Public Service Ethics in Public Administration: An Empirical Investigation

Kalsoom Sumra

Abstract—The increasing concern of public sector reforms brings new challenges to public service ethics in developing countries not only at central level but also at local level. This paper aims to identify perceptions on public service ethics of public officials and examines more generally the understanding of public servants in Pakistan towards public service ethics in local public organizations. The study uses an independently administered structured questionnaire to collect data to know the extent of the recognition of public service ethics in local organizations. A total of 150 completed questionnaires are analyzed received from public servants working at the local level in Pakistan. The analysis explores how traditional, social patterns and cultural ethics can provide us with a rounded picture of the main antecedents, moderators of public service ethics in Pakistan. Moreover, the findings of this study contribute in association of public service ethics which are crucial in ongoing political and administrative culture of Pakistan, the most crucial core for public organizational ethical climate. This study also has numerous implications for local public administration and it highlights the importance of expanding research agenda on public service ethics in developing settings with challenging institutional contexts with imperfect training and operating environments. This study may well be particularly important for practice of public service ethics in developing countries in public administration. To the best of author's knowledge, this study is the first of its kind to provide an initial step in practical implications to emphasize relevant public service ethics in public administration in developing transparent and accountable organization.

Keywords—Public service ethics, accountability and transparency, public service reforms, public administration, organizational ethical climate.

I. INTRODUCTION

RECENT years have promoted the increasing attention in public service ethics which influence and develop effective public administration [1]-[5]. However, there is not only ambiguity in specific role that ethics play in public sector but it is also mixed up with sociology, philosophy and political science [6]-[10]. Consequently, academicians and practitioners directed research towards identifying a set of public service ethics and developed tools in which ethical values maybe inspected in public administration in building organization integrity [1], [2], [4], [11]-[13]. Reference [14] also has talked about administrative ethics at the organizational level that includes ethical decision making and moral development.

During 1980s and 1990s, the significant shift in public service reforms in many developed countries was extended through a set of ideas known as new public management,

Kalsoom Sumra is with the COMSATS University Islamabad, Pakistan (e-mail: kalsoomsumra@gmail.com).

coined by [16] & [17], which have transformed public service ethics in organizations. These reforms cover different themes such as more efficient public managers, customer services focus, and application of private sector competition to the public sector and transformation of administrative doctrines [15]-[20]. Recent years have increased the demand of public service ethics in reaction to New Public Management Reforms, values and ethics as essential component of organizations have also been linked to broader changes in society [21]-[23] and public service ethics are most important in public administration [24]. For that reason, many public organizations have undergone public service reforms around the world with paradigms of ethics management [4] and not only ethics has become important for central public servants but also provide crucial parameters of local public administration [25]. Public service ethics and pubic administration are closely entangled with political change and political will to provide new directions in public administration [26].

A. Scope and Objectives of This Study

Since the upsurge of the public trust in government, public service ethics have been at intense prominence in consort with accountability and transparency in developing countries [27]. Different societies and nations have different elements of ethical values embedded in socio cultural norms. Much attention is paid in literature to public service ethics in connection with organizational integrity [28]. However, there is little research on public service ethics in public administration in developing countries [29]. Transparency and accountability are elusive in concept and having discipline specific meanings within contexts of public sector; these are important factors in determining organization integrity and in public ethics management system. In this regard, the key objective of this paper is to contribute into three main ways.

1. The first objective of this study is to identify perceptions on the importance of public service ethics from local officials of ethical values.
2. Second objective of this study is to create a greater understanding of the drivers of ethical orientation and to evaluate how transparency and accountability moderate the public service ethics.
3. Third, given the importance of public service ethical conduct and behavior, this study intends to test model in local public sector context and thus supplies insights into the recognition of ethical behavior in local public administration.
4. Given these assumptions, this study explores the relationship between public service ethics in public

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administration and transparency and accountability as moderators in the public service ethics-local public administration relationship.

B. Country Background

Islamic Republic of Pakistan was separated from British India in 1947. The state is administered by federally parliamentary structure and is based on British Westminster system of government [92]. Due to mounting population and rapid urbanization, main institutions and public services are not stable and efficient. The poor governance has added up into more inefficient and irresponsible public management. The limited powers denoted to local government has handicapped the local public institutions and public service ethics are of high demand in public management in training of public administration [92]. The state religion is Islam [30] and religion teachings also contribute for ethical attitude [31], [32] as values of Islam strongly emphasize honesty, social justice and voluntary attitude. Pakistan scores 14 in individualism/collectivism dimension of culture and higher score in power distance society [33] which shows that such kind of societies are more willing to accommodate injustice and inequality [21]. Public organizations do not have good reputation in the public because of their poor performance. The trust and confidence of the people in public servants as custodians of public interest, have reached an all-time low in Pakistan [34].

Public Administration: General Overview

In Pakistan, public administration has patrimonial culture orientation shaped by its local social environment and public services organizations do not promote sufficient activities of organizational ethical values [35]. Due to national narratives of Pakistan, religion and sociocultural norms are the roots of ethical values in Pakistani society that are substantial in public service values. Pakistan like many other developing countries in South Asian region, tried to reform public sector organizations [36]. Public service in Pakistan is still haunted by lack of transparency, corruption, favoritism and unresponsiveness. Public sector reforms were started in Pakistan superficially during its early phase 1990s and these public service reforms laid emphasis only on protecting the interest of ruling class under the popular slogan of social justice and empowerment [37]. In 2005, public sector reforms were revived taking a strict stance against corruption to promote professional practices but in reality on the ground largely remain unaffected. Moreover, current development plans and policy documents address superficially public sector reforms. Characteristics of public service ethics in Pakistan are important to know the extent of the presence of ethics in local public administration.

Public administration is highly fragmented and public service ethics are even more varied than that can be found at central or provincial levels in Pakistan. Local public administration seems much efficient while delivering services to elite class in Pakistan and public administration deals with them in a different way. Some metropolitan and large cities are maintaining on low pitch public service ethics at local level. In contrast, the smaller municipalities are even less likely to pay attention to ethics and integrity due to deficiency in training and resources. The context of this study provides an opportunity to elucidate this phenomenon because public sector is less likely to be committed to the overall local organization as they relate less to the organization's broader goals.

The ethical climate shows rampant corruption in public sector organizations and ethically weak and politically dominated public administration needs accountability. Only small number of public organizations works according to the principle of fair play and justice while the majority of them are facing problems of public service ethics regularity enforcement in Pakistan.

C. Outline

This article proceeds further in Section II by describing the review of the concept of public service ethics presenting a framework defending rationale for the antecedents and moderators identified. In Section III, methodological approach and the process of survey construction and distribution design as well as the data analysis and the measures are described. Section IV presents the key results of this research and hypotheses findings. The final section of the paper discusses about practical implications, contribution of findings, and potentially interesting directions for future research along with recommendations.

II. ANALYTICAL FRAMEWORK AND HYPOTHESES

An interesting discussion above on organizational climate reflects the importance of organizational factors and individual factors tangled in ethical culture [38], [39]. These both factors affected the ethical climate of organization directly or indirectly. The integrity approach in organizational ethics is having interdependency among philosophy, sociology and political science elements. The subsequent discussion is directed through an analytical framework in Fig. 1, identifying the key constructs included in this study. The analytical framework presents ethical climate as a consequence of six antecedents of organizational ethical climate (social justice, honesty, integrity, loyalty, responsibility and impartiality) moderated by the effects of accountability and transparency.

The concepts related to organizational ethical climate have different viewpoints in perception of academic and public servants and ethical content is changing in employees' behavior and perceptions with time [40]-[42]. Although the terms 'ethics' and 'values' are frequently used as synonyms in organizational ethical climate, the difference exists between the two as 'values' relate to ethical, unethical and non-ethical beliefs and 'ethics' relate purely to question of right and wrong [43], [4].

Ethic scholars consider ethics as subset of organizational climate, endeavoring to implicit ethical professional behavior, commitment to the public interest, shared beliefs and perceptions regarding the organization's moral priorities, decision making, norms, and behavior [44]-[46]. An

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organization with an ethical climate provides learning that relies on ethically correct behavior [47]. Organizational ethical climate aims to know the association with public service ethics to institutionalize honesty, responsibility, trust and other ethics and ethical climate may enhance desirable employee perceptions and behaviors [48]. This study also explores the relationship between public service ethics and organizational ethical climate and transparency and accountability as moderators in the public service ethics-organizational ethical climate relationship.
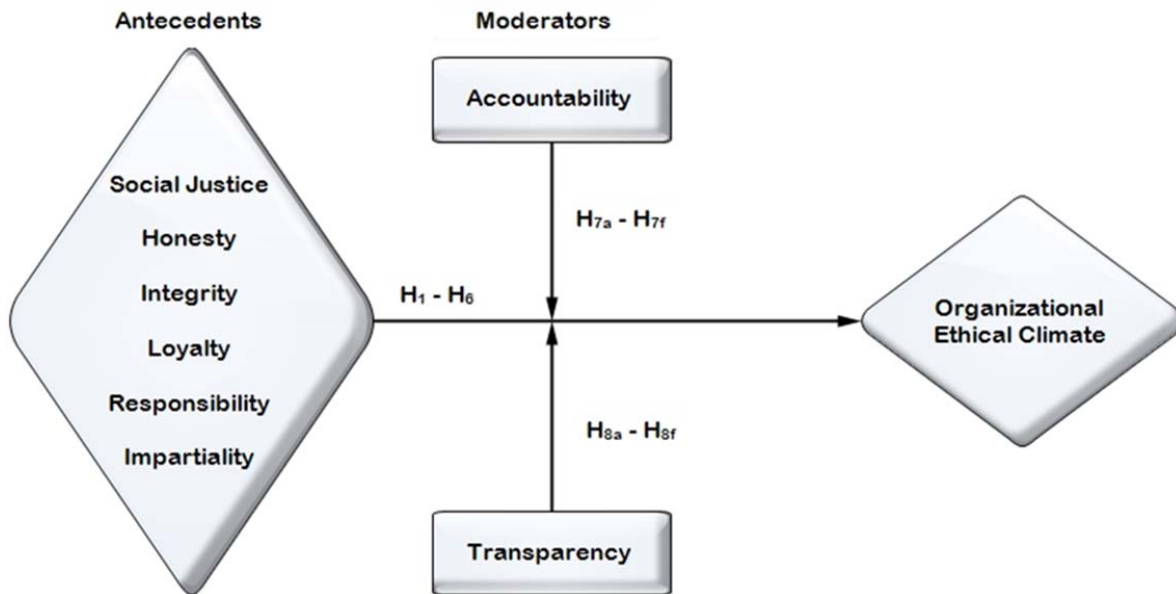

Fig. 1 Analytical Framework

Public service ethics have been the accumulation of multidisciplinary fields and public administration scholars have classified public service ethics in various groups related to personal, professional, democratic and organizational [4], [14], [24], [43], [49]. A set of core ethics are identified by OECD countries, European Union and by many ethics scholars for guiding public servants. The recognition of public service ethics is acknowledged by [2], [4], [41], [43], [50], [51]. Ethical climate reflects organizational culture but focuses more specifically on the moral atmosphere of the organization. So this study shows perceptions of ethics associated with ethical climate in local public administration. The ethics included in this research are adapted largely from [5] to identify the extent of perception in local public administration. The basis for the hypothesized links between individual concepts, on which we rely, is outlined below.

'Social Justice' is defined by ethics scholars as organization belief in fairness, support of systems and actions to just society [49] and empirical studies have also explained that fairness, justice and equity are more important for public sector. Social justice as determinant of ethical climate emphasizes on public sector consideration of citizens as customers with all the rights and restoration of citizens trust in public sector [52], [53]. Public administration, whose sole purpose is to serve public, should put more emphasis on justice to society and promote equity in public services delivery [54]. In developing countries, social justice is quite recent term associated with public service values. Among academicians and practitioners, social justice is gaining importance in public ethics [55]. This leads to:

- H1. Social justice is positively associated with organizational ethical climate in local public administration.

'Honesty' as basic normative moral ethical value has been viewed in a variety of ways by several scholars. Public organizations have a duty to act truthfully and comply with promises [56] and local public administration demonstrates openly its private interests and is expected to maintain a level of truthfulness which serves the interests of society [57]. Honesty is among one of the five ethical values orientations for public administration which has inclusiveness to morality of public servants [58]. Thus:

- H2. Honesty is positively associated with organizational ethical climate in local public administration.

In general, public administration is expected to maintain a level of morality tucked with 'integrity' which maintains organization credibility and serves the interests of society [2], [12]. In developing countries, the moral dilemma of integrity in public organization is prominent and is flawed by systemic corruption. Integrity is taken as act of public administration in accordance with the relevant moral values and norms [4]. In practice, integrity requires that public organizations should be consistent with moral obligations [59].

- H3. Integrity is positively associated with organizational ethical climate in local public administration.

Market value in public administration transcends public servants with elements of managerialism and 'efficiency' which indicates that a public sector should make good use of resources to achieve desired results [60]. Economic crisis and fiscal scarcity emphasize the cost saving services and cost

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efficiency in public services which makes local public administration more efficient. We derive the following hypothesis:

- H4. Efficiency is positively associated with organizational ethical climate in local public administration.

The work of public services in local public administration requires attentiveness and 'responsiveness' to public [61]. It is important for public sector to adopt market values as espoused in the public sector reforms to be more participatory with principle theme of responsiveness of public administrators. We hypothesize:

- H5. Responsiveness is positively associated with organizational ethical climate in local public administration.

'Impartiality' is the ethical principle to which public administration guides its actions and selects justification for public action [5]. Public sector should include racial and ethnic groups in participatory process without bias and prejudice towards specific group interests.

- H6. Impartiality is positively associated with organizational ethical climate in local public administration.

Moderators

In addition to presenting six factors of organizational ethical climate, two factors moderating these hypothesized associations are presented in Fig. 1. These moderating factors present explanation and further description.

Accountability

Accountability stands for ensuring that public sector organizations are answerable for their actions [62]. Accountability rests on each public servant to act in the public interest and account for public in their actions. Accountability therefore is an ethical virtue, which is carried out by organizations ethical climate to improve public service ethics. Organizational ethical climate argues that good ethics are the core values of organizations and command the public servants to be accountable to society for their actions. Accountability in public administration is defined by [63]:"Accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives". The moderating effects of accountability on public administrations' ethical values may increase the credibility of organizations and public officials.

- H7: Perceived accountability moderates the relationships between (a) social justice, (b) honesty, (c) Integrity, (d) efficiency, (e) responsiveness, (f) impartiality and organizational ethical climate.

Transparency

With regard to the public service ethics, transparency means that public sector should act in a manner that should be open and visible to citizens and customers [5]. Public administration should give reasons for their actions and decisions related to stakeholders [64]. "In public administration, transparency refers to the unfettered access by the public to timely and reliable information on decisions and performance in the public sector" [63].

- H8: Perceived transparency moderates the relationships between (a) social justice, (b) honesty, (c) Integrity, (d) efficiency, (e) responsiveness, (f) impartiality and organizational ethical climate.

III. RESEARCH METHODOLOGY

Ethics are regarded as ethical standards and choice of action of public administrations that have certain insights in their preferences [65], [66]. This study has used quantitative approach to get insights on the importance of public service ethics in local public administration and hypotheses are tested on the basis of perceptions of local officials. The data collection of this study is carried out within standardized paper and pencil survey and this study presents results on the importance of public service ethics from a survey of 150 local public officials. The questionnaire includes a set of questions reflecting importance of public service ethics in local public administration using a7 -point Likert Scale.

A. Sample and Data Collection Procedure

In this research, a survey questionnaire is used to get empirical data on public service ethics and values from local officials working in local public administration organizations. To reach local offices, personal visits are arranged to conduct survey on the importance of public service ethics in local offices.

The participants for this study include local public officials from six urban cities of two provinces in Pakistan and participants are recruited by using purposive sampling technique [67]. This technique enables the researcher to select participants based on their ability to contribute and as it happens in much of empirical research, so this study also faced problem to reach a high enough number of respondents, particularly for people in-service in districts. In order to harvest more responses, several visits were made by authors to local public organizations. Urban local government public offices of six cities from two provinces participated in this study. Both provinces are democratically governed and have rich culture in language and social norms.

Between June and August, 2017, questionnaires were completed by local public officials in urban city in local public administration offices. Total 180 questionnaires were distributed in both provinces, 30 in each city to have representation from all government offices. To provide anonymity, the purpose of the study was explained by authors and participants were not identified by name or designations to maintain confidentiality. All major local public organizations subunits (services, health, fire, police, revenues, education and so forth) participated in the study. Out of total 180 questionnaires, 150 participants returned usable questionnaires for a response rate of 83 percent.

B. Type of Items and Questions Used

The public service ethics constructs included in survey are adapted largely from [5] as a way to identify which ethics are considered most important in local public administration of

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Pakistan in context of religious, social and cultural underpinnings. The survey design was intended to provide common understanding of the ethics under consideration in local public administration. The survey instrument was consisted of two parts, the first part was about respondents' demographic information including age, gender and work experience and the second part consisted of main variables.

The concepts of the significance of ethics in public administration are emerged from a careful reading of indigenous values and organizational environment. In questionnaire, five main variables (social justice, honesty, efficiency, responsiveness, and impartiality) were adapted from [5] and one main variable (integrity) was adapted from [4] but these five public service ethics were identified for analytical purposes that are important to in local public sector in Pakistan. The moderating variables (accountability & transparency) are also adapted from [5] and modified in Pakistani context to reflect the intensity of moderators for public service ethical climate. Each variable was defined in questionnaire to guide participants apart from items of constructs. The items and statements of each construct were modified by authors according to the specification of research context and to get the insight of each construct from respondents.

To measure the extent of ethical climate presence, four-item is used and two-item is employed for each construct of public service ethics to measure the construct and the scales of measurement for all constructs were expressed on seven point Likert scale, affixed "1 = strongly agree" to "7 = strongly disagree".

C. Statistical Measures and Analyses Used

A range of standard tests were conducted to analyze the data:
- Cronbach's Alpha reliability tests to test the internal validity of the combined variables that sets of items aim to reliable measure.
- Descriptive analysis of all items (means (M), median, standard deviation (SD)) to observe which variables are most important.
- Regression tests to test the significance of variables and to test the hypotheses.

IV. RESULTS

A. Respondents' Characteristics

Related to demographic characteristics (Table I), it is shown that 83.33% are males and 16.67% are females among the respondents. Nearly half of the respondents, 63.33%, are aged between 25 to 35 years, 26.67% are aged between 36 to 45 years and 10% respondents are between 46 to 60 years age bracket. In terms of work experience, 55 (36.67%) respondents have 5 to 10 years work experience, 70 (46.67%) 11 to 20 years work experience and 25 (16.66%) 21 to 30 years' experience. The prominent characteristics of demographic information of the participants depict that gender divide is more towards to male officers. Majority of the respondents are quite young that fall in between 25 and 35 years of age bracket. Considering the work experience of the respondents, it is shown that majority of the respondents have 10 to 20 years of work experience which gives better roadway for analyzing ethics in public administrators.

TABLE I
DEMOGRAPHIC PROFILE

Characteristics	Frequency (N= 150)	Percentage (%)
Gender		
Male	125	83.33
Female	25	16.67
Age		
25 -35	95	63.33
36 -45	40	26.67
46 -60	15	10.00
Work experience		
5-10 years	55	36.67
11-20 years	70	46.67
21-30 years	25	16.66

B. Cronbach's Alpha Reliability Tests

Confirmatory factor analysis (CFA) is conducted (reported in Table II) of all latent constructs and items to determine the reliability and validity of the research model [95]. To measure the latent constructs, reliability of scales is initially assessed via Cronbach's alpha coefficient and social scientists suggest that Cronbach's alpha should be over 0.7 for a scale to be considered reliable [96], [97]. In Table II, all Cronbach's alphas range from .72 to .89. It shows that Cronbach's alpha is above 0.7 of all constructs. The convergent validity of the measurement model can be assessed through composite reliability and the average variance extracted. The average variance (AVE) exceeds 0.5 and composite reliability exceeds 0.7, the acclaimed value is considered valid [68]. Thus, reliability and convergent validity of measurement model is confirmed.

C. Descriptive and Correlation Analysis

The discriminant validity of latent constructs is established since all square roots of the AVEs are much larger than the construct correlations (Table III), which indicates positive evidence of construct validity for the measures used in this study. The descriptive results indicate that the perceptions of respondents with higher mean score are highly evaluated by the respondents compare to those which have a low mean score.

Pearson correlation analysis method is used to test the linear correlation between variables in Table III. Initially, the data are explored via zero-order correlation analysis and it is found that organizational ethical climate is positively correlated to honesty, accountability and transparency (Table III). Only honesty out of the six antecedents (social justice, honesty, integrity, efficiency, responsiveness & impartiality) is strongly statistical associated to organizational ethical climate. In contrast, all antecedents are statistically significant with accountability and transparency. The correlation between demographic and main variables indicates no association except work experience with honesty, accountability and transparency. Thus, tentative evidence found no support of

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H1, H3, H4, H5, and H6, while support is found for H2. The finding of a strong association between honesty and organizational ethical climate demonstrates the importance of the religious values in Pakistani society as religiosity is one of the determinants of ethical attitude [31], [32].

TABLE II
RELIABILITY AND CONVERGENT VALIDITY

Constructs	Cronbach's alpha	CR	AVE	Items	Loading	T- statistics
Organizational Ethical Climate	.80	.93	.71	Local public administrators give importance to ethical values at priority.	.90	12.46
				Local public administrators opts ethical values at work place.	.92	14.12
				Local administrators are conscious of their actions in official matters.	.95	21.12
				Officials consider values recognition in ethical decisions.	.88	19.69
Social justice	.74	.92	.66	I can find recognition of social justice practice in my organization.	.95	14.58
				In me and my office members, social justice promotes the interest of all ethnic groups, minorities and least advantaged.	.88	20.26
Honesty	.83	.85	.66	I can identify honesty in office work.	.90	15.16
				I and my office mates promote truthfulness in organization.	.83	18.69
Integrity	.82	.91	.77	I find integrity in office work.	.92	13.39
				I believe that I and my colleagues serve for the interest of society.	.87	12.66
Efficiency	.72	.91	.65	I can identify efficiency in office work.	.83	14.22
				I and my colleagues make good use of resources.	.82	18.69
Responsiveness	.73	80	.61	I can identify importance of responsiveness in my organization.	.77	20.39
				I feel that I and my colleagues are responsive in listening to the views of public.	.73	19.73
Impartiality	.80	.84	.72	I find in my organization equal treatment to all people.	.82	14.22
				I believe my organization works to improve the lives of all people without making any difference in ethnic groups.	.73	16.45
Accountability	.89	.94	.87	If organization accounts individuals for their actions and promotes accountability at preference then ethical conduct is strengthen.	.95	19.46
				I feel accountability makes all officials conscious and alert them to act ethically.	.94	14.97
Transparency	.89	.93	.80	Implementation of transparency in organizations, openness in providing visible, accurate and accessible information to public ethical conduct.	.91	12.97
				I feel transparency in organizations improve ethical conduct of officials.	.92	14.19

TABLE III
DESCRIPTIVE STATISTICS, DISCRIMINANT VALIDITY AND CORRELATIONS

		Mean	S.D.	1	2	3	4	5	6	7	8	9	10	11	12
1	Ethical Climate	4.01	1.58	**.77**											
2	Social Justice	4.48	1.51	.04	**.79**										
3	Honesty	4.39	1.19	.16**	.15**	**.76**									
4	Integrity	5.46	1.49	.11	.28**	.18**	**.75**								
5	Efficiency	4.02	1.94	.12	.29**	.30**	.23**	**.82**							
6	Responsiveness	5.38	1.42	.10	.58**	.21**	.16**	.21**	**.81**						
7	Impartiality	5.43	1.38	.08	.20*	.34**	.23**	.16**	.30**	**.80**					
8	Accountability	5.58	1.54	.15**	.36**	.62**	.46**	.44**	.41**	.59**	**.90**				
9	Transparency	5.72	1.93	.13*	.46**	.43**	.52**	.27**	.16**	.31**	.27**	**.89**			
10	Age	3.14	1.58	-.09	.06	.03	.02	.01	.07	.05	.10	.11	1		
11	Gender	3.36	1.16	.05	.11	.08	.11	.07	.02	.13**	.18**	.27**	.12	1	
12	Work experience	4.42	1.10	-.10	.09	.16**	.19	.33	.29	-.16*	.21**	.18*	.19**	.17**	1

** <.01 level, * <.05 level

Bold numbers on diagonal indicate the square root of AVE extracted for each construct

In order to evaluate the effects of multiple factors and to facilitate the testing of the forwarded hypotheses, a multivariate analysis test is required to know associations among variables. Various types of multivariate techniques suggest that regression analysis proves the appropriateness for hypotheses testing [68]. In this study a moderated regression is employed and in contrast to simple linear multiple regression models, moderated regression employs what are known as "moderator" effects within the regression model. Moderated regression applies within the regression model which allows the slope of one or more of the independent variables to vary across values of the moderator variable. In a moderated regression, the main variables are entered in the normal way. However, to incorporate potential moderating effects, any moderating variable is multiplied by each of the main antecedents in turn, to create new factors. The two moderators (accountability and transparency) in this study are incorporated through the inclusions of 12 additional antecedents generated by multiplying each of the six main variables (antecedents) by the two moderating factors.

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D. Regression Analysis

Moderated regression is conducted to analyze the relationship between ethics and organizational ethical climate in local public administration in Table IV. A primary concern of any multivariate statistical procedure is the establishment of the goodness-of-fit of the statistical output. The coefficient of multiple determinations is commonly used to gauge the proportional variance of the dependent variable from its mean, which can be explained by the independent variables [69]. The higher the value of R^2, the greater the explanatory power of the regression equation (R^2 always ranging from zero to one). In this study, the calculated equation generates an R^2 of 0.628. This suggests that over 62% of the variation in the ethics (antecedents) of local public administrators is accounted by the independent and moderating factors included in the study. The statistical significance of a regression coefficient is gauged via a t-test; the overall explanatory power of regression models is measured with an F-test. The F-test is the ratio of explained to unexplained variance, an F statistic greater than the critical value of F being statistically significant [70]. In the current model the F statistic is highly statistically significant ($p > 0.001$) suggesting that the model is strong.

A significant positive association of honesty with ethical climate is in local public administration ($\beta = 1.19$, $p < .05$) supporting H2. However, H1, H3, H4, H5, and H6 are not supported as there is no significant positive association of social justice, integrity, efficiency, responsiveness and impartiality ethics with ethical climate in public administration at local level.

H1-H6 respectively argue that social justice, honesty, integrity, efficiency, responsiveness and impartiality are positively associated with the organizational ethical climate in public administration. Regression analysis supports the tentative evidence of linkages that emerged from correlation analysis in that honesty ($p > 0.01$) is positively associated with ethical climate. Thus, a significant positive association of honesty with ethical climate is in local public administration ($\beta = 1.19$, $p < .05$) supporting H2.

V. CONCLUSIONS AND IMPLICATIONS

The earlier review of existing literature on public service ethics indicated that ethical values in organizational climate differs on the basis of culture, context and need [1], [11], [20], [21]. The previous studies explored importance of core ethics in different organizations [71]-[74] and some studies reconnoitered administrative ethical norms not only at the organization level but also on broader level of public sector accountability and transparency [75]-[77]. Accountability and transparency emerged as causal moderators that may moderate linkage between ethical behavior and organizational ethical climate [14], [78]. Consequently a research model of the ethical climate antecedents and moderators in public administration is developed in this study. The main conclusions, contribution and implications of this study are discussed below.

TABLE IV
REGRESSION RESULTS

Variables	Path coefficient	t values
Constant	-0.01	-0.82
Associations		
Hypothesis 1: Social Justice	-0.05	-1.42
Hypothesis 2: Honesty	0.19	1.73**
Hypothesis 3: Integrity	-0.02	-1.46
Hypothesis 4: Efficiency	-0.01	-0.29
Hypothesis 5: Responsiveness	-0.03	-1.01
Hypothesis 6: Impartiality	-0.07	-0.94
Moderators - Accountability		
Hypothesis 7a: Social Justice*(Acc)	0.31	5.54***
Hypothesis 7b: Honesty*(Acc)	0.16	3.48**
Hypothesis 7c: Integrity*(Acc)	0.08	1.97*
Hypothesis 7d: Efficiency*(Acc)	0.13	1.80*
Hypothesis 7e: Responsiveness *(Acc)	0.12	2.92**
Hypothesis 7f: Impartiality *(Acc)	0.19	1.73**
Moderators – Transparency		
Hypothesis 8a: Social Justice*(Tran)	0.16	1.75**
Hypothesis 8b: Honesty*(Tran)	0.30	2.74*
Hypothesis 8c: Integrity*(Tran)	0.15	3.15*
Hypothesis 8d: Efficiency*(Tran)	0.26	1.52*
Hypothesis 8e: Responsiveness*(Tran)	0.23	1.89**
Hypothesis 8f: Impartiality*(Tran)	0.17	1.42*
Adjusted R^2 =		0.628
Number of observations		150
F statistic ($df_1 = 19$, $df_2 = 115$)		32.11

* Significant at the 10% level (one-sided test); ** Significant at the 5% level (one-sided test); *** Significant at the 1% level (one-sided test).

A. Main Conclusions

The findings of the analytical framework indicate that in terms of the distinction made among public service ethics, it can be said that traditional, religious and cultural ethics occupy more important place in ethical climate of local public administration in Pakistan. Only 1 out of 5 of the most preferred public service ethic (honesty) can be considered as emerging ethic. Although, honesty can be regarded as traditional cultural ethic implanted with religion and it was expected that public servants are more sensitive towards religion notions. The unexpected difference of association of other antecedents with ethical climate can be interpreted as consequences of widespread corruption and public service ethics as a concept by itself is quite new thing for local public administration. The ongoing political and administrative culture of Pakistan devaluated core public service ethics in local public administration and local officials are more occupied with political and bureaucratic considerations.

In brief, the findings of regression results indicate that there is no significant support to H1, H3, H4, H5 and H6 while a significant support is found for H2. H7a-f and H8a-f respectively argue that H7a-f and H8a-f respectively show that accountability and transparency moderate the links between, social justice, honesty, integrity, efficiency, responsiveness, impartiality and organizational ethical climate in local public administration. Accountability and transparency moderate the links between ethics and organizational ethical climate. Thus H7a-f and H8a-f are supported as there moderating effects of

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accountability and transparency are visible.

Accountability frames the relationship between an actor (organization) and forum (public, stakeholders) and accountability and transparency are connected with each other as formal obligations in public sector. The distinctive public purpose of public organizations is commitment to accountability and transparency and these values are associated with ethical considerations. The range of accountability and transparency indicate the most important contributing factors to ethical climate. Public trust in government has diminished and accountability and transparency can enhance the competency of local public administration.

Transparency International (TI) reports in the Corruption Perceptions index (CPI) 2017 that Pakistan is the 117 least corrupt nations out of 180 countries [95]. Ethical climate, accountability and transparency are the most problematic areas in Pakistan public service. The public service is equipped with weak legal rules and institutions for accountability and transparency. The religion underpinnings did not have significant impact on curbing corruption and on ethical climate except honesty slogan on surface level. Religion cannot stand alone to reform the ethical values in public service at local level unless the political system supports right kind of accountability and transparency. The importance of accountability and transparency is needed to modify the ethical climate of public service as obvious from results.

a. Contributions and Implications

The current study supplies an empirical contribution through empirically testing, a research model of the antecedents and moderators of ethical climate in local public administration. While prior studies have focused on several corresponding fields related to ethical decision making and moral development [4], [49], [79]-[82], this study conceptualizes empirical contribution verifying model of antecedents and moderators in organizational ethical climate. This study is the first of its kind to provide initial step in developing countries to conduct survey research to test hypotheses and this study concentrates on modeling between local public administration ethics with accountability and transparency effects providing useful insights for both theory and practice.

A second contribution sprouts from the findings of moderated associations of accountability and transparency. During the preliminary exploration of data on moderating effects of accountability and transparency, correlation analysis and simple regression analysis indicated that both accountability and transparency were associated with organizational ethical climate to modify the other antecedents of public service ethics. However, in both cases, the use of moderated regression analysis found that both factors were associated with ethics in moderating relationship between ethics and organizational ethical climate. These findings are important for a number of reasons. Such results demonstrate the complexity of links between other concepts of ethics, especially in the public organization environment in Pakistan.

In this way, the current study highlights the importance of developing and evaluating accountability and transparency frameworks that incorporate public organizations for effective ethical climate.

In developing countries, many local public administrations presume that public organizations are often subject to central or provincial ethics laws, so there is no need to attuned public service ethics integrity especially at local level. Most municipalities enact public service ethics covering only financial disclosure and accountability and transparency is only counted for financial matters officially rather than coverage of other public service ethical standard accountable to public. This may well be particularly important for practice of public service ethics in developing countries. Although it is often argued that personal ethical values mirror professional actions, such claims appear somewhat imprudent. While significant insights into ethics and organizational ethical climate have received increasing scholarly interest in recent years, empirical studies have shown that accountability and transparency make more efficient public organizations and officials [83]-[85].

Implications also arise from the magnitude of associative links (Table IV) of six ethics presented as antecedents in this study. In particular, the link between concept of honesty in organizational ethical climate in local public administration and moderating effects of accountability and transparency are worthy of further discussion. Local municipalities in cities are bound to the local culture and indigenous values with an emphasis on personalism, paternalism and particularism in South Asian countries that are sometimes asserted to be different than western values. Nepotism, favorable considerations, bribing public officials and giving of gifts in return of favors is common in many South Asian countries. The universal public service ethics or ethics more important in western countries are not necessarily getting equal importance in other parts of the world. Some civic fundamental values are considered same in all societies such as fairness, truth, honesty and human dignity but the cultural, religious norms and traditions strongly influence the public service ethics of that country. So the results from regression equation show weak magnitude of five ethics social justice, integrity, efficiency, responsiveness and impartiality that is endorsed by local public administration and the association is not significant with ethical climate. Only presence and practice of honesty is acknowledged by local public administration and this contradictory result supports growing body of commentaries that argue that preference of religious ideology also exist in ethical values [86], [87] and accountability and transparency moderating effects on public service can modify other ethics.

It is obvious from the views of local public officials that public service ethics may increase the standard of ethical climate of local organizations with the help of accountability and transparency. Accountability and transparency can regulate more easily the ethical standards at local government level than provincial or national level and can smooth the ethics infrastructure while guiding, managing and controlling the public offices at local level. The local officials realize that

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the notions of accountability and transparency as moderators are inextricably intertwined with managerial, ethical and political values to prepare local public organization for more public interest. This result is of importance for both theorists and practitioners. In relation to theory, results support that understanding of accountability and transparency effects might be conditional in organization culture and in different services starting from local level to train the public organizations to be more ethically strong [81], [85], [88], [89]. The strength and magnitude of the link between accountability, transparency and other ethics demonstrate that moderating effects might correspond to public service. However, consistent with a number of leading theorists [14], [22], [72], [90], [91], it is possible to argue that these results suggest that accountability and transparency may well educate public organizations for ethics in management and in organizational ethical climate. Pakistan and other South Asian developing countries are struggling to rise above the curse of poverty, inequality and overall from the situation of underdevelopment. Accountability and transparency starting at local and regional level can enforce organizational ethical climate in local public organizations. The failure to ensure strong local public administration is the main hindrance for solid transparent and accountable local government.

Unlike public administration in central and provincial level, the local public sector is primarily responsible for ensuring the provision of direct services. They are most likely to face the public and ethical capacity is most critical for local decision makers. In response to the demands for greater accountability and transparency, many developing governments are moving away from hierarchical structures toward a more decentralized model. The changing public administration requires strict accountability and transparency in public sector. More practically; these findings highlight the need for accountability and transparency for local organizations to focus attention on increasing accountability and transparency normative assessments. Inclusion of accountability and transparency in public service environment can increase efficient working and trustworthy public officials.

The study also generates a more general contribution to existing knowledge of public management. Early studies have explored the results oriented management involving ethical decision making [14], [19], [90]. This study contributes understanding of links between public service ethical dilemmas in public organizations. The current study makes an empirical contribution through applying a greater understanding of moderating factors (accountability & transparency) influencing and maintaining managerial techniques blended with ethical systems. Finally we pull that individual ethics are personal responsibility and managers are compelled to instill ethical consciousness in accountable organization environment [1].

While, this study adds number of contributions to theory and implications for practice, it has some limitations of research design and methods. First, as with much contemporary research, the current study survey questionnaire may not fit in actual practices in the local offices. So the design of the study prevents absolute causal claims that can lead to biased perceptions of respondents. Hence, the research design needs more improvements and the study focuses on a relatively small sample and moderating variables. Other factors not addressed in this study may also be of importance and it is not sufficient to generalize to the immense population of public administrators in Pakistan. Finally regarding instrumentation of public service values' assessment, this study tools only address presence of ethics in local public administration that may not get fit in all contexts.

The interesting as well as unexpected results show a pathway for future research on broader perspectives. This study may stimulate similar research in other developing countries to find the replication of our research.

b. Recommendations for Policy Settings

This study makes several suggestions to improve the situation in Pakistan and generally in other developing countries. First, the study found that honesty is recognized as leading ethic in dealings with public organizational ethical climate and official matters apparently. Presence of public service ethics are understood broadly in minds of local public administration but real practice is vague. The absence of practice of social justice, integrity, efficiency, responsiveness and impartiality does not stand for this that there is total denial of these ethics in local public administration but it indicates the arrogance of organizational ethical climate on the awareness of certain ethics. Accountability and transparency are potential moderators for local public administration to make them accountable and to be afraid of consequences. In developing countries, accountability and transparency are only implemented as result of internal and external pressure which demands cautious attempt towards transparent and accountable managerialism equipped with reform programs and training on ethical practices.

Second, favoritism, nepotism and corruption are the major challenges as unethical practices in Pakistan and there is urgent need to put in place an effective and efficient institutional mechanism to checkmate the menace of corruption at grassroots level. The phenomenon of social media power has created awareness and sensitivity in public organizations to be transparent and accountable to public and public involvement though online communication is started to inform for unethical action of public offices.

Third, to build local organizations integrity, accountability of local offices must be effective and transparent and rules of local organizations should be modernized to integrate public service ethics in local public organizational ethical climate in developing ethical behavior. Decentralization in local organizations is needed to make public sector more accountable and to create ethical environment.

Fourth, reformations are not only required in local public offices but they are essential to be implemented in all public organizations which are providing services to public to cater smooth ethical dealing in public sector [93]. This study proffers the opportunity for public sector organizations to implement ethical codes and strictly implement accountable

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atmosphere and create ethical climate in organization [94].

This study shows the views of local officials in context with accountability and transparency and the findings of this study show the need of integrity in local public administration [93], [94]. Local public administration offices are not well equipped with training of ethical working and professional development so there is need of legal laws entangled into organizational regulations [94]. It is concluded that the current study provides a number of interesting insights into the direct and moderating links between ethics and ethical climate of public sector. The proposed model provides a basis for future studies across a range of settings to examine the roles of accountability and transparency in the relationships between ethics and organizational ethical climate.

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