

The Loyalty Paradox: Why Do Inspirational Leaders Trigger Ethical Deviance? A Study on Unethical Pro-Organizational Behavior

Puti Lenggogeni^{1*}, Syahrizal²

Faculty of Economics and Business, Universitas Negeri Padang

Corresponding Author: Puti Lenggogeni: putilenggogeni@student.unp.ac.id

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ABSTRACT

This research examines the influence of transformational leadership on Unethical Pro-Organizational Behavior (UPB), with organizational identification as a mediator and moral identity as a moderator. Employing a quantitative PLS-SEM approach, data were collected from 234 employees within the Regional Office of the Directorate General of Taxes (DJP) for West Sumatra and Jambi. The results indicate that transformational leadership has a significant positive effect on UPB, both directly and indirectly through the mediation of organizational identification. This leadership style is proven to strengthen employee identification with the organization; however, it simultaneously risks triggering unethical actions for the benefit of the institution. Furthermore, the test results reveal that moral identity is unable to moderate the relationship between organizational identification and UPB.

INTRODUCTION

The bureaucratic reform within the Directorate General of Taxes (Direktorat Jenderal Pajak – DJP) prioritizes the development of Human Resources (HR) as a crucial pillar in fostering resilient and high-integrity officials. High-quality HR is the key to enhancing public trust while fulfilling the mandate to collect national revenue, with a target reaching 1,921.9 trillion IDR in 2024. As a testament to this commitment, DJP consistently designates integrity as a Key Performance Indicator (KPI). Although the aggregate national Organizational Integrity Index rose by 16.3% in 2024, the reality at the operational level reveals significant disparities. Within the DJP Regional Office (Kanwil DJP) of Sumatera Barat dan Jambi, three out of ten Tax Service Offices (Kantor Pelayanan Pajak – KPP) failed to achieve the minimum 85% target for the Unit Integrity Assessment Index, measured through taxpayer service surveys.

This anomaly raises a critical question: amidst the successful trend of achieving national tax targets, why do taxpayers still perceive unethical behavior or a lack of integrity? Recent literature highlights a shift in workplace misconduct motives, where unethical behavior is no longer solely driven by selfish interests but is increasingly aimed at advancing organizational interests (Bekmirzaeva et al., 2025). This phenomenon is identified as Unethical Pro-organizational Behavior (UPB) – unethical actions that violate social norms or basic laws yet are performed voluntarily with the intent to support the effective functioning of the organization (Umphress et al., 2010; Umphress & Bingham, 2011). While the primary intention is to facilitate institutional goals, UPB ultimately inflicts destructive impacts on both the organization's long-term reputation and the employees' professional careers (Bryant & Merritt, 2021).

The escalating demand for tax target achievement requires leadership styles that can drive peak performance. However, transformational leadership often acts as a "double-edged sword" (Pan, 2025). Transformational leaders who set exceptionally high expectations may inadvertently trigger psychological pressure, pushing subordinates to compromise ethical principles to meet institutional targets (Bekmirzaeva et al., 2025). Furthermore, the emergence of UPB is heavily influenced by the level of organizational identification. An excessively strong sense of belonging and identification can lead employees to prioritize institutional interests over ethical considerations (Chen et al., 2016; Dadaboyev et al., 2024). As a counterweight, moral identity – the internalization of honesty and fairness within an individual – is essential (Aquino & Reed, 2002). Employees with high moral identity are believed to restrain themselves from unethical conduct, regardless of the strength of their organizational commitment (Lavelle et al., 2025).

Based on these theoretical gaps and field phenomena, this research aims to empirically examine the influence of transformational leadership on unethical pro-organizational behavior among employees in the DJP Regional Office of Sumatera Barat dan Jambi. Specifically, this study analyzes the role of organizational identification as a mediating variable and moral identity as a moderating variable. The findings are expected to enrich the human resource management literature regarding the antecedents of UPB, while providing

managerial implications for public institutions in designing leadership development programs that align performance targets with adherence to ethical and integrity standards.

LITERATURE REVIEW

Social Identity Theory

Social Identity Theory (SIT), introduced by Tajfel and Turner (1986), posits that an individual's self-concept comprises both personal and social identities, whereby individuals classify themselves based on their organizational membership (Ashforth & Mael, 1989, as cited in Lavelle et al., 2025). This theory serves as the primary foundation for understanding the emergence of unethical behavior for the sake of the organization. When individuals possess a profound sense of unity with an entity, they tend to internalize the entity's successes and failures as their own. Consequently, this psychological bond can trigger actions that prioritize organizational interests over ethical considerations (Mishra et al., 2024).

Transformational Leadership and Unethical Pro-organizational Behavior (UPB)

Transformational Leadership (TL) seeks to inspire and motivate followers to transcend their personal interests in favor of broader organizational goals (Podsakoff et al., 1990, as cited in Liu et al., 2020). However, the high optimism and demanding performance standards set by transformational leaders can exert significant pressure on subordinates. This pressure may drive individuals to compromise their ethical principles in order to meet organizational targets (Bekmirzaeva et al., 2025). Previous research by Pan (2025) and Kim et al. (2023) demonstrates that transformational leadership is positively associated with Unethical Pro-organizational Behavior (UPB). In this context, unethical actions are often employed as a survival strategy to demonstrate loyalty to the organization. Based on this reasoning, we propose:

H1: Transformational leadership has a significant positive effect on Unethical Pro-organizational Behavior (UPB)

Transformational Leadership and Its Implications for Organizational Identification

Beyond its impact on performance, transformational leadership is considered a catalyst for increasing employees' organizational identification by linking an individual's identity and self-esteem to the collective identity of the organization (Effelsberg et al., 2013). A leader's ability to communicate a clear vision fosters a sense of commonality and encourages the internalization of organizational goals as a form of self-expression (Liu et al., 2020). This aligns with the findings of Bose et al. (2021), which demonstrate that transformational leadership significantly nurtures a sense of pride and ownership among employees toward their organization.

H2: Transformational leadership has a significant positive influence on organizational identification.

Organizational Identification and Its Implications for Unethical Pro-organizational Behavior

Organizational identification represents a sense of oneness between the individual and their organization (Mael & Ashforth, 1989, as cited in Dadaboyev et al., 2023). As the level of identification increases, employees become more motivated to defend and protect the organization, which often leads to the transgression of moral boundaries (Gigol, 2021). Research by Mukherjee (2024) and Lavelle et al. (2025) confirms that highly loyal employees tend to disregard personal moral standards and rationalize unethical actions as a form of devotion that yields organizational benefits.

H3: Organizational identification has a significant positive influence on unethical pro-organizational behavior (UPB).

The Mediating Role of Organizational Identification

The influence of transformational leadership on Unethical Pro-organizational Behavior (UPB) does not always occur directly; rather, it operates through the underlying mechanism of social identity. Effective transformational leaders shift their followers' self-concept from an individualistic orientation toward a collective one. Once this organizational identification becomes deeply ingrained, employees are more likely to undertake any action necessary to ensure the organization meets its established standards, even if such actions violate ethical norms. Research by Ahmad et al. (2024) and Effelsberg et al. (2013) demonstrates that organizational identification serves as a crucial mediating variable that translates a leader's inspirational motivation into instances of UPB.

H4: Organizational identification mediates the influence of transformational leadership on unethical pro-organizational behavior (UPB).

The Moderating Role of Moral Identity

Moral identity refers to the extent to which an individual recognizes and internalizes ethical traits, such as fairness and honesty, as a core component of their self-concept (Aquino & Reed, 2002, as cited in Tan et al., 2025). Within the context of ethical decision-making, moral identity acts as a "last line of defense." Employees with a high moral identity possess the awareness to abstain from unethical conduct, as engaging in such behavior would trigger cognitive dissonance and undermine their integrity (Ahmed & Khan, 2024). Empirical studies by Lavelle et al. (2025) and Mishra et al. (2024) indicate that moral identity significantly weakens the impulse to engage in UPB, regardless of how strongly the employee identifies with the organization.

H5: Moral identity moderates the positive relationship between organizational identification and unethical pro-organizational behavior (UPB).

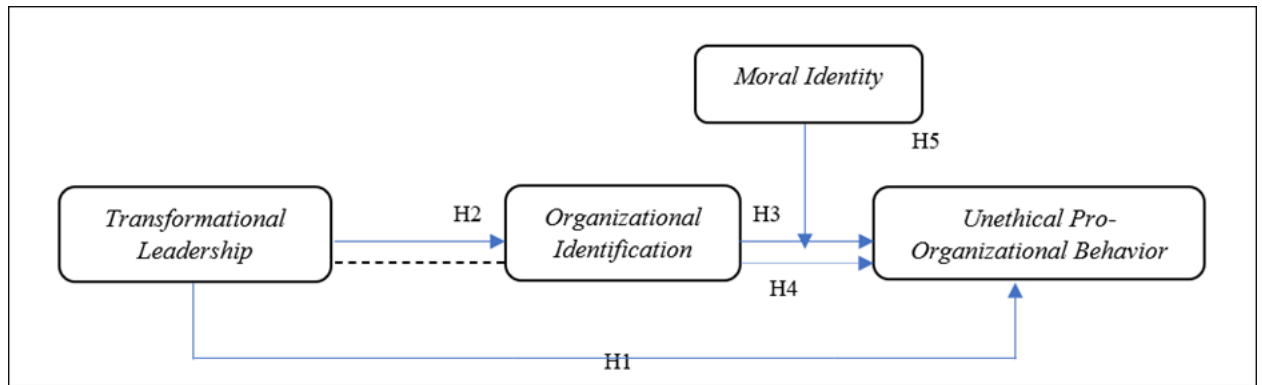


Figure 1. Conceptual Framework

METHODOLOGY

Research Design, Population, and Sample

This study employs a quantitative research design to examine the causal relationships between latent variables. The population consists of 594 tax officials across 10 Tax Service Offices (Kantor Pelayanan Pajak Pratama-KPP Pratama) within the DJP Regional Office (Kanwil DJP) of Sumatera Barat dan Jambi. Specifically, the study targets employees directly involved in core functions, including Taxpayer Services, Supervision, Audit, Valuation, and Collection, as well as Functional Tax Auditors.

Following the sample size determination table by Krejcie and Morgan (1970), the required sample size was established at 234 respondents (Sekaran & Bougie, 2016). Data collection was conducted between December 2025 and January 2026. A proportionate stratified random sampling technique was utilized to ensure that each functional group and job position was fairly represented in accordance with its respective population size.

Measurement and Instrumentation

Primary data were collected through a standardized questionnaire distributed online to the respondents. Transformational leadership was measured using 11 items adapted from Podsakoff (1990, as cited in Liu et al., 2020), while unethical pro-organizational behavior (UPB) was assessed using a 6-item instrument based on Umphress et al. (2010). Both variables were evaluated using a 7-point Likert scale, ranging from 1 (Strongly Disagree) to 7 (Strongly Agree).

Furthermore, organizational identification was measured with 5 items (Mael & Ashforth, 1992, as cited in Liu et al., 2020), and moral identity was measured with 5 items (Aquino & Reed, 2002, as cited in Tan et al., 2025). These two variables were evaluated using a 5-point Likert scale.

Data Analysis Technique

Data analysis was conducted using the Structural Equation Modeling - Partial Least Squares (SEM-PLS) approach with SmartPLS version 4 software. This method was selected for its robust ability to analyze complex path models without requiring multivariate normal data distribution. The model evaluation was carried out in two stages: the outer model (measurement model) and the inner model (structural model) assessments.

The outer model assessment aims to ensure the validity and reliability of the instruments, with the criteria that Cronbach's Alpha and Composite Reliability must exceed 0.7 (Hair et al., 2017). Meanwhile, the inner model assessment was performed to evaluate the model's predictive power (R^2) and test the research hypotheses. Hypotheses for both direct and mediating effects (total effect) were considered significant and accepted if the t-statistic value exceeded 1.96 at a 5% significance level (Sekaran & Bougie, 2016)..

RESEARCH RESULT

1. Analysis of Respondent Profiles

This study involved 234 respondents, all of whom are DJP officials within the Kanwil DJP Sumatera Barat dan Jambi. Based on the demographic profile, the respondents are predominantly male, accounting for 132 individuals (56.4%), compared to 102 females (43.6%). In terms of educational background, the majority of respondents hold a bachelor's degree (S1/D4), totaling 136 individuals (58.1%), followed by those with postgraduate degrees (S2/S3) at 61 individuals (26.1%). Regarding age groups, the largest segment falls within the 31-40 age range with 99 individuals (42.3%), followed by the 41-50 age range with 76 individuals (32.5%). Furthermore, a significant portion of the respondents (47.9%) have a tenure of over 16 years. This indicates a high level of professional maturity and extensive work experience among the respondents within the institution.

2. Measurement Model Assessment (Outer Model)

Prior to hypothesis testing, ensuring the accuracy and reliability of the measurement instruments is a critical step. Initial results from the PLS algorithm indicated that the measurement model required respecification. Two indicators, namely OI1 ("When someone criticizes the organization, it feels like a personal insult") and UPB5 ("Intentionally not refunding tax overpayments"), had to be eliminated as their loading factors fell below the critical threshold of 0.70 (Hair et al., 2017).

The exclusion of the UPB5 indicator, in particular, yields a compelling theoretical finding. This item represents the most "explicit" form of UPB, carrying clear criminal sanctions. The low response rate for this item suggests that employees tend to avoid overt illegal behaviors. Conversely, they appear to be more permissive toward "gray area" actions or administrative manipulations – such as withholding negative information to protect the office's reputation. This underscores that pro-organizational unethical behavior within a bureaucratic environment rarely manifests vulgarly; instead, it takes on more subtle forms that are often embedded within the system.

Following the model respecification, all constructs exhibited excellent quality. Transformational Leadership (TL) showed an AVE = 0.859 and CR = 0.985. This near-perfect value indicates that respondents have a highly uniform perception of their superiors' leadership behavior. Organizational Identification (OI) recorded an AVE = 0.649 and CR = 0.881, satisfying the convergent validity requirement of > 0.50. Similarly, Moral Identity (MI) (AVE = 0.676; CR = 0.912) and UPB (AVE = 0.501; CR = 0.833) also met the established criteria.

3. Structural Model Assessment (Inner Model)

The results indicate that the model possesses adequate empirical fit (Goodness of Fit), as evidenced by a Standardized Root Mean Square Residual (SRMR) value of 0.086, which satisfies the threshold of less than 0.10. The model's fit is further supported by a Normed Fit Index (NFI) of 0.864 and a GoF index of 0.422. Additionally, the model's predictive capability is confirmed through the calculated Q² values: 0.212 for Organizational Identification and 0.173 for Unethical Pro-organizational Behavior (UPB). Since both Q² values are greater than zero, the model is statistically declared to have substantial predictive relevance.

Based on the analysis of the Coefficient of Determination (R²), Transformational Leadership explains 22.7% of the variance in Organizational Identification. Collectively, the model accounts for 31.2% of the variance in UPB behavior. Hypothesis testing through bootstrapping confirms that Transformational Leadership has a significant positive influence on UPB ($\beta = 0.476$; $p = 0.000$) as well as on Organizational Identification ($\beta = 0.476$; $p = 0.000$). Furthermore, Organizational Identification is proven to have a direct positive effect on UPB ($\beta = 0.390$; $p = 0.000$) and serves as a significant mediator in the relationship between transformational leadership and the emergence of UPB ($\beta = 0.186$; $p = 0.000$).

4. Hypothesis Results and Discussion

H1: The Influence of Transformational Leadership on UPB (Supported)

The statistical results demonstrate a significant positive influence ($\beta = 0.233$; $t = 3.432$; $p = 0.000$), confirming that the first hypothesis is supported. Inspirational leaders who establish exceptionally high visionary standards may inadvertently create a climate of "expectational pressure" for their subordinates. In such conditions, employees are at risk of compromising ethical standards to ensure the achievement of institutional targets.

H2: The Influence of Transformational Leadership on Organizational Identification (Supported)

The analysis reveals a significant positive influence ($\beta = 0.476$; $t = 8.971$; $p = 0.000$), thus the second hypothesis is supported. This finding suggests that the transformational leadership style within DJP is highly effective in forging emotional bonds and fostering the internalization of organizational goals into the personal objectives of the employees

H3: The Influence of Organizational Identification on UPB (Supported)

The testing results confirm a significant positive influence ($\beta = 0.390$; $t = 5.798$; $p = 0.000$), thereby supporting the third hypothesis. This finding indicates that as employees perceive their self-identity to be increasingly merged with the

institutional identity, they become more likely to condone moral transgressions in order to protect or provide benefits to the organization.

H4: The Mediating Role of Organizational Identification (Supported)

This hypothesis is supported ($\beta = 0.186$; $t = 4.522$; $p = 0.000$). Transformational leadership does not only trigger UPB directly but also operates indirectly by strengthening organizational identification. When loyalty and a sense of oneness are robustly built through a leader's inspiration, this drive transforms into a justification for engaging in unethical actions.

H5: The Moderating Role of Moral Identity (Rejected)

Contrary to theoretical expectations, this hypothesis is rejected ($\beta = -0.018$; $t = 0.306$; $p = 0.380$). Moral identity is proven not to moderate (i.e., it fails to weaken) the relationship between organizational identification and UPB. This suggests that an employee's personal ethical values fail to function as a moral shield when confronted with a dominant sense of loyalty or organizational identification.

A public organizational environment with stringent performance targets serves as a prime example of a "strong situation." The pressure to achieve mandatory organizational goals creates an environment where individual discretion is severely limited. Under these conditions, external environmental demands—specifically from superiors and performance targets—become more dominant in directing behavior than internal moral values.

This dynamic can lead to a phenomenon where certain actions are no longer perceived through an ethical lens; instead, they are viewed purely as technical strategies to fulfill organizational mandates. Consequently, the moral implications of an action are neutralized by the perceived necessity of achieving institutional success, explaining why moral identity fails to act as an effective moderator in the DJP context.

CONCLUSION

This study demonstrates that the implementation of transformational leadership within the Kanwil DJP Sumatera Barat dan Jambi significantly strengthens employees' organizational identification; however, it simultaneously triggers an increase in Unethical Pro-organizational Behavior (UPB). Organizational identification is proven to fully mediate the transformation of leader-driven loyalty into deviant administrative actions performed for the institution's benefit.

Interestingly, descriptive analysis reveals that employees explicitly reject UPB that directly inflicts financial harm on taxpayers. Conversely, they tend to be more permissive toward administrative UPB, such as withholding negative information to preserve the organization's public image. Furthermore, high personal moral identity is found to be non-significant in moderating or dampening the impulse for UPB.

This confirms that performance target pressures and institutional loyalty frequently override individual ethical considerations within a bureaucratic environment.

Managerial Recommendations: Toward a Culture of Integrity

Based on these findings, a comprehensive managerial reform within DJP is recommended, centered on two primary strategic pillars:

1. Aligning Future Visions

Organizational culture must be continuously strengthened by aligning the values of loyalty with ethical integrity. Leadership messaging must explicitly emphasize the necessity of adhering to formal ethical standards in every pursuit of organizational targets. Employees should be encouraged to internalize the perspective that the ultimate form of loyalty to the organization is safeguarding the institution's long-term reputation and integrity.

The development of discussion forums focused on ethical dilemmas can serve as a vital tool to refine employees' moral sensitivity when navigating complex work situations. Consequently, unit leaders are advised to look beyond short-term revenue targets and proactively communicate future strategies rooted in ethical compliance. This approach ensures that employees do not feel "trapped" by a narrow focus on performance outcomes at the expense of moral conduct.

2. Performance Management Redesign: Balancing Outcomes and Processes

The current performance management system (IKU), which is heavily oriented toward final outcomes (revenue targets), inadvertently provides incentives for UPB behavior. DJP needs to integrate ethical process indicators into individual performance evaluations with significant weight. Management is advised to design a performance evaluation system that equally values the integrity of the work process – specifically adherence to procedures – rather than being solely and absolutely oriented toward the achievement of tax revenue targets.

Directions for Future Research

Given that moral identity at the individual level failed to buffer against UPB, future research is encouraged to shift the focus toward group-level moderating variables. Exploring constructs such as group ethical climate, performance pressure, or ethical leadership would provide a more comprehensive understanding of how social environments shape ethical boundaries in the public sector.

Furthermore, a qualitative or mixed-methods approach is needed to delve deeper into the psychological rationalizations of employees when opting for administrative UPB over explicit, vulgar violations. Such an approach would uncover the "moral nuances" behind why certain unethical behaviors are deemed acceptable while others are strictly avoided within bureaucratic settings.

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