

Trainee auditors' perception of ethical climate and workplace bullying in Chinese audit firms

Ethical climate
and workplace
bullying

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Abstract

Purpose – The purpose of this paper aims to investigate the relationship between the audit firm's ethical climate and workplace bullying perceived by trainee auditors in Chinese audit firms.

Design/methodology/approach – An Ethical Climate Questionnaire and a Negative Acts Questionnaire are adapted from the existing organization studies and business ethics literature to fit in the audit firm context and are administered in a survey on 205 trainee auditors with a four-month long work placement in audit firms. SPSS is used in statistical analyses and tests.

Findings – This study confirms that some but not all types of organizational ethical climate significantly affect the perceived workplace bullying in audit firms. The results of testing for the relations between workplace bullying and ethical climate after breaking down workplace bullying into the work-related and person-related bullying sub-categories provide some different conclusions. Besides the impacts of the ethical climate on workplace bullying, this paper also finds out that trainee auditor's gender, the leader-subordinate gender difference, firm size and audit engagement team size are more likely to affect the perception of one or more of the bullying categories in audit firms.

Practical implications – This study implies some guidance for the audit firms to establish healthy ethical climates that can help them to recruit, train and retain young skilled auditing professionals.

Social implications – The findings of this study imply that a healthy ethical climate can help develop the audit profession and markets by deterring workplace bullying in audit firms.

Originality/value – This paper extends the organizational studies on the impact of the audit firm's organizational ethical climate on workplace bullying in the auditing profession. It also extends the gender roles in organization studies by stratifying the levels of workplace harassment.

Keywords Workplace bullying, Audit firm, Ethical climate, Trainee auditor

Paper type Research paper

1. Introduction

Workplace bullying has been an increasingly important research topic in organization studies and the business ethics literature. As [Creasy and Carnes \(2017\)](#) point out, workplace bullying usually harms organizational functioning and leads to negative organizational outcomes. [Samnani and Singh \(2012\)](#) offer a brief review of 20 years of workplace bullying research and classify the antecedents and consequences of workplace bullying at the individual, group, organizational and societal levels. [Appelbaum et al. \(2012\)](#) review the causes, consequences and controls of workplace bullying in the existing business ethics literature. Both reviews have attracted increasing academic attention of organizations and business ethics researchers. [Shafer \(2008\)](#) uses the theoretical framework of the organizational ethical climate developed by [Victor and Cullen \(1987\)](#), [Victor and Cullen \(1988\)](#) and [Cullen et al. \(1993\)](#) to depict the ethical climates in Chinese audit firms.



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Audit markets in China are huge but there is demand for a healthily growing public accounting profession. However, a desperate truth is that there is an urgent lack of professional ethical considerations in the current Work Placement Educational Programs in Chinese universities (Liu, 2012). Workplace bullying has always been disruptive and threatening to the audit firms in China, and it is related to the organizational culture (Liu and Wang, 2014).

Though the Chinese traditional culture of collectivism always gives priority to silencing individual complaints or rebellious voices for the sake of organizational interests in the workplace, some Chinese scholars have recently spelled out workplace bullying issues. For example, Lyu and Zhu (2019) contend that workplace ostracism is prevalent in Chinese organizations and job markets and that an increasing research interest has been concentrated on the potential effects of this common form of workplace bullying. A search for similar topics in the most well-known academic databank China National Knowledge Infrastructure (CNKI) produces null result for the key word “workplace bullying” (“*zhichang baling*” in Chinese), but 76 papers for “workplace ostracism” (“*zhichang paichi*” in Chinese) and 22 papers for “cold violence in workplace” (“*zhichang lengbaoli*” in Chinese) (CNKI, 2019). Most of those studies in the Chinese language associate workplace bullying issues with organizational effects, outcomes and culture.

This study focuses on whether and how organizational ethical climate affects workplace bullying in Chinese audit firms, specifically in the perception of new entrants to the auditing profession. It has made two major contributions to the existing audit firm literature: one is to extend the organization studies on ethical climate in audit firms (Shafer, 2008) by testing the impacts of the audit firm’s organizational ethical climate on workplace bullying perceived by the new entrants to the auditing profession; the other is to include gender roles in organization studies by stratifying the levels of workplace harassment.

Besides this introduction, this paper is organized as follows: Section 2 includes definitions of key concepts, a review of the existing literature and a proposal of the research hypotheses, Section 3 explains the research methodology, Section 4 presents the empirical results and discussion and Section 5 summarizes and provides conclusions, implications and limitations of this study.

2. Key concepts, literature review and research hypotheses

2.1 Key concepts

2.1.1 Workplace bullying. Since the latter half of the 20th century, organization studies and business ethics circles have shed their insights on the deviant and disruptive workplace phenomenon of bullying. The term “workplace bully” has been predominantly used by researchers from European and Australian backgrounds (Sheehan, 1999; Samnani and Singh, 2012), while in North America, this workplace issue has been studied under different names, among which the most frequently used ones are “negative acts in the workplace”, “workplace aggression”, “workplace mistreatment” and “workplace deviant behavior” (O’Leary-Kelly *et al.*, 1996; Neuman and Baron, 1998; Appelbaum *et al.*, 2012). Claybourn (2011) takes a socio-psychological view of workplace bullying and describes it as deviant behavior that is frequent and persistent enough to render relevant ethical standards no longer applicable in the organization. A general view is that workplace bullying is a deviant behavior toward a weak-positioned employee, and workplace bullying targets are those employees who cannot protect themselves and their interests in an organization (Olweus, 1995).

Some existing literature has offered systematic definitions and categorizations of workplace bullying. Lavan and Martin (2008) describe workplace bullying as three levels (individual, group and organizational levels) and seven categories of negative acts. Harvey *et al.* (2009) name five categories of workplace bullying: name-calling, scapegoating, work pressure, sexual harassment and physical abuse. Following the early definitions, Bulutlar

and Öz (2009) classify workplace bullying into four categories of personal attacks, physical threats, work-related bullying and underestimation in the workplace.

More recent studies focus on the impacts of workplace bullying on organizational performance. Creasy and Carnes (2017) examined the effect of project manager bullying tactics on team members' behavior and perceptions, and they conclude that workplace bullying decreases performance in terms of team learning, innovation and project success. Rajalakshmi and Naresh (2018) pointed out that there has been an increasing academic interest in the investigation of how the psychological contract affects job outcomes and workplace bullying behaviors among employees. Paciello *et al.* (2019) use a cluster approach to examine the phenomenological configurations of and exposure to bullying in the workplace, and they find that discrete negative emotions can result from work, coping strategies and moral disengagement.

A widely accepted definition of workplace bullying is the one given by Einarsen and Raknes (1997) which means those repeated, persistent and continuous negative acts in the workplace such as aggressive attacks, insults, abuse, harassment and underestimation. Einarsen *et al.* (2009) simplified workplace bullying into three primary negative acts in the organization, i.e. work-related bullying, person-related bullying and physical threats. These two definitions and categorizations of workplace bullying in terms of negative acts are adopted in this paper and are integrated with the Negative Acts Questionnaire (NAQ) used by Bulutlar and Öz (2009) to generate the instrument for measuring workplace bullying in audit firms perceived by trainee auditors. Considering the rarity of physical threats in the knowledge and competence intensive audit profession, the NAQ items relating to physical threats have been deleted in this study.

2.1.2 Ethical climate. Cullen *et al.* (1989) stated that an ethical climate is an indispensable part of organizational culture, and it enables the organizational culture to take concrete forms such as rules and procedures. Organizational ethics can be regarded as part of corporate social responsibility, usually referring to the organization's ethical or social obligations to its employees, and there are significant associations between organizational ethics and work outcomes (Koh and Boo, 2004). Martin and Cullen (2006) extended the study of individual-level work climate outcomes to the employee's perception of the organization's ethical climate. Among those factors affecting workplace bullying, the ethical climate is considered the most important organizational element in determining the causes, consequences and controls of workplace bullying (Samnani and Singh, 2012; Appelbaum *et al.*, 2012). Victor and Cullen (1987, 1988) and Cullen (1993), by defining ethical climate and designing and refining the instrument for measuring the perception of organizational ethical climate, have laid a solid foundation for later studies on workplace bullying and ethical behaviors in organizations (Simha and Cullen, 2012).

More recent business studies reveal the fact that ethical climate is an important aspect of the organizational context (Hsien and Wang, 2016; Nedkovski *et al.*, 2017). Hsien and Wang (2016) investigated the relationship among perceived ethical climate, job satisfaction and organizational deviance, and they conclude that job satisfaction is a significant mediator of the relationship between organizational support and positive workplace outcomes. Nedkovski *et al.* (2017) find that employees' perceptions of benevolent, principled and egoistic ethical climate types significantly affect organizational trust among colleagues and the supervisor and in the organization.

Victor and Cullen (1987, 1988) and Cullen (1993) introduce another dimension, the locus of analysis proposed by Merton (1957), who categorizes the individual, local and cosmopolitan contexts within organizations when they conceptualize and develop the measurement of ethical climate. Victor and Cullen (1987, 1988) defined ethical climate as employees' common cognition of an attitude toward the internal ethical procedures and conventions in their organization. Following this conceptualization, Victor and Cullen (1987, 1988) and Cullen *et al.*

(1993) categorize organizational ethical climate into nine types from two dimensions, ethical criterion and locus of analysis (see Table I). Peterson (2002) and Nedkovski *et al.* (2017) repeat this classification of organizational ethical climate, and in this study, nine types are listed as self-interest, company profit, efficiency, friendship, team interest, social responsibility, personal morality, company rules and procedures and laws and professional code. In this paper, those nine types of organizational ethical climate are translated into the specific organizational context of audit firms.

2.2 Literature review and research hypotheses

2.2.1 General impacts of ethical climate on workplace bullying. Since employee behaviors are influenced and regulated by company rules and procedures, those who ignore or have a misunderstanding of these rules and procedures may take inappropriate actions aggressive and hostile to other members in the organization, and thus workplace bullying may occur due to ignorance or misuse of existing rules and procedures (Bulutlar and Öz, 2009). Organizational ethical climate is a common cause for internal interpersonal conflicts and negative acts (Leymann, 1996; Peterson, 2002; VanSandt *et al.*, 2006; Bulutlar and Öz, 2009). Bullying is regarded as an outcome of dysfunctional interactions between personal and organizational factors, and this deviant behavior is tolerated by an unethical workplace atmosphere (Leymann, 1996). Peterson (2002) emphasizes that certain types of ethical climate are related to specific types of deviant behavior. VanSandt *et al.* (2006) concluded that the employee's ethical awareness is positively related to the ethical climate in the organization. Whether those unethical behaviors such as workplace bullying are tolerable or not largely depend upon the organizational culture and ethical climate (Bulutlar and Öz, 2009). Conversely, organizational climates, among which ethical climate dominates the entire workplace atmosphere, influence and determine the employee behaviors such as bullying within the organization (Martin and Cullen, 2006).

Both Leymann (1996) and Einarsen *et al.* (1994) stress that repeated and persistent negative acts are always bred by a bullying atmosphere where the frequency and extent of workplace bullying increase with victims becoming weaker and prone to negative acts. Victor and Cullen (1988) argue that the most important question relating to ethical climate is its impacts on the ethical behavior of organizations and employees (Sammani and Singh, 2012).

Liu (2012) highlights the important impacts of organizational ethical climate in Chinese audit firms on trainee auditors who are about to become accounting and auditing professionals in their near future and points out in his study the lack of professional ethical considerations in the investigated cooperative accounting education programs based on audit firm internships.

A general conclusion about workplace bullying and organizational ethical climate is that there are strong relationships between this deviant behavior and certain types of ethical climate. The following review is intended to elaborate on the impacts of specific types of ethical climate on workplace bullying in audit firms.

2.2.2 Impacts of different ethical climate types on bullying and research hypotheses. Most existing studies on ethical climate and its consequences of organizational behaviors show a positive relationship between workplace bullying and egoistic organizational ethical climate.

Table I.
Categorization of ethical climate by Victor and Cullen (1987, 1988) and Cullen *et al.* (1993)

Ethical criterion	Individual	Locus of analysis	
		Local	Metropolitan
Egoism	Self-interest	Firm profit	Efficiency
Benevolence	Friendship	Team interest	Social responsibility
Principle	Personal morality	Firm rules and procedures	Laws and professional codes

Einarsen *et al.* (1994) argue that employees with egoist ethical criteria tend to achieve their own success or interests by sacrificing those of the others in the organization. This conflict of interest can be a major source of aggressive acts and workplace bullying among colleagues or between leaders and subordinates. Einarsen *et al.* (2007) analyzed the destructive leadership behavior which violates the legitimate organizational interest and find that the tyrannical and bullying leaders are always egoistic and tend to sacrifice resources and effectiveness of the organization and well-being of subordinates. Bulutlar and Öz (2009) concluded from their survey on managers that the company profit type of ethical climate increases the likelihood of workplace bullying because both the profit and effectiveness orientations support competition which intensifies workplace relations within the organization. Muethel *et al.* (2011) also find that the unethical egoist ethical climate is positively related to deviant behaviors such as bullying and organizational misconduct.

As the foregoing review indicates that egoist ethical criterion tends to increase the chance of workplace bullying in organizations, three relevant research hypotheses are developed as follows:

- H1a.* The self-interest type of ethical climate is positively correlated with workplace bullying as perceived by trainee auditors working in audit firms.
- H1b.* The firm profit type of ethical climate is positively correlated with workplace bullying as perceived by trainee auditors working in audit firms.
- H1c.* The efficiency type of ethical climate is positively correlated with workplace bullying as perceived by trainee auditors working in audit firms.

Most of the existing literature on ethical climate and its consequences of organizational behaviors show a negative relationship between workplace bullying and benevolent organizational ethical climate. Tambur and Vadi (2012) proved that there is a significant negative correlation between bullying and task and relationship orientation of organizational culture. This finding can be explained by the argument that friendly and caring interpersonal relations can alleviate tensions in the workplace and increase employee well-being (Victor and Cullen, 1988; Cullen *et al.*, 1993). Einarsen *et al.* (1994) argue that dictator leadership creates high pressure and aggression to employees in an organization, and more bullying is perceived in the workplace. Bulutlar and Öz (2009) concluded that an organization with a benevolent ethical climate provides its employees with more happiness and satisfaction of their physical, psychological and social needs, and this ethical climate creates a caring organizational culture in which employees help instead of harming each other. Vartia (1996) suggests that ineffective interpersonal communication in the workplace is one of the key factors leading to high work tensions and a pressing atmosphere where bullying can easily take place. Business studies show that effective communication not only boosts interpersonal relations in the organization but also improves the organization's social image and prestige in public (Cullen *et al.*, 1993). Appelbaum and Roy-Girard (2007) point out that if the organizational culture has no ingredient of benevolence, then the company and its employees do not care about each other, customers or society. Wimbush *et al.* (1997) find that there is a significantly negative correlation between organizational benevolence and unethical behaviors in the workplace.

In the public accounting profession, nearly all audit engagements are completed with teamwork, requiring workplace friendship, cooperation and caring for others, both in and out of the audit firm. Based on the above-reviewed views of the relationship between organizational benevolence and unethical behaviors in the workplace, three research hypotheses are raised as follows:

- H2a.* The friendship type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.

- H2b.* The team interest type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.
- H2c.* The social responsibility type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.

Another group of the existing literature has illustrated the relationships between the principled ethical climate and workplace bullying. [Victor and Cullen \(1988\)](#) explain that when an organization and its employees always adhere to the principles including rules, procedures, standards, laws and professional code both the organization and its employees would above all turn to those principles if encountered with conflicts of interests, and thus the conflicts would be easily solved or mitigated by observing the pre-set principles ([Peterson, 2002](#)). As deviant behaviors and negative acts are unethical, workplace bullying is considered conflicting with the organization's conventional principles. A significantly negative correlation between the principled ethical criterion and bullying in the workplace has been documented in [Bulutlar and Öz \(2009\)](#) based on a survey of 400 managers. In the principles-oriented organizational ethical climate, conflicts are usually about matters, not about people. People in the organization should behave in the right way to comply with those principles which are binding to all members. This ethical criterion requires a group of principled employees who understand and comply with the rules, procedures, standards, laws and professional codes.

Public accountants are typically a group of professionals whose work is mostly based on rules, standards, professional codes and legal laws. If an audit firm takes the principled form of ethical climate, both the firm and its employees should always consider above all the audit profession-related principles when they have conflicts of interest, then much of workplace bullying in audit firms can be avoided. Thus, significant negative correlations between the three types of principled ethical climate and workplace bullying in audit firms are hypothesized as below:

- H3a.* The personal morality type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.
- H3b.* The firm rules and principles type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.
- H3c.* The laws and professional codes type of ethical climate is negatively correlated with workplace bullying as perceived by trainee auditors working in audit firms.

3. Methodology

3.1 Subjects and validity control

A survey was conducted on 205 accounting interns who had just finished their four-month internships with three of the Big Four and 14 well-recognized local audit firms in South China. All the interns in the survey are junior accounting majors. They were randomly assigned to the 17 audit firms with whom the university accounting department had established close relationships and had signed bilateral cooperation agreements regarding the internships, exchange of expertise, training programs and future job recruitment. During their internships, the student interns were required to follow the mentors assigned by the host firms in practicing the accounting, auditing and taxation services. All the internships under investigation were scheduled within the peak times from around the year-end to late April when nearly all audit firms were busy with statutory audits and taxation services for their clients. Upon completion of the internships, all the interns were evaluated and graded by the administrative staff of both the university and the audit firms. The survey questions were distributed among the target respondents before May Day. The interns were invited to

complete the questionnaire anonymously, and they were told that their answers would not be counted as any part of grading results. They handed them in shortly after the brief school break. The questionnaire used in this survey was written in Chinese and used a 7-point Likert scale.

A strict review of all the 205 responses resulted in a research sample of 175 effective answers, which accounts for about 85.4 percent of the target population (see [Table II](#)).

To guarantee the truthful presentation of trainee auditors' perceptions of the measured variables in this study, the whole survey was administered with anonymity, with an introductory section stating the research purposes of this questionnaire. A pilot study was conducted among 30 trainee auditors from the population of target survey respondents before the finalized version of the adopted questionnaire in order to assure the research validity of each questionnaire item and the entire questionnaire.

3.2 Questionnaires and instruments

The two major measurements included in the survey questionnaires are adapted from the existing organization studies and business ethics literature on ethical climate and workplace bullying. Rewording and omissions of certain items are made to fit in the audit firm context.

3.2.1 Instrument for workplace bullying perceived in audit firms. [Vega and Comer \(2005\)](#) used a list of 17 physical and psychological negative or aggressive acts against subordinate colleagues to measure the degree of workplace bullying. [Lavan and Martin \(2008\)](#) consider three dimensions of workplace bullying: individual, group and organizational levels. [Einarsen and Raknes \(1997\)](#) proposed a five-dimensional scale for measuring workplace bullying: personal derogation, work-related harassment, social exclusion, social control and physical abuse. [Bulutlar and Öz \(2009\)](#) re-categorized the five-dimensional scale into four groups of workplace bullying including personal attacks, physical threats, work-related bullying and underestimation.

This study measures the perceived workplace bullying in audit firms by editing the NAQ adapted from [Einarsen and Raknes \(1997\)](#) and [Bulutlar and Öz \(2009\)](#) into 15 questions (available from the author upon request). A 7-point Likert-type scale is used to measure the frequency of workplace bullying perceived. Considering that underestimation items are all related to job assignment and performance evaluation, this study merges those three underestimation items used in [Bulutlar and Öz \(2009\)](#) into the category of work-related bullying. Eventually, the instrument for workplace bullying of this study contains 15 questionnaire items which are classified into two categories of work-related and person-related bullying in the workplace (their Cronbach Alpha values are 0.893 and 0.913, respectively, and the entire scale's Cronbach Alpha value is 0.935).

3.2.2 Instrument for ethical climate in audit firms. [Victor and Cullen \(1987, 1988\)](#) and [Cullen et al. \(1993\)](#) developed and refined the Ethical Climate Questionnaire (ECQ) to assess employee perceptions of climate in their work organization. This instrument includes 36 statements, four for each of the nine theoretical climate types. More recent ethical climate

	Number	Percent (%)
<i>Questionnaires Distributed</i>	205	
<i>Effective Questionnaires</i>	175	85.4
<i>(Among which)</i>		
<i>Male</i>	42	24
<i>Female</i>	133	76
<i>Big 4 Firms</i>	24	13.7
<i>Big National</i>	55	31.4
<i>SM National</i>	96	54.9

Table II.
Summary of
questionnaire
responses

studies, such as Peterson (2002), Bulutlar and Öz (2009) and Elçi *et al.* (2009), also adapt this instrument for measuring workplace ethical climate.

This study modifies the 36-item questionnaire from Victor and Cullen (1987, 1988) and Cullen *et al.* (1993) to fit into the specific context of audit firms. The modified instrument produces satisfactory validity in measuring the nine types of ethical climate in audit firms (with an overall Cronbach Alpha value of 0.904). This study presents the validity statistics of measurements for nine types of ethical climate, ranging from 0.692 for firm profit type to 0.924 for laws and professional code type (details are available from the author upon request).

3.3 Control variables

Gender effects on workplace bullying have been extensively explored in organization studies and business ethics literature, but they have led to no consistent conclusions. Some studies find that male employees are prone to be the targets of workplace bullying (Povedano *et al.*, 2015), some argue that females have more propensity for becoming the bullying targets at workplace (McDaniel *et al.*, 2001), and others conclude that gender makes no difference in ethical perception of workplace bullying (Robin and Babin, 1997). This study includes trainee auditor's gender as one of the control variables.

Further considerations of gender roles have been mentioned in the recent business ethics literature. McCabe *et al.* (2006) and Morales *et al.* (2016) argue that the female–male dichotomy proves to be insufficient in studying the impacts of gender factor on ethical perceptions and reasoning. Workplace bullying is always associated with two parties, perpetrators and victims, who are colleagues or leader–subordinate relationships (Beale and Hoel, 2011). Therefore, this adds leader–subordinate gender difference as another control variable in the investigation of gender roles in the perception of workplace bullying in audit firms.

Existing literature has presented controversial views on the impacts of firm size on the ethical climate and workplace bullying (Patten, 1995; Sweeney and Boyle, 2005). This study takes firm and team sizes into consideration of control variables.

3.4 Summary of studied variables

Table III summarizes all variables in this study. The major dependent variable of this study is workplace bullying perceived by trainee auditors (denoted by BULLYING). This dependent variable is divided into two elements of work-related and person-related bullying (denoted by BULLYING_WR and BULLYING_PR, respectively). There are nine explanatory variables under investigation, which are derived from the measurement instrument adapted from the existing ethical climate literature. They are nine types of ethical climate denoted by ECQ_{*i*}, where *i* ranges from 1 to 9, representing the ethical climate oriented with self-interest, firm profit, efficiency, friendship, team interest, social responsibility, personal morality, firm rules and procedures, and laws and professional code, respectively. Four control variables are included in regression models, which are trainee auditor's gender (denoted by GENDER), leader–subordinate gender difference (denoted by GD_DIFF), firm size (denoted by FIRMSIZE) and team size (denoted by TEAMSIZE).

3.5 Test methods

Regression models are used to test the research hypotheses of this study with data collected from a questionnaire-based survey. The following regression model (Model 1) is designed to test the hypothetical relationship between workplace bullying (BULLYING) and nine types of ethical climate (ECQs), with control variables of gender (GENDER), leader–subordinate gender difference (GD_DIFF), firm size (FIRMSIZE), and team size (TEAMSIZE). SPSS is the statistical software used to complete the analyses and hypothesis tests in this study.

Variable	Explanation	Measurement
<i>Dependent Variables</i>		
BULLYING	Workplace bullying in general	15 items in the Survey Instrument
BULLYING_WR	Work-related bullying	7 items in the Survey Instrument
BULLYING_PR	Person-related bullying	8 items in the Survey Instrument
<i>Independent Variables (Types of Ethical Climate)</i>		
ECQ1(EI)	Self-interest type	4 items in the Survey Instrument
ECQ2(EL)	Firm profit type	4 items in the Survey Instrument
ECQ3(EC)	Efficiency type	4 items in the Survey Instrument
ECQ4(BI)	Friendship type	4 items in the Survey Instrument
ECQ5(BL)	Team interest type	4 items in the Survey Instrument
ECQ6(BC)	Social responsibility	4 items in the Survey Instrument
ECQ7(PI)	Personal morality type	3 items in the Survey Instrument
ECQ8(PL)	Firm rules and procedures type	4 items in the Survey Instrument
ECQ9(PC)	Laws and professional codes type	5 items in the Survey Instrument
<i>Control Variables</i>		
GD_DIFF	Leader-subordinate gender difference	Dummy, 0 for same gender, 1 for different
FIRMSIZE	Audit firm size	Dummy, 0 for Big 4, 1 for Big national, 2 for medium or small domestic firms
TEAMSIZ	Audit team size	Average number of members on the project team
GENDER	Gender of trainee auditor	Dummy, 0 for male, 1 for female

Note(s): A list of the survey instrument items is available upon request

Table III. Summary of variables, explanations and measurements

Model 1:

$$\text{BULLYING} = \alpha + \sum \beta_i \text{ECQ}_i + \beta_{10} \text{GENDER} + \beta_{11} \text{GD_DIFF} + \beta_{12} \text{FIRMSIZE} + \beta_{13} \text{TEAMSIZ} + \varepsilon$$

(where i ranges from 1 to 9).

In further tests on the potential impacts of ethical climate types on work-related and person-related dimensions of workplace bullying, the following Model 2 and Model 3 exchange the dependent variable of BULLYING for BULLYING_WR and BULLYING_PR, respectively, with explanatory and control variables remaining the same.

Model 2

$$\text{BULLYING_WR} = \alpha + \sum \beta_i \text{ECQ}_i + \beta_{10} \text{GENDER} + \beta_{11} \text{GD_DIFF} + \beta_{12} \text{FIRMSIZE} + \beta_{13} \text{TEAMSIZ} + \varepsilon$$

(where i ranges from 1 to 9), and

$$\text{BULLYING_PR} = \alpha + \sum \beta_i \text{ECQ}_i + \beta_{10} \text{GENDER} + \beta_{11} \text{GD_DIFF} + \beta_{12} \text{FIRMSIZE} + \beta_{13} \text{TEAMSIZ} + \varepsilon$$

(where *i* ranges from 1 to 9).

4. Empirical results and discussion

4.1 Descriptive statistics

Among those 205 questionnaires distributed and responded, there are 175 effective responses available for the empirical tests of this study. Table IV summarizes the descriptive statistics of all variables measured by the 7-point Likert scale in the instruments introduced in the prior sections.

It is apparent that there is quite a low degree of workplace bullying in audit firms perceived by trainee auditors. The mean value of workplace bullying, in general, is 2.38 with the highest value of 5.67. The mean value of work-related bullying (2.90) is higher than that of person-related bullying (1.92), which implies that in audit firms, trainee auditors perceive bullying more from work engagements than for personal issues.

The descriptive statistics on ethical climate show large perceptible differences among trainee auditors, all ranging from 1 to more than 6 and mean values were above 4.00. These descriptive statistics further prove the validity of the instruments used in this study.

As for control variables, there are more females than males (mean = 0.76), which is common in Chinese university accounting programs; the number of same-gender leader-subordinate pairs is very close to that of different gender leader-subordinate pairs (mean = 0.51); most trainee auditors have worked with national firms (mean = 1.41), more than 50 percent of the total population with small and medium-size domestic firms. The average team size is about eight staff (mean = 7.86).

4.2 Correlation analyses

Table V presents the results of bivariate correlation analyses. There are several significant correlations worthy of notice.

Variables	<i>N</i>	Minimum	Maximum	Mean	Std. Deviation
BULLYING	175	1.00	5.67	2.38	1.055
BULLYING_PR	175	1.00	5.00	1.92	1.032
BULLYING_WR	175	1.00	7.00	2.90	1.256
ECQ1(EI)	175	1.00	7.00	4.26	1.169
ECQ2(EL)	175	1.00	6.25	4.08	0.822
ECQ3(EC)	175	1.50	6.50	4.44	0.946
ECQ4(BI)	175	1.25	6.75	4.40	0.917
ECQ5(BL)	175	1.00	7.00	4.62	0.942
ECQ6(BC)	175	2.50	6.75	4.38	0.767
ECQ7(PI)	175	1.00	7.00	4.51	0.900
ECQ8(PL)	175	1.00	7.00	4.55	0.946
ECQ9(PC)	175	1.00	7.00	4.92	0.965
GENDER	175	0.00	1.00	0.76	0.428
GD_DIFF	175	0.00	1.00	0.51	0.501
FIRMSIZE	175	0.00	2.00	1.41	0.721
TEAMSIZ	175	2.00	40.00	7.86	5.730
Valid <i>N</i> (listwise)	175				

Table IV.
Descriptive statistics of variables

No.	Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	BULLYING	1															
2	BULLYING_PR	0.922***	1														
3	BULLYING_WR	0.932***	0.721***	1													
4	ECQ1(EI)	0.404***	0.294***	0.453***	1												
5	ECQ2(EI)	-0.195***	-0.201***	-0.163***	-0.007	1											
6	ECQ3(EC)	-0.126*	-0.139*	-0.096	0.015	0.416***	1										
7	ECQ4(BI)	-0.448***	-0.362***	-0.468***	-0.432***	0.454***	0.408***	1									
8	ECQ5(BI)	-0.493***	-0.424***	-0.490***	-0.490***	0.410***	0.409***	0.410***	1								
9	ECQ6(BC)	-0.218***	-0.161**	-0.239**	-0.228***	0.429***	0.445***	0.577***	0.620***	1							
10	ECQ7(P)	-0.308***	-0.273***	-0.298***	-0.172**	0.555***	0.409***	0.577***	0.591***	0.611***	1						
11	ECQ8(PL)	-0.221***	-0.214***	-0.197***	-0.201***	0.395***	0.405***	0.591***	0.575***	0.460***	0.522***	1					
12	ECQ9(PC)	-0.281***	-0.276***	-0.246***	-0.220***	0.410***	0.377***	0.553***	0.620***	0.548***	0.603***	0.726***	1				
13	GENDER	-0.195***	-0.215***	-0.146*	-0.113*	0.02	-0.08	-0.004	0.053	0.066	0.179**	0.016	0.124	1			
14	GD_DIFF	-0.238***	-0.210***	-0.229***	-0.041	-0.026	-0.069	0.066	0.036	0.02	0.001	0.028	-0.051	-0.044	1		
15	FRMSIZE	0.052	0.109	-0.011	-0.01	0.1	-0.149**	-0.034	-0.082	-0.076	0.054	-0.281***	-0.179**	0.061	0.006	1	
16	TEAMSIZ	0.011	0.008	0.011	-0.156**	0.006	0.042	0.182*	0.085	0.128*	0.106	0.114	0.078	0.005	0.138*	-0.013	1

Note(s): * Correlation is significant at the 0.10 level (two-tailed); ** Correlation is significant at the 0.05 level (two-tailed); *** Correlation is significant at the 0.01 level (two-tailed)

Table V.
Correlations of
measures

Firstly, there are significant correlations between workplace bullying in general (BULLYING) and its two sub-categories (BULLYING_WR and BULLYING_PR) and significant correlation between work-related bullying (BULLYING_WR) and person-related bullying (BULLYING_PR).

Secondly, all ethical climate variables are significantly bivariate correlated except for the ECQ1–ECQ2 and ECQ1–ECQ3 pairs. This preliminarily proves that the self-interest type of ethical climate is not significantly correlated with the firm profit or efficiency type, even though they are categorized as the same egoist ethical criterion. Observing from bivariate correlation analysis that most of the key explanatory variables are significantly correlated, this paper has performed additional tests for potential collinearity. The test results have completely eased the concerns.

Another preliminary conclusion from correlation analyses is that both workplace bullying in general and its two sub-categories relating to work and people are significantly correlated with trainee auditor’s gender and leader–subordinate gender difference. This conclusion sheds further insights into gender roles in perceiving workplace bullying in audit firms.

4.3 Testing of research hypotheses with workplace bullying in general

Table VI reports the regression results for testing the research hypotheses about the relations between workplace bullying and ethical climate in audit firms, considering trainee auditor’s gender, leader–subordinate gender difference, firm size and team size as control variables. The test results on the hypotheses with workplace bullying, in general, are provided in the second and third left-hand columns of Table VI.

As for the first three hypotheses for the egoist ethical criterion (H1a, H1b, and H1c), only H1a is strongly supported (beta = 2.644, $p < 0.01$), which means that there is a significant positive correlation between the self-interest type of ethical climate and workplace bullying

	Model 1 BULLYING		Model 2 BULLYING_WR		Model 3 BULLYING_PR	
	Beta (Standardized)	t	Beta (Standardized)	t	Beta (Standardized)	t
ECQ1(EL)	0.202	2.644***	0.258	3.383***	0.114	1.403
ECQ2(EL)	-0.055	-0.692	-0.005	-0.062	-0.102	-1.206
ECQ3(EC)	-0.008	-0.104	0.018	0.236	-0.033	-0.416
ECQ4(BI)	-0.201	-1.682*	-0.266	-2.226**	-0.104	-0.817
ECQ5(BL)	-0.303	-2.381**	-0.230	-1.803*	-0.338	-2.496**
ECQ6(BC)	0.181	2.057**	0.106	1.208	0.237	2.538**
ECQ7(PI)	-0.095	-0.989	-0.102	-1.061	-0.074	-0.728
ECQ8(PL)	0.173	1.738*	0.160	1.607	0.164	1.546
ECQ9(PC)	-0.064	-0.627	-0.022	-0.211	-0.101	-0.928
GENDER	-0.159	-2.469**	-0.100	-1.557	-0.196	-2.854***
GD_DIFF	-0.242	-3.863***	-0.222	-3.542***	-0.226	-3.399***
FIRMSIZE	0.095	1.396	0.031	0.451	0.149	2.062**
TEAMSIZ	0.113	1.757*	0.131	2.041**	0.076	1.115
<i>Model Specifications</i>						
R ²	0.397		0.321		0.398	
Adjusted R ²	0.348		0.266		0.349	
F-VALUE	8.159		5.843		8.189	

Table VI. Summary of regression results

Note(s): * significant at the 0.05 level, $p < 0.10$; ** significant at the 0.05 level, $p < 0.05$; *** significant at the 0.01 level, $p < 0.01$

perceived by trainee auditors. The other two (H1b and H1c) are not supported at all. This test result proves that in the audit firm's egoist ethical climate, the more self-interests employees are concerned with, the more workplace bullying is likely to occur. This finding is consistent with the statement in Einarsen *et al.* (1994) that the self-interest ethical climate encourages employees to sacrifice colleagues' interests for their own, thus increasing aggression and hostility in organizations and incurring workplace bullying. However, this study does not report any evidence for the negative correlation between firm the profit/efficiency types of ethical climate and workplace bullying in the works of Bulutlar and Öz (2009).

Two of the three hypotheses for the benevolence ethical criterion, H2a, and H2b, are significantly supported. The friendly type of ethical climate is negatively correlated with workplace bullying (beta = -1.682 , $p < 0.10$), and so it is with the team interest type of ethical climate (beta = -2.381 , $p < 0.05$). These results are consistent with those in the studies of ethical climate in other forms of organizations (Victor and Cullen, 1988; Cullen *et al.*, 1993; Bulutlar and Öz, 2009). Like other types of organizations, the benevolence types of ethical climate largely have positive impacts on the ethical behaviors of both audit firms and their employees. In audit firms, friendly cooperation within engagement teams does great good in controlling workplace bullying. However, H2c results in a positive beta coefficient which is opposite to what is predicted from the literature review (beta = -0.181 , $p < 0.05$). Regretfully, the social responsibility type of ethical climate is found to be positively correlated with workplace bullying. A plausible explanation is that in the social responsibility type of ethical climate where the firm and team leaders press the entrant professionals to satisfy the needs of customers and protect the firm's social prestige and image in public, these new hands are quite often open to criticism or other person-related bullying due to their inexperienced mistakes and failures.

Concerning the three hypotheses for the principle ethical criterion (H3a, H3b, and H3c), H3b is rejected for its direction opposite to what is predicted from the literature review (beta = 0.173 , $p < 0.10$), whereas both H3a and H3c are supported in direction but without sufficient significance. The firm rules and procedures type of ethical climate is positively correlated with workplace bullying (beta = 1.738 , $p < 0.10$). This means that the more audit firms and their employees are concerned with the pre-set rules and procedures, the more likely the trainee auditors are to perceive workplace bullying. This finding is different from the conclusion of the existing literature regarding the impacts of company rules and procedures on workplace bullying (Victor and Cullen, 1988; Petersen, 2002; Bulutlar and Öz, 2009). A plausible explanation is that in the eyes of new entrants to the self-regulated and self-disciplined auditing profession, they tend to regard the firm's rules and procedures as hard and unbending restraints on their starting jobs, and therefore they are likely to perceive the rules and principles as components of bullying at workplace.

The regression in control variables produces several interesting results. Firstly, it is observed that gender plays an important role in the perception of workplace bullying in audit firms. Both the trainee auditor's gender and leader-subordinate gender difference are negatively correlated with workplace bullying ($p < 0.05$ and $p < 0.01$, respectively). These results prove that females who account for a large percent of the total audit firm population perceive a higher degree of workplace bullying, which is consistent with the findings in the works of McDaniel *et al.* (2001). These results also prove that the leader-subordinate pairs of different gender are more likely to perceive bullying in audit firms than those leader-subordinate pairs of the same gender, which confirms the conclusion in Beale and Hoel (2011). Secondly, there are no significant correlations found in this study between firm size and workplace bullying, which documents no evidence for the contradicting conclusions in the works of Patten (1995) or Sweeney and Boyle (2005). Thirdly, the size of the audit engagement team is negatively correlated with workplace bullying. Based on this result, this paper concludes that the larger the engagement team, the more likely trainee auditors

are to perceive workplace bullying. The explanation for this result is that large and complex audit clients require more staff members on the engagement teams, demanding for more advanced experience and competencies and increasing the competition.

4.4 Testing of research hypotheses with two bullying sub-categories

As explained in the prior section, this study further tests the relations between workplace bullying and ethical climate by breaking down the variable of workplace bullying into two sub-categories, i.e. work-related and person-related bullying. The breakdown results of regression models replacing workplace bullying in general by work-related and person-related sub-categories of bullying provide further evidence on the correlations between ethical climate and workplace bullying. The fourth and fifth columns in the central part of [Table VI](#) report the regression results on work-related bullying, and the last two columns on the right-hand side of [Table VI](#) report the regression results on person-related bullying.

The regression model using work-related bullying as the dependent variable (Model 2) produces results similar to using Model 1 except for the correlations of workplace bullying with the social responsibility type of ethical climate and trainee auditor's gender. More specifically, this study does not prove the existence of a significant correlation between work-related bullying and the social responsibility type of ethical climate in audit firms nor does this study prove the significant impact of trainee auditor's gender on the perceived workplace bullying in audit firms.

The regression model using person-related bullying as the dependent variable (Model 3) produces quite different results from those of Model 1. The regression results only prove the significant impacts of team interest and social responsibility types of ethical climate on person-related bullying in the workplace of an audit firm. And there are impacts of trainee auditor's gender and leader-subordinate gender difference on the perceived person-related bullying in audit firms. In this regression model, firm size replaces team size to be positively correlated with person-related bullying in the workplace.

In conclusion, the break-down regression results supplement the observations on the correlations between workplace bullying in general and the various types of ethical climate in audit firms. Work-related bullying in the workplace differs from person-related bullying in terms of the impacts exerted by different types of ethical climate, gender roles, firm size and team size.

5. Conclusions and implications

There has been a rich resource of organization studies and business ethics literature on the relations between ethical climate and workplace bullying. However, few accounting papers ask such questions so as to whether and how organizational ethical climate affects workplace bullying in Chinese audit firms. The results of the survey presented in this study confirm that some but not all types of organizational ethical climate significantly affect the perceived workplace bullying in audit firms. The self-interest (in egoist criterion), social responsibility (in benevolence criterion) and firm rules and procedures types (in principle criterion) of ethical climate are positively correlated with workplace bullying in a general sense which consists of both work-related and person-related elements. The friendship and team interest (both in benevolence criterion) types of ethical climate prove to be negatively correlated with workplace bullying in general.

The study finds that breaking down workplace bullying into the work-related and person-related sub-categories provides some different conclusions. The break-down results confirm the positive correlation between the self-interest ethical climate and work-related bullying and the negative correlations between the friendship and team interest types of ethical climate and

work-related bullying. The break-down results only confirm the positive correlation between the team interest ethical climate and person-related bullying and the negative correlations between the social responsibility ethical climate and person-related bullying.

Besides the impacts of ethical climate on workplace bullying, this paper also finds that female trainee auditors are more sensitive in perceiving both workplace bullying in general and person-related bullying than for males, the leader-subordinate pairs of different gender are more likely to perceive all the three categories of workplace bullying than those of the same gender, larger firms are perceived to incur more person-related bullying than smaller ones, and it is more likely for trainee auditors to perceive general and work-related bullying in larger engagement teams than smaller ones.

One implication of the conclusions in this study is to direct the Chinese audit firms to create healthy ethical climates that can help them to recruit, train and retain the young skilled auditing professionals. Another practical implication is that the Chinese Institute of Certified Public Accountants (CICPA) acknowledges the significance of the audit firm's organizational ethical climate in improving the quality of practice management and audit services. As a key member of the Confederation of Asian and Pacific Accountants (CAPA), CICPA will share its audit profession and audit market developing experiences in China with other Asian member countries or regions where auditing practices and regulations are moving toward internationalization.

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