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Mediating role of ethical intention between social norms, code of ethics and ethical decision-making

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Abstract: The aim of this paper is to examine the extent to which the theory of planned behaviour (TPB) can facilitate our understanding of ethical intentions and behaviours among business leaders in low-income country contexts. An ethical decision-making framework based on a combination of social norms and ethical codes not only serves as the pillar for ethical work but also imposes positive changes within organisations, providing them with a core principle to practice in difficult settings like Syria. The current study proposes a mediation model through SEM, based on the results from a large-scale survey study conducted in firms among 200 business leaders working in international companies located in Aleppo and Damascus. The results reveal that subjective norms and codes of ethics positively influence ethical intentions, which in turn predict ethical decision-making behaviour.

Keywords: economic growth; low income country; economic development policy; equal wages; international partnership.

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1 Introduction

The Syrian government's 'Rebuild Syria' strategy, adopted in mid-2017, is aimed at addressing the post-war reconstruction efforts in the country (Matveev, 2019). The new strategy aimed to revive Syria's economic and social landscape, addressing the extensive damage inflicted on the nation's economy and the disruption of its social cohesion due to the prolonged conflict (Ahmad et al., 2023). In this respect, ethical business practices can help rebuild trust with the public and international community, which is essential for economic recovery. Ethical conduct for business is crucial for both their short-term and long-term success (Bengui, 2020). Ethics is a branch of philosophy concerned with the principles that guide human behaviour, focusing on what is right or wrong and the moral quality of intentions and outcomes (Busila, 2014). It is described as a structured effort to understand both personal and societal moral experiences, establish the rules that should direct human actions, identify valuable goals, and promote the development of virtuous character traits (Guo, 2019). Business scholars have shown interest in ethics because they shape choices, actions, and results within organisations (George and Rose, 2023; Glyde, 2019).

Many Syrian entrepreneurs have had to close or scale back their businesses due to ongoing violence and destruction since the conflict began (Nazemi and Decina, 2019). The ongoing conflict has severely disrupted supply chains, damaged infrastructure, and caused significant capital and labour losses (Akkad and Mouselli, 2023). This has led to reduced production, limited market access, and decreased purchasing power among consumers (Nazemi and Decina, 2019). Furthermore, issues such as corruption and inadequate legal frameworks hinder investment and growth (Gobat and Kostial, 2016). Access to finance and support also remains limited (United Nations Development Programme [UNDP], 2023). While efforts are underway to reform the business environment, the pace of progress is slow (Goheer and Seifan, 2009) and Syrian businesses continue to struggle amidst these complex and interconnected challenges. While the Syrian business environment is fraught with challenges, leaders need to make ethical choices amidst these complexities to ensure the sustainability and integrity of their businesses (Reed, 2010).

Recent incidents of business collapses, financial misconduct, and widespread distrust have led to concerns about the ethical behaviour of current leaders. Pfeffer and Fong (2002) emphasise that a leader's key strength lies in their problem-solving and decision-making abilities. When leaders fail to provide clear direction and effective choices, it can

create uncertainty and lack of purpose, ultimately making an organisation inefficient and unsuccessful (Lowy, 2008). Although leaders guide businesses through uncertain conditions, there is a common belief that ethical leadership is often missing in the workplace (Johns, 2023). Developing leadership behaviours could be a critical priority for Syrian businesses as they navigate environmental challenges (Megheirkouni, 2016). To grasp the concept of ethical leadership, it is essential for a leader to comprehend the process involved in making ethical decisions (Heyler et al., 2016). Gaining insight into how leaders approach ethical decision-making could play a significant role in supporting Syria's recovery and development (Singh et al., 2022). However, Syrian business leaders are vital in promoting ethical conduct, navigating challenges, and contributing to the country's overall well-being through responsible business practices.

In conflict-affected economies, ethical intentions play a particularly important but vulnerable role in ethical decision-making. Ethical intention reflects managers' conscious commitment to act in line with prevailing social norms and organisational codes and is generally regarded as the most immediate predictor of behaviour in frameworks such as the Theory of Planned Behaviour (Ajzen, 1991). In contexts marked by prolonged violence, economic sanctions, and pervasive informality, as in the Syrian economy, resource scarcity and security threats can hinder the translation of these intentions into concrete ethical actions. Consequently, while social norms and codes of ethics continue to shape managers' intentions, these intentions are formed and enacted under intense pressures related to survival and power imbalances, which may weaken or modify their ultimate influence on ethical decision-making.

Ethical decision-making is shaped by complex interactions among individuals, organisations, complexity, conflict, and deviant behaviour (Glyde, 2019). Ethical decision-making is the process through which individuals make choices that involve evaluating what is right or wrong, integrating both normative standards (societal norms) and personal experiences (Fichter, 2018; Sparks and Pan, 2010). Ethical decision-making is particularly important for stakeholders aiming to maintain sustainable and effective work environments (Kelley, 2023). It involves recognising the need for a decision, evaluating different options, identifying the one that aligns with moral standards (what is considered 'right' within a given cultural context), and then acting upon it (Johns, 2023). This process often includes weighing personal and societal norms, considering potential outcomes, and applying ethical frameworks or values to guide the decision (Jones, 1991; Rest, 1986).

According to the literature, ethical decision-making is not well understood in business, which makes it a subtle and even more challenging process to achieve the desired results (Poszler et al., 2024). Furthermore, most studies on ethical decision-making have been conducted in advanced industrialised economies, leaving a substantial gap in the body of the current literature (Johns, 2023). There has been limited research on leadership development in the Arab world, particularly in Syria, despite the region's significant importance to Western countries due to its strategic and economic implications (Megheirkouni, 2016). Using the theory of planned behaviour as a starting point, this study aims to fill the gaps by investigating the knowledge of how the code of ethics and social norms affect business leaders in Syrian international companies when they make ethical decisions, particularly in terms of ethical intention. The results are anticipated to assist businesses grow and help leaders of change make better decisions that are heavily grounded in the foundations of ethical considerations.

2 Review of the literature

2.1 *Theory of planned behaviour*

In order to determine the factors that influence ethical behaviour among business leaders, this study used Ajzen's (1991) TPB. The ethical intentions are guided directly by attitudes, normative obligations, and perceived behavioural control. TPB provides insight to understand why people decide to act either ethically or unethically (Ferdous and Polonsky, 2013). Although the TPB is one of the most cited models for explaining ethical decision-making in organisational settings, research that uses this model while considering business operations in developing countries remains unexplored. In these contexts, core belief components central to ethical decision-making may often be very different from those originally identified in the TPB's framework. Theoretical models that underpin the TPB model may not completely account for a range of social, economic, and cultural factors that influence ethical considerations, which have led to a certain diversion from these traditional pathways (Ajzen, 1991). Many of the norms and beliefs influencing ethical choices in developing countries are often obscured, nuanced, or vary considerably, which limits the direct applicability of the theory without modifications (Ferdous and Polonsky, 2013; Kurland, 1996). Therefore, to enhance its relevance, the TPB needs to be adapted to account for these unique contextual factors in emerging markets and developing countries. The proposed framework in this study incorporates two main factors – subjective norm and code of ethics – along with a central mediator, ethical intention, which together offer enhanced explanatory and predictive power for understanding ethical decision-making among business leaders in Syrian international companies.

2.2 *Hypotheses development subjective norms*

There exists a lot of study evidence elucidating subjective norms, best known as the attitudes or behaviours of surrounding people that could potentially have a great influence on the societal norms of people (Ajzen, 1991). Social norms play a crucial role in society by establishing a social framework that enables peaceful and productive coexistence (Martinez, 2024). Originating from sociology, social norms define what people are expected to do or do in specific situations (Yin et al., 2023). Societies with strong social norms are more effective at coordinating behaviour informally during collective challenges such as climate change and pandemics (Andrighetto et al., 2024). However, the original concept of subjective norm within the Theory of Planned Behaviour (TPB) is considered too limited or vague for broader ethical applications. It requires expansion to adequately capture the complexity of ethical decision-making (Sun, 2020).

The influence of social norms has been a fundamental subject across behavioural economics, psychology, sociology, and decision neuroscience. Currently, a growing body of research has emerged that examines the effects of socio-cultural norms on managerial decision-making (Yin et al., 2023). Additionally, Blay et al. (2018) emphasised the importance of the theory of social norms for the empirical analysis in Business ethics. However, despite extensive research on social norms, empirical evidence regarding their impact on behaviour remains inconsistent. The mechanisms through which social norms influence specific managerial decision-making processes are still not well understood,

leaving a gap in the literature that requires further exploration (Melnik, 2011; Yin et al., 2023). To address this critical yet underexplored area of research, this study examines the role of social norms in shaping leaders' decision-making processes.

Subjective norms create societal constraints, making people more or less likely to follow through on certain intentions. Many studies on ethical behaviour have substantiated those subjective norms affect people's intentions (Carpenter and Reimers, 2005; Cherry, 2006; Henle et al., 2010; Leonard et al., 2004; McClaren et al., 2010). The Theory of Reasoned Action outlines behavioural intentions as being influenced by an individual's attitudes and beliefs (i.e., social norms) (Ajzen and Fishbein, 1975). However, studies show mixed findings regarding this relationship. Kurland (1996) observed that the relationship between subjective norms and the intentions of sales agents was not statistically significant, indicating that in certain contexts, norms may exert little influence on intentions.

On the other hand, Ferdous and Polonsky (2013) found that perceived behavioural control, subjective norms, and attitudes all have a considerable effect on ethical selling intentions. These intentions then predict salespeople's ethical behaviours, underscoring the complex factors that determine what ethical decision-making and behaviour entail within a sales context. According to Huang et al. (2020), human behaviour is inherently shaped by the social environment. In this regard, ethical decisions, in particular, are closely related to values, traditions, and socially meaningful actions, so that one can never completely separate the individual act from social influence. The interconnected nature of this process underscores the necessity of understanding decision-making within a social context. Consequently, this study assumes that social norms play a strong role in shaping ethical intentions and ethical decisions. The following hypotheses have been formulated:

H1: Social norms have a positive and significant effect on ethical intentions among business leaders in Syria.

H2: Social norms play a significant positive role in the ethical decision-making among business leaders in Syria.

2.3 Code of ethics

A code of ethics encompasses the principles that all members are expected to follow, serving as a guide for decision-making (Flite, 2017). It is a defining characteristic of a profession, establishing its core values and standards. This code sets the boundaries and methods of conduct, providing both a foundation and direction for behaviour (Stárek, 2020). Ideally, a code of ethics should strongly influence professional practices, as members are expected to adhere to its principles in their work. However, the extent of its impact largely depends on how effectively the organisation implements and enforces it (Park and Blenkinsopp, 2013; Peslak, 2007). Schwartz (2001) argues that unethical behaviour is often caused by ignorance of ethical codes, failure to recognise ethical issues, and forgetting the codes. From a conceptual standpoint, a utilitarian code of ethics means that ethical decisions in the workplace are based on evaluating the consequences of actions (Kelley, 2023).

Ethical codes, established by companies and professional bodies across various fields, aim to encompass a wide range of professional conduct (Johnson, 2020). They guide professionals in making decisions that reflect the core values of their profession

(Maria, 2021). These codes can provide organisations and their members with tools to prevent or resolve ethical challenges that might harm the company's reputation (Andrade et al., 2017). Ethical codes guide business practices through moral behaviour through characterising such conceptions and also via acting as a moral compass (Melé et al., 2006; Stohl et al., 2009). However, Kitchener (1984) points out that ethical codes alone may be inadequate for ethical decision-making due to potential conflicts between different ethical values.

A review by O'Fallon and Butterfield (2013) demonstrated that codes of ethics (or conduct) consistently have a significant influence on ethical decision-making. While the influence of codes of ethics on ethical decision-making is widely regarded as critical, Kaptein (2008) highlighted a significant gap in the empirical evidence supporting this relationship. This underscores the need for more focused studies to assess how ethical codes shape behaviour and guide individuals in resolving ethical dilemmas. As a result, this study posits that code of ethics have a substantial impact on both ethical intentions and ethical decision-making. The formulated hypotheses are as follows:

H3: The code of ethics positively and significantly impacts ethical intentions among business leaders in Syria.

H4: The code of ethics positively and significantly impacts ethical decision-making among business leaders in Syria.

2.4 Ethical intention

Intention is the preparedness and eagerness of a person to do something. The main conception is that the stronger the intention, the more likely the behaviour will happen (Lee et al., 2016). Ethical intention refers to the degree to which leaders are willing to act ethically, aligning with the theory of planned behaviour's idea that intentions precede behaviour (Ajzen, 1991). Studies on ethics using TPB often focus on predicting intentions, assuming that ethical intentions will naturally result in ethical actions (Leonard et al., 2004). But the link between intention and behaviour may not always be clear-cut; sometimes intentions fail to prognosticate behaviour very well (Ajzen, 2011). The link between intentions and actual behaviour was strongly supported by research by Armitage and Conner (2001). Studies on ethical behaviour at work and employees' intentions have also indicated that this interconnectedness is essentially true (Henle et al., 2010; Park and Blenkinsopp, 2009). Palau (2006) examined the theory of planned behaviour, found that intentions correlate quite well with behavioural performance. While intentions are often a strong predictor of behaviour, they do not always directly translate into actions because various external factors can influence the intention-behaviour relationship (Ajzen, 2011). Therefore, study evidence suggests that this assumption may not always be true, as intentions do not always lead to behaviours (Carrington et al., 2010). It highlights the importance of examining the gap between intention and behaviour in ethical decision-making. Ethical intention plays a crucial role in aligning social norms, codes of ethics, and behaviour. Social norms, defined as the unwritten rules of acceptable behaviour in a particular society, are a crucial factor in shaping an individual's ethical intentions (Ajzen, 1991). People are more likely to make ethical decisions when they believe their behaviours align with the expectations of their social group (Fishbein and Ajzen, 2010). Likewise, codes of ethics (i.e., formal guidelines regarding unethical behaviour in organisations or professions) can also impact

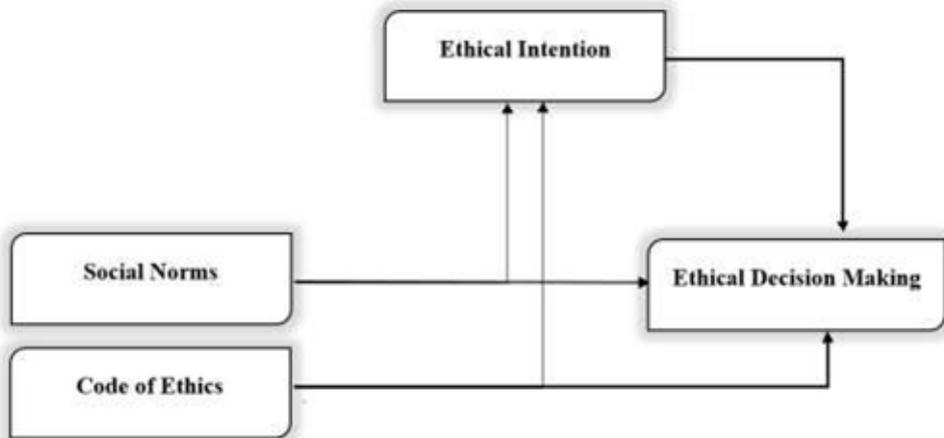
ethical intentions by establishing standards on what are ethically proper and improper actions. As Schwartz (2004) explained, these codes are internalised and impact ethical decision-making, serving as a frame of reference to measure the right course of action in complex situations. Accordingly, this study hypothesises that there is a relationship between the ethical intentions of business leaders and their ethical decision-making. Furthermore, it suggests that ethical intention serves as a mediator between social norms, the code of ethics, and ethical decision-making. The hypotheses developed are as follows:

H5: Ethical intentions positively and significantly impacts ethical decision-making among business leaders in Syria.

H6: Ethical intentions mediate the relationship between social norms and ethical decision-making among business leaders in Syria.

H7: Ethical intentions mediate the relationship between code of ethics and ethical intentions among business leaders in Syria.

Figure 1 Ethical decision-making model



3 Methods

A survey targeting business leaders from Syrian international companies was conducted using a structured questionnaire. Participants were selected through a convenience sampling method, engaging individuals with whom the researcher had an existing relationship and who consented to participate. The questionnaires were distributed both through direct contact and via social media platforms. Approximately 200 business leaders from the headquarters of international companies based in Aleppo and Damascus were approached for the survey. Of the 174 responses obtained, 159 were fully responded, meaning they answered all the items listed in the survey's questions accordingly. PLS-SEM was applied to analyse the data and examine the relationships between the constructs (see Figure 1). The questionnaire was developed based on earlier

studies and utilised terms related to the ethical decision-making process (Favasuli, 2012). Items of ethical intention were derived from Ferdous and Polonsky (2013). Items about social norms were also developed based on the scholarly works carried out by Bizer et al. (2014), and items related to the code of ethics were taken from Wotruba et al. (2001).

4 Results

4.1 Measurement model

At first, the measurement model was checked for convergent validity. Hair et al. (2021) say that items with outer loadings less than 0.40 were literally excluded. Furthermore, items with loadings between 0.40 and 0.70 were also removed if doing so enhanced the composite reliability or AVE to meet the recommended criteria. Applying this method, the number of indicators for the ethical decision-making items was cut from 25 to 16, and for social norms, from 14 to 8. After this change, Table 1 indicates that all item loadings were higher than the minimum of 0.60 and the AVE was higher than 0.50. This means that each construct captured at least 50% of the variance in its indicators, supporting convergent validity and indicating that the items effectively measured their intended constructs (Lim et al., 2023). Also, Cronbach's alpha, Dillon-Goldstein's rho, and composite reliability values for all constructs were strong and well above the recommended minimum of 0.70 (do Valle and Assaker, 2016; Hair et al., 2021). This exhibits that the indicators for each construct are an appropriate match for their respective constructs (see Table 1).

Table 1 Construct validity and reliability

<i>Constructs</i>	<i>Loadings</i>	<i>Cronbach's alpha</i>	<i>rho_A</i>	<i>Composite reliability</i>	<i>AVE</i>	<i>VIF</i>
EDM_01	0.723	0.934	0.935	0.941	0.502	1.317
EDM_10	0.719					1.096
EDM_20	0.697					1.155
EDM_02	0.717					1.172
EDM_04	0.702					1.268
EDM_07	0.700					1.375
EDM_08	0.722					1.368
EDM_09	0.724					1.327
EDM_12	0.726					1.008
EDM_13	0.696					1.530
EDM_14	0.675					1.946
EDM_15	0.731					1.865
EDM_16	0.672					1.813
EDM_17	0.698					1.934
EDM_18	0.728					1.843

Table 1 Construct validity and reliability (continued)

<i>Constructs</i>	<i>Loadings</i>	<i>Cronbach's alpha</i>	<i>rho_A</i>	<i>Composite reliability</i>	<i>AVE</i>	<i>VIF</i>
EDM_19	0.698					1.797
SN_01	0.805	0.919	0.921	0.934	0.638	1.839
SN_02	0.795					1.860
SN_03	0.794					1.971
SN_04	0.827					1.746
SN_05	0.787					1.716
SN_06	0.796					1.887
SN_07	0.803					1.696
SN_08	0.781					1.762
COD_01	0.867	0.962	0.962	0.967	0.744	1.898
COD_02	0.855					1.795
COD_03	0.856					1.065
COD_04	0.861					1.919
COD_05	0.863					1.941
COD_06	0.867					1.219
COD_07	0.869					1.189
COD_08	0.864					1.157
COD_09	0.85					1.386
COD_10	0.876					1.068
EI_01	0.877	0.839	0.839	0.903	0.756	1.115
EI_02	0.868					1.146
EI_03	0.864					1.111

After that, discriminant validity was checked (Hair et al., 2021). Table 2 shows that the square root of the AVE for each construct is greater than its correlations with all the other constructs in the measurement model. This demonstrates that each construct is more closely related to its own items than to those of other constructs. This proves that each construct is distinctive within the model (Fornell and Larcker, 1981). Hair et al. (2021) suggest using the Heterotrait-Monotrait ratio (HTMT) for a more accurate evaluation, though this approach has some limitations and problems. Hair et al. (2021) believe that HTMT values should be less than 0.85. Table 3 also shows that all the listed values meet such standards.

Figure 2 Measurement model

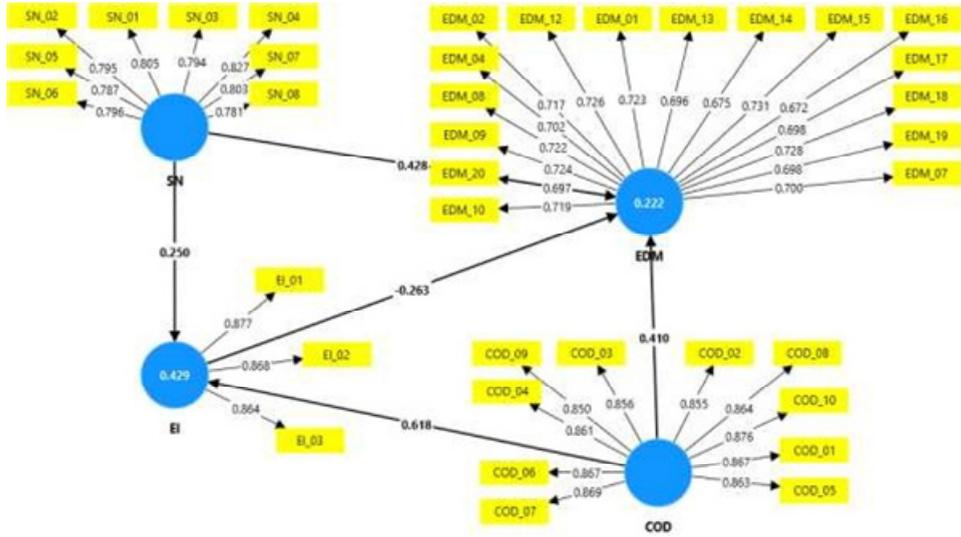


Table 2 Discriminant validity

	Code of ethics	Ethical decision making	Ethical intention	Social norms
Code of ethics	0.863			
Ethical decision making	0.229	0.708		
Ethical intention	0.605	0.079	0.869	
Social norms	0.052	0.349	0.219	0.799

Notes: Values in bold indicate the square root of the average variance extracted (AVE) for each construct, while regular values show the correlations between constructs.

Table 3 Heterotrait-Monotrait ratio (HTMT)

	Code of ethics	Ethical decision making	Ethical intention	Social norms
Code of ethics				
Ethical decision making	0.24			
Ethical intention	0.673	0.093		
Social norms	0.067	0.371	0.247	

4.2 Structural model

Following the analysis of the measurement model in accordance with Hair et al. (2021), the structural model (Figure 3) was tested for collinearity, beta coefficients, *t*-values, standard deviations, and *p*-values (Osman et al., 2024). The variance inflation factor (VIF) was used to check for collinearity. Values below three indicate no collinearity

issues (Hair et al., 2021). Table 3 presents that all of the indicators' VIF values were less than two. This means that there were no collinearity issues and that the data could best be investigated more closely (Lim et al., 2023).

Figure 3 Structural model

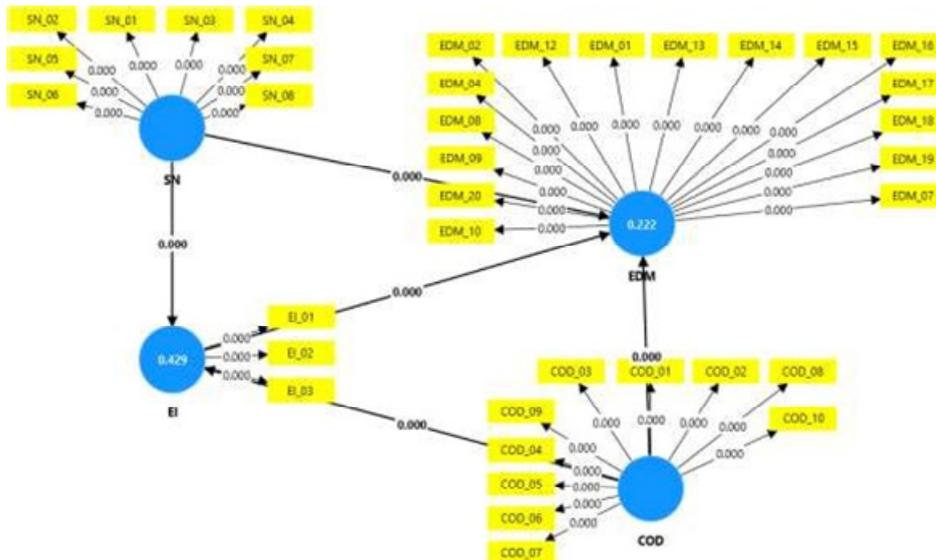


Table 4 Direct effect

	Beta	Standard deviation	T-value	P values
COD -> EDM	0.415	0.062	6.568	0.000
COD -> EI	0.619	0.032	19.049	0.000
EI -> EDM	0.367	0.068	3.844	0.000
SN -> EDM	0.433	0.047	9.044	0.000
SN -> EI	0.251	0.038	6.548	0.000

The results reveal that the code of ethics (COD) has a significant positive effect on ethical decision-making (EDM) ($\beta = 0.415$; $p < 0.01$) and ethical intention (EI) ($\beta = 0.619$; $p < 0.01$). Subjective norms (SN) also have a positive and significant effect on both EDM ($\beta = 0.433$; $p < 0.01$) and EI ($\beta = 0.251$; $p < 0.01$). Also, ethical intention (EI) has a significant and positive effect on EDM ($\beta = 0.367$; $p < 0.01$). This investigation supports all of the hypotheses H1, H2, H3, H4, and H5 (see Table 4).

4.3 Mediation analysis

The mediation results reveal that both Social Norms (SN) and Code of Ethics (COD) have noticeable impacts on Ethical Decision Making (EDM) through Ethical Intention (EI). This is best reflected through the positive beta values and statistically significant p-values ($p < 0.001$). This indicates that ethical intention (EI) serves as an effective mediator between subjective norms (SN), code of ethics (COD), and ethical decision-

making (EDM). EI demonstrates a complementary, partial mediation effect, supporting hypotheses H6 and H7.

Table 5 Ethical intention as a mediator

<i>Beta</i>	<i>Standard deviation</i>		<i>T-value</i>	<i>P values</i>	<i>Outcome</i>
SN -> EI -> EDM	0.195	0.062	6.568	0.000	Supported
COD -> EI -> EDM	0.308	0.032	19.049	0.000	Supported

5 Discussion and conclusion

This study seeks to explore the relationships among social norms, codes of ethics, and ethical decision-making, with a focus on the mediating role of ethical intention within these dynamics. The research specifically investigates the decision-making styles of business leaders operating in a low-income context, such as Syria, to better understand how these factors influence ethical behaviour in challenging environments.

This study predicted that ethics codes would impact ethical intention and ethical decision making. The findings align with earlier research by Yusoff (2011), which identified a positive relationship between the code of ethics and ethical decision-making among 42 managers in oil and gas companies in Terengganu. Their study indicated that stronger adherence to job-related codes of ethics was associated with a greater intention to make sound ethical decisions. Caha et al. (2022) emphasise that a code of ethics serves as the fundamental framework for fostering and upholding ethical behaviour within an organisation. It acts as a guideline for ethical conduct, ensuring that management and employees align their actions with the organisation's ethical standards and values. Andrade et al. (2017) closely investigated the codes of ethics of the biggest firms in Brazil and Portugal and found that ethical issues have a significant impact on a company's reputation and, in general, its marketing effectiveness. They recommended that marketing professionals consistently recognise the importance of conveying the company's core values to various audiences, emphasising the role of the code of ethics in communication with both internal and external stakeholders.

Our study's structural path analysis clearly reveals that subjective norms affect the ethical intents and decisions of business leaders. Yin et al. (2023) found that social norms affect a broad range of business activities, including donations, corporate social responsibility (CSR), pro-environmental actions, and corporate innovation. Bizer et al. (2014) also emphasised the significant role social norms play in various cognitive and behavioural processes. These findings align with previous research using the theory of planned behaviour to identify factors shaping intentions in different ethical contexts. Ferdous and Polonsky's (2013) work, which looked at salespeople's ethical sales behaviour through the lens of the theory of planned behaviour, is the basis for the strong link between social norms and ethical intents. However, this result contrasts with some ethics research in the broader business field (Buchan, 2005).

The model shows that ethical intentions are predictors of business leaders' ethical behaviour. The results reveal that the model explains 36 percent of the variance in intentions and 23 percent of the variance in behaviour. This aligns with the findings of Armitage and Conner (2001) and Ferdous and Polonsky (2013), who reported that the

theory of planned behaviour has a stronger explanatory power for intentions than for behaviour. Nonetheless, there is a lack of research examining the role of ethical intention as a mediator between social norms, the code of ethics, and ethical decision-making. Given that ethical intention is an important factor affecting ethical decision making, as it reflects individuals' readiness and commitment to behave ethically in various situations. The results of this study are in line with the theory of planned behaviour and with the results of other investigations that investigated the existing link between ethical intention and ethical decision-making process. The path analysis also indicates that ethical intents are a partial link between the code of ethics and ethical decision-making within the proposed paradigm. Code of ethics and social norms provide much-needed guidance for navigating complex business environments, especially in countries like Syria facing conflict or economic instability.

Grasping the essence of ethical decision-making is vital for addressing the complexities of contemporary challenges. By embedding ethical principles into their decision-making frameworks, business leaders can create outcomes that not only serve their interests but also contribute to the broader well-being of society. This approach ensures that decisions are grounded in integrity, fostering trust and sustainability in professional and social contexts. When businesses prioritise ethical practices, they build a strong foundation of trust and integrity, which significantly enhances their reputation. This ethical commitment not only establishes credibility with stakeholders but also creates a competitive edge, attracting potential collaborators and fostering long-term partnerships. By demonstrating a consistent dedication to ethical principles, companies can position themselves as reliable and responsible players in their industry, driving sustainable growth and fostering mutual respect in their professional relationships.

6 Implications

The findings of our study affirm that the Theory of Planned Behaviour (TPB) effectively predicts ethical decision-making among business leaders in low-income countries. This broadens the scope of TPB's applicability, highlighting its relevance across diverse economic contexts. Moreover, the results underscore the existence of critical antecedents that drive ethical practices in businesses operating in these regions. These antecedents represent actionable insights that companies can leverage to foster ethical behaviour, aligning with conclusions drawn in previous research on ethical decision-making in developing economies (Akhter et al., 2009; Ferdous and Polonsky, 2013). The significant relationship between ethical intentions and self-reported ethical behaviour in low-income contexts like Syria underscores a positive dynamic: leaders with a commitment to ethical intentions are likely to act in accordance with those principles, even in settings where unethical practices might be tempting. This finding highlights the necessity of cultivating an ethical organisational culture that establishes and reinforces norms for ethical conduct. Moreover, leaders who exhibit strong ethical attitudes and intentions play a crucial role in shaping such an environment, thereby fostering integrity within the organisation.

From a practical perspective, this study provides important insights for businesses in developing and low-income countries such as Syria that aim to foster ethical leadership. Subjective norms play a pivotal role in fostering ethical behaviour (McClaren, 2013). To this end, organisations should focus on cultivating a culture that prioritises ethical conduct and instils these values in new employees through proper socialisation processes.

Leaders, in particular, bear the responsibility of actively communicating the organisation's ethical principles – both to newly on boarded employees and during regular interactions with existing team members – thereby reinforcing a consistent ethical framework within the company.

For businesses to thrive ethically, leaders must cultivate a robust moral framework that establishes clear standards and values (Ferdous and Polonsky, 2013). However, merely implementing organisational norms and policies is insufficient to drive ethical behaviour. These norms must be deeply ingrained into leaders' and employees' mind sets to effect meaningful change in conduct (Akhter et al., 2009). Moreover, assessing the factors influencing leaders' ethical intentions and actions through targeted surveys can help organisations design corporate cultures that promote ethical behaviour. Such insights are instrumental in building management systems that embed ethics into everyday practices, fostering leadership and employee attitudes that align with the organisation's moral values.

Ethical intention was theorised as a partial rather than a full mediator because conceptually, social norms and codes of ethics are expected to influence ethical decision-making through both indirect and direct pathways. While ethical intention represents the immediate motivational driver of behaviour, social norms and formal codes can still exert a direct influence on decisions by shaping habitual responses, perceived sanctions and rewards, or organisational constraints that do not necessarily pass through deliberate intention. In other words, managers may sometimes comply with social expectations or organisational rules out of routine, fear of punishment, or institutional pressures, even when their personal ethical intentions are weak, and conversely, strong ethical intentions can reinforce but not fully replace these direct effects. Therefore, a partial mediation specification is more consistent with the view that ethical decision-making in organisations results from a combination of internalised intentions and external normative and structural forces, rather than from intention alone.

Declarations

The authors declare that they have no conflict of interest.

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