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## The influence mechanism of goal content on employees' ethical sensitivity

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Dalong Zhang

Dongling School of Economics and Management,  
University of Science and Technology Beijing,  
No. 30 Xueyuan Road, Haidian District, Beijing, 100083, China  
Email: 1124075434@qq.com

Jian Zhang\*

Department of Business Administration,  
Dongling School of Economics and Management,  
University of Science and Technology Beijing,  
Beijing, China  
and  
Dongling School of Economics and Management,  
University of Science and Technology Beijing,  
No. 30 Xueyuan Road, Haidian District, Beijing, 100083, China  
Email: Zhangj67@manage.ustb.edu.cn  
\*Corresponding author

Ying Zhang

Dongling School of Economics and Management,  
University of Science and Technology Beijing,  
Beijing, China  
Email: 471821877@qq.com

**Abstract:** Ethical sensitivity is the initial logical component of ethical behaviour. Only if individuals recognise the ethical problems in a situation can they make ethical judgements and perform ethical behaviours. Ethical sensitivity is affected by many factors. Therefore, to promote the ethical behaviour of employees, it is necessary to explore the key factors of employees' ethical sensitivity. Based on a framework of self-determination theory, this study analyses the effects of goal contents on ethical sensitivity and the mediating role of basic psychological needs. A total of 149 employees were surveyed and the results demonstrate the following: 1) intrinsic goals are positively related to ethical sensitivity; 2) the intrinsic goals and basic psychological needs are significantly positively related; 3) basic psychological needs fully mediate the relationship between intrinsic goals and ethical sensitivity. Finally, the practical contributions of the research and suggestions for future studies are discussed.

**Keywords:** basic psychological needs; ethical sensitivity; mediator model; goal content.

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**Biographical notes:** Dalong Zhang is a graduate student at the Donlinks School of Economics and Management, University of Science and Technology Beijing. His research interests include human resource management and organisational behaviour, especially about self-determination.

Jian Zhang is a Professor at the Donlinks School of Economics and Management, University of Science and Technology Beijing. She graduated from the Capital Normal University with a PhD in Psychology. Her research interests include human resource management and organisational behaviour, especially motivation and emotion at work workplace, creativity at work.

Ying Zhang is a doctoral candidate at the Donlinks School of Economics and Management, University of Science and Technology Beijing. His research interests include human resource management and organisational behaviour, especially motivation, goal contact and creativity at work.

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## 1 Introduction

In 1983, a Minnesota research team led by Rest proposed that individuals' ethical behaviour is divided into four components: moral sensitivity, moral judgement, moral motive and moral character. Moral sensitivity refers to the ability to distinguish ethical and non-ethical events and plays a key role in ethical decision-making and individuals' ethical behaviour (Zheng and Cen, 2009). In organisations, employees engage in unethical behaviours, such as violating safety regulations and concealing personal errors in their work. There are many causes of these unethical behaviours, including a lack of regular supervision. However, a lack of ethical sensitivity among employees may be an important source of these unethical events. If employees are able to develop sensitivity and awareness of the ethical problems involved in incidents prior to engaging in behaviour, they are more likely to make ethical judgements and avoid unethical behaviour (Xu, 2009). From this perspective, it is important to ensure that employees have keen ethical sensitivity to prevent their unethical behaviour.

How can we maintain employees' keen ethical sensitivity? Shaub et al. (1993) showed that individual values are related to ethical sensitivity. However, Chan and Leung (2006) could not validate the relationship between values and ethical sensitivity. Zhao (2008) found that Machiavellianism (people can be unscrupulous to achieve their purpose) and ethical sensitivity are positively correlated. Sparks and Merenski (2000) also suggested that ethical sensitivity is positively related to Machiavellianism, but the results were not confirmed. Thus, many studies have explored the influence of values and personality on ethical sensitivity, but no consensus has been reached.

Ford (1992) noted that a goal is one aspect of a motive that is indispensable for individual behaviour. Similarly, Oishi and Diener (2009) suggested that the study of individual goals improve our understanding of individuals' behaviour. Therefore, the

introduction of goal content may provide a way to maintain employees' keen ethical sensitivity.

According to goal content theory (Deci and Ryan, 2000), which is one of the mini-theories of self-determination theory (Deci and Ryan, 1985), employees' pursuit of different goals leads to different behaviours. Goals can be divided into intrinsic and extrinsic goals (Deci et al., 2001). Intrinsic goals reflect an individual's internal growth, whereas extrinsic goals seek to obtain external awards or social praise (Ryan et al., 1996). Prior studies demonstrate that intrinsic and extrinsic goals have different effects on the outcome of behaviour. Basic psychological needs can explain the psychological mechanism between goal content and behaviour (Sebire et al., 2009). Vansteenkiste et al. (2004) also noted that goal content has an impact on behaviour through the mediating role of basic psychological needs. Therefore, this study introduces basic psychological needs as a mediator to explore the effect of the goal content of employees on ethical sensitivity.

This is the first study to explore the impact of employee's goal content on ethical sensitivity in business. This study enriches moral decision theory and expands the research field of goal content theory. The results provide a viable path for the development of business ethics.

## **2 Literature review and hypothesis**

### *2.1 The concept of ethical sensitivity and related research*

There is no international consensus on the exact definition of ethical sensitivity. However, the current definition can be divided into three categories:

- 1 The combination of cognition and emotion, which defines sensitivity as being "aware of someone who may have to do or [is] doing things that directly or indirectly impact the happiness of others" (Rest, 1986). Schwartz's (1977) study on the consequences of consciousness analysed Rest's (1986) ethical sensitivity.
- 2 Ethical sensitivity is defined as the ability to identify the moral problems contained in a situation regardless of emotional factors. Shaub et al. (1993) studied the ethical sensitivity of accountants using this definition and Clarkeburn (2002) applied this definition of ethical sensitivity to the field of science.
- 3 Ethical sensitivity is defined as the importance of moral issues in complex decision-making situations (Robin et al., 1996). Scholars who adhere to this definition suggest that individuals give moral issues more weight and that these issues may be processed during the decision-making process. Otherwise, these problems may be filtered out of the decision-making process (Hunt and Vitell, 1993).

These three definitions of ethical sensitivity have advantages and disadvantages. The first definition appears most frequently in prior studies regarding ethical sensitivity; the second definition, which implies the direct determination of moral issues, receives a high degree of social praise; and the third definition lacks sufficient theoretical and statistical support. Therefore, this study integrates the first and second definitions. Ethical sensitivity is defined as an individual's keen feelings regarding the social environment and other individuals' feelings, the identification of moral issues regarding a scenario and engagement in reasonable behaviours.

Scholars have investigated ethical sensitivity from different perspectives and examined the effects of different variables on ethical behaviour. The study of value orientation mainly examines the impact of various values, such as idealism and relativism, on ethical sensitivity. Idealism refers to the maximisation of other people's interests in the process of moral decision-making (Forsyth, 1980), whereas relativism determines ethics based on the situation at a specific time (Treise et al., 1994). Shaub et al. (1993) identified a positive correlation between idealism and ethical sensitivity and a negative correlation between relativism and ethical sensitivity. Triki (2012) showed that relativism has a significant negative correlation with ethical sensitivity and that idealism has no significant effect on ethical sensitivity.

Studies regarding personality take into consideration Machiavellianism and the locus of control. Machiavellianism refers to a tendency to use another individual to achieve personal goals (Zhao and Liao, 2013). Sparks and Merenski (2000) proposed that ethical sensitivity is negatively related to Machiavellianism. Triki (2012) demonstrated that Machiavellianism has a slightly positive correlation with ethical sensitivity. The social learning theorist Rotter (1966) proposed the concept of the locus of control, which refers to the cognition and orientation of an individual's responsibility for and consequences of behaviour. The locus of control is divided into two categories: intrinsic control and extrinsic control (Miller et al., 2010). Individuals with intrinsic control attribute responsibility to certain individual intrinsic reasons and individuals with extrinsic control attribute responsibility to external factors (Rotter, 1966). Chan and Leung (2006) analysed the locus of control and showed that accounting students with intrinsic control could better identify ethical issues than extrinsic-controlled students could. Zhang (2011) showed that the level of ethical sensitivity of intrinsically controlled study participants was significantly higher than that of extrinsically controlled study participants.

With regard to the above studies, the research objects of ethical sensitivity have primarily included students and athletes. Studies on employees are very rare. The factors that affect ethical sensitivity mainly include values and personality, but research on these issues has not achieved consistent results. According to the work motivation theory, motivation is a good predictor of employee behaviour (Kanfer, 2012). Failure to consider the motives behind individual actions may be an important reason for negative outcomes. However, goal content is one aspect of a motive and is closely related to idealism, relativism, locus of control and Machiavellianism (Baragona, 2016; Mchoskey, 1999), which are generally included in the study of personality and values. According to the theory of self-determination, individuals change their motives when they pursue different goals which affect their values, personality and behaviour (Deci and Ryan, 2000). Goal content, as one aspect of a motive, can help to explain an individual's behaviour that results from the pursuit of different goals, which reveal the psychological reasons for the individual's behaviour. Therefore, the concept of employee goal contact may be used to explore ethical sensitivity to improve the unethical behaviour of employees and promote the moral construction of companies.

## *2.2 The relationship between goal content and ethical sensitivity*

Goals are the result of an individual's expectation of his/her own behaviour (Dweck and Leggett, 1988). Goal content refers to the type of goal that the individual pursues. Deci and Ryan (2015) conducted the most extensive study on goal content. They separated

goal content into intrinsic and extrinsic goals (Grouzet et al., 2005) and proposed that intrinsic goals affect an individual's growth, such as social contribution, sense of belonging, physical health and self-development. In contrast, extrinsic goals are 'results-oriented' and tend to encourage individuals to compare individuals, social praise and the pursuit of external characteristics, such as personal values and success that may be related to attraction, economic success, power and social status. The pursuit of an intrinsic goal will generally yield more adaptive outcomes and higher satisfaction than the pursuit of an extrinsic goal. This is referred to as the intrinsic goal effect (Zhang et al., 2012).

Studies of goal content have found that individuals who pursue intrinsic goals are more idealistic, whereas individuals who pursue extrinsic goals are more relativistic (Van den Broeck et al., 2008). Sparks and Hunt (1998), Yetmar and Eastman (2000), Chan and Leung (2006), Reynolds (2002), Triki (2012) and other scholars have compared the values of idealism and relativism and have achieved relatively consistent conclusions: idealism has a positive effect on ethical sensitivity and relativism has a negative impact on ethical sensitivity.

In addition, individuals with high levels of Machiavellianism are more likely to pursue external goals (Mchosskey, 1999). Zhao (2008) determined that consumers with a high degree of Machiavellianism were more likely to endure ethically skeptical consumer behaviour (illicit profits, passive profits and other unethical conduct). Heldon et al. (2004) suggested that intrinsic goals are significantly positive correlated with autonomous motives and that extrinsic goals are significantly positive correlated with controlled motivations. Studies regarding the locus of control demonstrate that people with an intrinsically controlled personality have higher ethical sensitivity than do those with an extrinsically controlled personality (Lismawati, 2014).

Therefore, individuals who pursue intrinsic goals may have higher ethical sensibilities than individuals who pursue extrinsic goals. This study proposes the following hypothesis:

Hypothesis 1 Intrinsic goals have a significantly positive impact on ethical sensitivity and extrinsic goals have a significantly negative impact on ethical sensitivity.

### *2.3 The mediating role of basic psychological needs*

Basic psychological needs theory suggests that individuals have three types of inner psychological needs: autonomy, competence and relatedness (Chen et al., 2015). Scholars argue that the satisfaction of the basic psychological needs for autonomy, competence and relatedness (Ryan, 1995) is a psychological mechanism that explains the relationships among extrinsic goals, intrinsic goals, well-being, adaptability and behaviour (Vansteenkiste et al., 2007).

Basic psychological needs can be explained from two different perspectives. The first perspective is intrinsic goal orientation. Self-determination theory suggests that the pursuit of intrinsic goals facilitates the satisfaction of the basic psychological needs for autonomy, competence and relatedness (Kasser, 2002a). Intrinsic goal-oriented individuals attach importance to personal growth and self-development. These individuals are more likely to initiate actions and take responsibility for their actions, which makes them more sensitive to moral judgements and more likely to act ethically. Furthermore, the efforts of these employees are accompanied by a sense of

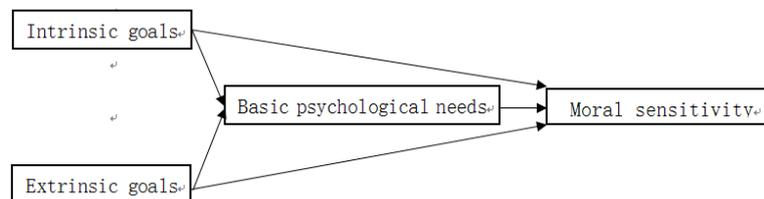
accomplishment and self-efficacy (Vansteenkiste et al., 2005). They believe that it is important to provide assistance to society or to others and they will use the most sincere method to help others (Duriez et al., 2007). The second perspective is extrinsic goal orientation. Extrinsic goal-oriented individuals tend to overly idealise materialism (Kasser, 2002b). This tendency has at least three adverse effects on the satisfaction of basic psychological needs (Van Boven and Gilovich, 2003). First, these individuals' self-worth depends on achieving extrinsic value, which makes them less aware of moral issues and moral behaviour. Second, because extrinsic value is idealistic, individuals who have an extrinsic orientation will continue to experience a separation between the ideals of the extrinsic goal and the status quo and will rarely receive positive feedback from positive behaviour. Therefore, these individuals will continue to experience a sense of insecurity. Finally, individuals who have an extrinsic orientation consider others to be tools through which they can obtain what they want in the most effective manner. These individuals rarely take the initiative to implement ethical behaviour or help others except to achieve their own goals and they may be unscrupulous.

Numerous studies on goal content have found that goal content and basic psychological needs are closely related (Gunnell et al., 2016). Many of these studies have used basic psychological needs as a mediator (González et al., 2016). Vansteenkiste et al. (2010) conducted an empirical study and determined that basic psychological needs play a mediating role between goal content and performance. They noted that when basic psychological needs are controlled, the relationship among intrinsic goals, extrinsic goals and adaptability disappears. In contrast to intrinsic goals, extrinsic goals are linked to lower ethical sensitivity. As described by Deci and Ryan (2000), extrinsic goals significantly predict young people's smoking, alcohol and drug use and other dangerous behaviour. Therefore, basic psychological needs are psychological mechanisms that explain goal content and ethical sensitivity. This study makes the following assumptions:

- Hypothesis 2    Intrinsic goals have a significant positive impact on basic psychological needs and extrinsic goals have a significant negative impact on basic psychological needs.
- Hypothesis 3a    Basic psychological needs play a mediating role in the relationship between extrinsic goals and ethical sensitivity.
- Hypothesis 3b    Basic psychological needs play a mediating role in the relationship between intrinsic goals and ethical sensitivity.

Based on the above discussion, the overall research framework of this paper is as Figure 1.

**Figure 1** Study model



### 3 Methodology

#### 3.1 Sample

Based on the principles of random sampling, we selected ten cities in China, including Beijing (east), Fujian (south), Gansu (north) and Chongqing (west). Three companies were chosen randomly in each city. Questionnaires were distributed to employees through the internet. The departments that participated in this study included the operations department, the information technology department, the human resources department, the sales department, the finance department and the management department. A total of 160 questionnaires were collected and 11 questionnaires were removed because they were incomplete. Thus, the number of valid questionnaires was 149 (females: 80, males: 69; people under 30 years of age = 77.9%; undergraduate education = 58.4%; people working fewer than two years = 52.3%) and the effective rate was 93.13%.

#### 3.2 Instrument

The study included the following three scales:

- The goal content scale: this scale was designed by Kasser and Ryan (1993) to study the effects of extrinsic and intrinsic goals on the perfect state of life. Professor Kuang translated this scale (AI-35) and made it consistent with the Chinese culture for interviews. The scale includes seven dimensions of 35 measurement items (Tang et al., 2008). Extrinsic goals include ten topics, such as economic success and social recognition, with a reliability coefficient of  $\alpha = 0.825$ . Intrinsic goals include 20 questions about attribution, group emotion, self-acceptance and physical health, with a reliability coefficient of  $\alpha = 0.917$ . The overall reliability of the scale is  $\alpha = 0.907$ .
- The basic psychological needs scale: this scale was designed by Deci and Ryan (2004) to study self-determination theory. Empirical studies have shown that this scale has good structural validity and content validity (Ryan and Deci, 2000). It was translated into Chinese in this study. This scale includes autonomy needs, competency needs and relationship needs. These three items were represented by 21 dimensions with a Cronbach's  $\alpha = 0.796$ .
- Ethical sensitivity scale: Akaah's moral sensitivity scale was originally in English and was translated by the author into Chinese. Several management teachers and foreign language experts polished the translation to reduce vocabulary mistakes, which improved the professionalism and accuracy of the translation. To reduce social praise among the study participants, the measurement of ethical sensitivity was not described as 'extremely moral' to 'extremely immoral'; instead, this language was changed to 'very non-compliant' to 'very consistent'. A total of 25 entries were designed and the reliability coefficient was  $\alpha = 0.936$ .

The above questionnaires used a Likert scale with seven options. The study participants responded to the survey questions by responding '1 = very non-compliant' to '7 = very consistent'.

**Table 1** Variable mean, standard deviation and correlation coefficient matrix

	Mean	Standard deviation	1	2	3	4	5	6	7	8
1 Gender	1.54	0.500	1							
2 Age	1.41	0.915	-0.114	1						
3 Education	4.00	0.753	0.018	-0.314**	1					
4 Years of work	1.83	1.125	-0.108	0.667**	-0.510**	1				
5 Extrinsic goals	3.79	1.006	-0.149	-0.139	0.288**	-0.231**	1			
6 Intrinsic goals	5.23	0.861	0.019	0.269**	0.077	-0.030	0.167*	1		
7 Basic psychological needs	4.54	0.626	0.004	0.243**	0.090	0.024	-0.001	0.617**	1	
8 Ethical sensitivity	4.53	2.390	0.001	0.187*	-0.035	0.150	-0.006	0.184*	0.342**	1

Note: n = 149; \*\*significant at the .01 level; \*significant at the .05 level.

**Table 2** The mediating role of basic psychological needs between intrinsic goals and ethical sensitivity

Variable	The first step (basic psychological needs)			The second step (ethical sensitivity)			The third step (ethical sensitivity)		
	Coeff.	t	p	Coeff.	t	p	Coeff.	t	p
Intrinsic goals	0.4480	7.6347	0.0000	-0.1196	-0.4040	0.6868	0.5119	2.2564	0.0255
Basic psychological needs				1.4095	3.3838	0.0009			
F		58.2890			9.2003			5.0914	
Sig.		0.0000			0.0002			0.0255	
Adjusted R <sup>2</sup>		0.3802			0.1184			0.0340	

Note: n = 149; model = 4.

## 4 Results

### 4.1 Descriptive statistics

In the questionnaire, males were coded 1 and females were coded 2. The code for age 30 and under was 1 and the code for 30–35 was 2. The code for junior high school and under was 1, high school was coded 2, specialist qualifications were coded 3, undergraduate was coded 4 and graduate and above was coded 5. The code for working two or less years was 1, the code for working 3–5 years was 2 and so on. The mean was used for all research items on intrinsic goals, extrinsic goals, basic psychological needs and ethical sensitivity. The correlation analysis of all variables is shown in Table 1.

According to Table 1, a significant positive correlation exists between intrinsic goals and ethical sensitivity ( $r = 0.184$ ,  $p < 0.05$ ). There is no clear correlation between extrinsic goals and ethical sensitivity. There is a significant positive correlation between intrinsic goals and basic psychological needs ( $r = 0.617$ ,  $p < 0.01$ ). There is no obvious correlation between extrinsic goals and basic psychological needs. The results demonstrate that a significant change in the satisfaction of employees' psychological needs is not necessary when they pursue extrinsic goals. There is a significant positive correlation between basic psychological needs and ethical sensitivity ( $r = 0.342$ ,  $p < 0.01$ ). Therefore, the relationship between goal content and ethical sensitivity is mainly for intrinsic goals that have a certain predictive effect on ethical sensitivity. The mediating role of basic psychological needs may also occur when intrinsic goals affect ethical sensitivity. There is no significant correlation among extrinsic goals, ethical sensitivity and basic psychological needs. A mediating role does not exist between extrinsic goals and ethical sensitivity; therefore, Hypothesis 3a is not verified.

### 4.2 The mediating role of basic psychological needs

To verify Hypothesis 3b (i.e., basic psychological needs play a mediating role in the relationship between intrinsic goals and ethical sensitivity), we used the PROCESS procedure proposed by Hayes (2013) and performed regression analysis using the following three steps. First, we examined the impact of intrinsic goals on basic psychological needs; second, we examined the impact of intrinsic goals and basic psychological needs on ethical sensitivity; third, we examined the impact of intrinsic goals on ethical sensitivity. We took the mean of the intrinsic goal scale (Cronbach's  $\alpha = 0.917$ ), the basic psychological needs scale (Cronbach's  $\alpha = 0.796$ ) and the ethical sensitivity scale (Cronbach's  $\alpha = 0.936$ ). The results are analysed in Table 2.

According to Table 2, for the first step, intrinsic goals had a significantly positive effect on basic psychological needs ( $B = 0.448$ ,  $P = 0.000$ ); thus, Hypothesis 2 is partially validated. For the second step, when basic psychological needs are introduced, basic psychological needs have a significantly positive impact on ethical sensitivity ( $B = 1.4095$ ,  $P = 0.0009$ ) and the impact of intrinsic goals on basic psychological needs is not significant. When we remove basic psychological needs, the impact of intrinsic goals on ethical sensitivity is significant, which indicates that basic psychological needs play a fully mediating role between intrinsic goals and ethical sensitivities. Intrinsic goals have a significant effect on ethical sensitivity ( $B = 0.5119$ ,  $P = 0.0255$ ) when basic psychological needs are removed from the analysis. Therefore, basic psychological needs

play a fully mediating role in the relationship between intrinsic goals and ethical sensitivity. Thus, Hypothesis 3b is validated and Hypothesis 1 is partially validated.

## 5 Discussions

This study explores the effects of intrinsic goals and extrinsic goals on ethical sensitivity and analyses the influence mechanisms between them by introducing basic psychological needs as a mediating variable. The results show that intrinsic goals have a significantly positive effect on ethical sensitivity and the satisfaction of psychological needs plays a mediating role in this relationship.

### 5.1 Theoretical implications

Some of the hypotheses were confirmed through the above analysis. Goal content has a specific impact on the ethical sensitivity of employees. Intrinsic goals have a significantly positive impact on ethical sensitivity and the satisfaction of psychological needs plays a mediating role in this relationship. These results are consistent with prior studies (Triki, 2012; Deci and Ryan, 2000). The results of this study suggest that individuals with intrinsic goal tendencies are more likely to engage in ethical behaviour and that their ethical sensitivity is higher. Basic psychological needs play a mediating role in the relationship between intrinsic goals and ethical sensitivity; that is, intrinsic goals affect ethical sensitivity by influencing employees' basic psychological needs. There is no significant correlation among extrinsic goals, ethical sensitivity and basic psychological needs. This result is not consistent with prior studies.

The correlation test for each variable indicates that there is no correlation between extrinsic goals and ethical sensitivity. There is a significantly positive correlation between intrinsic goals and ethical sensitivity (partial validation of Hypothesis 1). This result suggests that employees who pursue intrinsic goals may have higher ethical sensitivity. If employers want to improve employees' ethical behaviour by maintaining their ethical sensitivity, it may be feasible for them to guide their employees to pursue intrinsic goals. There is a significantly positive correlation between basic psychological needs and intrinsic goals, but there is no significant correlation with extrinsic goals (partial verification of Hypothesis 2). There are two main reasons why extrinsic goals are not related to basic psychological needs and ethical sensitivity:

- 1 The age of the sample is younger and their education level is higher. For employees who have just graduated from higher education, the pursuit of intrinsic goals can promote their ethical sensitivity, but the pursuit of extrinsic goals will not make their ethical sensitivity significantly decline (Schutte et al., 2014; Sidani et al., 2009). Table 2 indicates that the relationship between extrinsic goals and ethical sensitivity is negative ( $B = -0.010$ ), which is essentially consistent with the hypothesis of this study.
- 2 The synergies between extrinsic and intrinsic goals are the second factor. Employees are in a realistic working environment and the pursuit of these two goals may exist concurrently rather than being mutually opposed. The pursuit of extrinsic goals does not necessarily affect employees' performance as long as employees do not use all of

their time to pursue these goals. Therefore, a relationship does not exist between the extrinsic goals of employees and the satisfaction of psychological needs.

For this study, ethical sensitivity is rooted in the practice of enterprises. The results enrich and expand the influence of organisational environments and situational problems related to employees' ethical sensitivity and moral decision-making. These findings make this research meaningful and practical. First, this study combined the goal content theory and the reality of businesses to explore employees' ethical sensitivity. This study is the first to analyse goal content and ethical sensitivity in business. Second, this study considered psychological needs as a psychological mechanism to explain the effect of goal content and obtains empirical results, which offer an important reference for future study. Finally, this study conducted a quantitative analysis of ethical sensitivity and considered the basic psychological needs of self-determination theory as mediating variables. This study explored the direct influence of basic psychological needs on ethical sensitivity and the influencing mechanism of goal content on ethical sensitivity.

### *5.2 Practical implications*

The implications of this study on human resources management are as follows. First, in the recruitment and selection of employees, managers tend to prioritise employees with high intrinsic goals and selectively pass over individuals who pursue overly extrinsic goals. This approach enables managers to improve the staff's ethical sensitivity and reduce the occurrence of unethical behaviour. Second, in terms of training and development, human resource managers should strengthen their guidance for employees to pursue intrinsic goals. In addition, managers should emphasise the basic psychological needs of employees and provide employees with channels to improve their ethical sensitivity levels. Third, in terms of performance management, employees who have higher scores for extrinsic goals could be guided through performance reviews to pursue intrinsic goals. Fourth, when designing salary systems, managers should consider performance results and the basic psychological needs of staff.

### *5.3 Limitations and directions for future research*

The limitations of this study and future research directions include the following points. The first issue is the sample selection. The employees in this study were located throughout the country. The samples selected were mostly young and had high academic qualifications, which may have led to some errors or bias in the sample analysis. Therefore, future studies could expand the sample size, including adjusting the sample age and academic structure to allow for a more comprehensive analysis. Second, with regard to the research methods, this study used cross-sectional data and explored the goal content of the impact of ethical sensitivity at one point in time. However, an individual's pursuit of a goal varies over time. Therefore, it is necessary to conduct longitudinal studies to explore the long-term relationship between goal content and ethical sensitivity. Third, this study examined the effect of goal content on ethical sensitivity but did not consider the impact of the environment. For example, different corporate cultures may affect employees' choice of goals. In the future, studies that can make these improvements may achieve different results.

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