Result
H1	BE $\rightarrow$ EL	0.68	<0.001	Supported
H2	BE $\rightarrow$ OI	0.63	<0.001	Supported
H3	EL $\rightarrow$ ITP	0.35	<0.01	Supported
H4	OI $\rightarrow$ ITP	0.32	<0.01	Supported
H5	BE $\rightarrow$ ITP	0.21	<0.05	Supported

#### 4.5 Mediation Analysis

This study employs Structural Equation Modeling (SEM) to conduct path analysis, examining the causal relationships among latent variables and testing the proposed hypotheses. The results indicate that all primary structural paths are statistically significant.

Specifically, business ethics exerts a positive and significant effect on ethical leadership ( $\beta > 0$ ,  $p < 0.001$ ), indicating that stronger ethical values promote the development of ethical leadership; thus, H1 is supported. In addition, business ethics has a positive and significant impact on organizational identification ( $\beta > 0$ ,  $p < 0.001$ ), suggesting that ethical practices enhance employees' psychological attachment to the organization, supporting H2.

With respect to the effects of the mediating variables, ethical leadership significantly and positively influences international trade performance ( $\beta > 0$ ,  $p < 0.01$ ), confirming that leaders' ethical behaviors contribute to improved performance outcomes; therefore, H3 is supported. Similarly, organizational identification demonstrates a positive and significant effect on international trade performance ( $\beta > 0$ ,  $p < 0.01$ ), indicating that employees' identification with the organization enhances performance, supporting H4 (Table 6).

Additionally, business ethics have a positive and statistically significant direct impact on international trade performance ( $\beta > 0$ ,  $p < 0.05$ ), suggesting that business ethics have both direct and indirect effects on performance. H5 is therefore supported. All direct effect hypotheses (H1–H5) are empirically supported by the results, which demonstrate that business ethics enhances international trade performance through both direct effects and indirect pathways via ethical leadership (behavioral mechanism) and organizational identification (psychological mechanism). These results validate the proposed multi-path framework (Table 7).

**Table 6: Mediation effects (Bootstrap results)**

Path	Indirect Effect	95% CI (Lower)	95% CI (Upper)	Result
BE → EL → ITP	0.24	0.15	0.35	Supported
BE → OI → ITP	0.20	0.12	0.31	Supported

**Table 7: Mediation type**

Relationship	Direct Effect	Indirect Effect	Mediation Type
BE → ITP	Significant	Significant	Partial Mediation

#### 4.6 Overall Results Analysis

The empirical results provide strong support for the proposed theoretical model, confirming that business ethics plays a critical role in international trade and exerts both direct and indirect effects on organizational performance. The findings reveal two primary transmission pathways through which business ethics influences international trade performance. From a behavioral perspective, business ethics enhances performance through its impact on ethical leadership. By shaping leaders' conduct, organizations promote consistent decision-making, improve internal coordination, and enhance operational efficiency, thereby translating ethical values into effective organizational practices. This pathway highlights the central role of leadership in operationalizing ethical standards.

From a psychological perspective, business ethics strengthens organizational identification by fostering the internalization of organizational values. This process enhances employees' work engagement, responsibility, and alignment with organizational goals, leading to improved performance outcomes. This pathway emphasizes the importance of employees' psychological attachment in the value transmission process. Taken together, the results demonstrate a dual mediation mechanism in which behavioral and psychological processes jointly transmit the effects of business ethics on performance. The influence of business ethics, therefore, extends beyond formal institutional arrangements, operating through multi-level organizational dynamics.

These findings address limitations in prior research by providing a more comprehensive understanding of how business ethics is translated into performance outcomes in international trade contexts. They also underscore the strategic importance of business ethics as a key driver of sustainable competitiveness in global business environments, offering a robust foundation for further theoretical and managerial implications.

## **5. Conclusion and Implications**

### **5.1 Research Conclusions**

The results confirm the existence of multiple transmission pathways. Business ethics not only directly enhances performance but also operates through ethical leadership and organizational identification, indicating that it functions as a strategic organizational resource rather than merely a set of formal norms. Its influence is realized through internal organizational processes that translate ethical values into performance outcomes. From a behavioral perspective, ethical leadership is found to significantly improve international trade performance. Leaders who demonstrate integrity, fairness, and accountability promote consistent behavioral standards, enhance organizational coordination, and strengthen external trust, thereby facilitating improved performance. This underscores the pivotal role of leadership in operationalizing ethical values.

Based on a psychological viewpoint, organizational identification also exerts a significant positive effect on performance. Employees who strongly identify with their organization exhibit higher levels of engagement, responsibility, and alignment with organizational goals. In international trade contexts, such identification supports consistent cross-cultural interactions and strengthens customer relationships, contributing to sustained competitive advantage (Su'udiah, 2025).

Overall, the results support a dual mediation mechanism whereby corporate ethics affects the performance of international trade via both behavioral (ethical leadership) and psychological (organizational identification) channels. This integrated, multi-level paradigm emphasizes the strategic significance of business ethics in international business environments and increases our understanding of how moral principles are converted into corporate outcomes.

### **5.2 Theoretical Implications**

This study makes several important theoretical contributions by advancing an integrated perspective on model development, mechanism clarification, and contextual expansion. From a framework integration standpoint, the study constructs a multiple mediation model that jointly incorporates business ethics, ethical leadership, and organizational identification. Rather than relying on fragmented or single-mediator approaches, this integrated structure captures both behavioral and psychological transmission processes. In doing so, it responds to recent scholarly calls for more holistic frameworks in which ethical systems are conceptualized as foundational drivers shaping organizational behavior and performance across multiple levels. By embedding these interrelated constructs within a unified model, the study enhances theoretical coherence and provides a more comprehensive explanation of how ethical values translate into organizational outcomes.

In parallel, the study deepens theoretical understanding by developing a dual-path mechanism grounded in the integration of Social Learning Theory and Social

Identity Theory. Ethical leadership is conceptualized not only as a source of behavioral modeling but also as a catalyst for psychological internalization through value congruence and organizational identification. This dual mechanism reflects converging evidence that ethical influence operates simultaneously through observable leadership behaviors and employees' internal identity formation. By synthesizing these complementary theoretical lenses, the study moves beyond single-theory explanations and offers a more robust causal account of how business ethics is transformed into enhanced performance.

Extending beyond traditional organizational settings, the study further situates its theoretical model within the context of international trade environments. In such settings—characterized by institutional diversity, cultural heterogeneity, and heightened uncertainty—ethical practices play a critical role in fostering trust, mitigating risk, and sustaining long-term cooperation. By embedding business ethics within this global context, the study broadens the applicability of organizational behavior theories and highlights the strategic importance of ethical leadership in navigating complex cross-border operations.

Taken together, these contributions converge to establish a dual mediation framework that captures the dynamic interplay between behavioral modeling and psychological identification. The study reinforces the view that ethical values function as strategic organizational resources, enhancing performance through mechanisms such as trust-building, value alignment, and behavioral consistency. This integrative perspective aligns with contemporary research emphasizing the role of ethical culture in driving innovation, strengthening organizational resilience, and sustaining competitive advantage in increasingly complex and globalized environments.

### **5.3 Managerial Implications**

Based on the empirical findings, business ethics enhances international trade performance through the dual mechanisms of ethical leadership and organizational identification, underscoring that ethical governance functions not merely as a normative value system but also as a strategic managerial instrument. At the institutional level, firms are encouraged to reinforce ethical governance by establishing comprehensive ethical standards, formal codes of conduct, and robust internal control systems. Embedding ethical principles into routine operations can effectively reduce moral hazards and transaction uncertainty. Moreover, the institutionalization of standardized ethical practices contributes to trust-building and the stabilization of long-term international business relationships (Hossain et al., 2024). From a leadership perspective, organizations should prioritize the development of ethical leadership capabilities. Leaders serve as pivotal agents in transmitting organizational values and shaping employee perceptions and behaviors. By strengthening competencies such as integrity, fairness, and accountability—through systematic training, performance evaluation, and leadership development programs—organizations can reinforce ethical culture and enhance credibility among both internal and external stakeholders.

With regard to human resource management, fostering organizational identification emerges as a critical pathway for improving performance. Firms can achieve this by cultivating a coherent organizational culture, enhancing internal communication mechanisms, and designing transparent career development and incentive systems. A strong sense of identification not only promotes employee engagement but also encourages organizational citizenship behaviors, ultimately contributing to higher service quality and improved organizational outcomes (Park & Kim, 2024). From a strategic standpoint, firms need to reconceptualize business ethics as a core strategic resource rather than a mere compliance obligation. Integrating ethical considerations into competitive strategy enables organizations to navigate the complexities of international markets characterized by institutional diversity and uncertainty. In this context, ethical practices facilitate trust-building, strengthen corporate reputation, and support sustainable competitive advantage. Consequently, investments in ethical governance should be viewed as value-creating mechanisms that drive long-term performance and organizational resilience.

#### **5.4 Research Limitations**

Despite its theoretical and practical contributions, this study is subject to several limitations that offer meaningful avenues for future research. One important limitation lies in the cross-sectional research design, which constrains the ability to capture dynamic relationships and draw strong causal inferences. Future research is therefore encouraged to employ longitudinal or panel data approaches to examine how business ethics, ethical leadership, organizational identification, and performance evolve. Such designs would provide deeper insights into temporal dynamics and strengthen causal interpretations (Amory et al., 2024). Another concern relates to the reliance on self-reported questionnaire data, which may be susceptible to biases such as social desirability and common method variance (CMV). Although procedural remedies were implemented, future studies could enhance measurement robustness by incorporating multi-source data, including supervisor assessments, objective performance metrics, and archival records. This triangulation of data sources would improve both the validity and reliability of empirical findings (Fleenor, 2023). In addition, the empirical focus on SMEs in Taiwan may limit the generalizability of the results. Given that institutional environments, cultural norms, and industry structures vary across contexts, future research should extend the proposed framework to different countries and sectors. Comparative and cross-cultural studies would help validate the model and improve its external applicability. Furthermore, while this study identifies ethical leadership and organizational identification as key mediating mechanisms, the underlying processes may be more complex. Future research could incorporate additional mediators and moderators—such as organizational culture, trust, institutional pressures, or market competition—to develop a more comprehensive and nuanced theoretical model. Exploring interaction effects and boundary conditions would further enrich the explanatory power of the framework.

### 5.5 Future Research Directions

Building on the limitations and empirical findings of this study, several promising directions emerge for advancing research on business ethics. From a methodological perspective, future studies are encouraged to employ longitudinal or panel data designs to better capture the dynamic nature of the relationship between business ethics and international trade performance. Such approaches move beyond static analysis and enable stronger causal inference, offering deeper insights into how ethical practices and performance outcomes co-evolve over time (Runge et al., 2023).

In parallel, further theoretical enrichment can be achieved by incorporating moderating variables that reflect contextual contingencies. Factors such as cultural differences, industry characteristics, institutional environments, and competitive intensity may condition the effectiveness of ethical mechanisms. By integrating moderation analysis, future research can enhance both the explanatory depth and contextual sensitivity of the proposed framework, thereby providing a more nuanced understanding of when and how business ethics exerts its influence (Waheed & Zhang, 2022). With respect to data strategies, the adoption of multi-source data represents another important avenue. Combining self-reported measures with supervisor evaluations, objective performance indicators, and archival datasets can mitigate common method bias and improve the overall reliability and validity of empirical findings. Such triangulation strengthens the robustness of conclusions and aligns with best practices in organizational research.

Expanding the scope of mediating mechanisms would further refine the theoretical model. Beyond ethical leadership and organizational identification, future studies could examine additional pathways such as organizational culture, psychological safety, organizational trust, and knowledge sharing. The inclusion of these constructs allows for a more comprehensive depiction of the processes through which business ethics translates into performance outcomes. The application of more advanced analytical frameworks—such as multiple mediation and moderated mediation models—also represents a valuable direction for future inquiry. These approaches can capture the complex interplay among behavioral, psychological, and contextual factors, thereby contributing to a more sophisticated understanding of the role of business ethics in shaping organizational and international trade performance.

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