THE MEDIATOR EFFECT OF ETHICAL CLIMATE ON THE RELATION BETWEEN ORGANIZATIONAL JUSTICE AND ORGANIZATIONAL COMMITMENT

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Abstract: Organizational justice refers to how an employee perceives the decisions and the behaviors of the managers. Organizational justice consists of how to regulate the wages, punishments and promotions and how these decisions are made or how these decisions are told to employees. This research aims to contribute to the literature by emphasizing the importance of the organizational justice and ethical climate concepts in the perspective of the internal environment of an organization. For this purpose, a detailed definition of organizational justice, we investigated the effects of organizational justice and ethical climate on organizational commitment. In this paper, the mediator effect of ethical climate on the relation between organizational justice and organizational commitment analyzed. The hierarchical regression analysis method has been used to determine the mediator effect. As per the analysis results, the partial mediator role of ethical climate on the relation between organizational justice and organizational commitment is statistically significant.

Key Words: Organizational Justice, Ethical Climate, Organizational Commitment

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INTRODUCTION

The belief of the employees whether they are subjected to a fair practice or not by the employers during the functioning of an organization, which is about organizational justice, has influence on their organizational behavior. It has become an advantage in the competitive area that qualified employees are employed in organizations. This advantage is perpetuated if and only if the qualified employees are kept in the organization. Keeping the employees in an organization depends on fair behaviors of the managers to the employees, and employees perceiving the justice in this way (Cropanzano and Molina, 2015:380-381).

Employees pay great attention to the distribution of earnings, the decision process of the distributions, the way employees behave to them and the fairness of how much they are informed about these processes. The concept of organizational justice expresses that the employees perceive the processes, interactions and outputs in the organization as righteous (Kerwin, Jordan, & Turner, 2015: 387-388).

Justice is one of the building blocks of strong organizations and strong cultures. In organizations perceived as righteous; the perception of organizational identity, work quality and performance is high; the reconstruction of the organization and decision processes are easy; participation and collaboration behaviors are common; promotions and punishments are fair and organizational problems are rare (Levy & Norris-Watts, 2004: 733).

There have been many researches about organizational justice and the concepts it is related to. The main subjects of these researches consist of the relationship between job satisfaction through organizational justice and the intentions of quitting the work, organizational commitment, organizational citizenship, organizational trust and motivation. It is observed that the studies in recent years focus on organizational trust, organizational citizenship, motivation and job satisfaction (Bidarian & Jafari, 2012: 1623).

When it is considered in the extent of dimensions of organizational justice, it is seen that the connection between interactional justice perception and organizational justice is stronger. This result shows that there is an important relationship between organizational justice and interactional justice, which is a concept where the communication among the employees is important and individuals are valued (Nojani, Arjmandnia, Afrooz, & Rajabi, 2012: 2901).
BACKGROUND and HYPOTHESES DEVELOPMENT

The notion of organizational justice is directly related to organizational culture. Whether the processes in an organization perceived as fair by the employees results from organizational culture. There are many studies about organizational culture in the literature. In the studies about organizational culture, it is stated that the concept of justice differs from culture to culture; it is determined that the employees’ justice perceptions depends not only on demographic features, but also on different cultures (Patterson, Cowley, & Prasongsukarn, 2006: 265).

The concept of organizational culture has been becoming more and more important during the administrative processes of organizations. There are many studies about organizational culture in the literature. In these studies, mostly its definition, dimensions and effects on the administrative processes in organizations are researched.

Colquitt and his friends (2001) states that culture may have an influence on justice, the judgement rules, the purposes of fair behavior, the preferences while applying principles, the process of creating justice and the effects of justice on the results (Colquitt, Conlon, Wesson, Porter, & Ng, 2001: 426). The studies that examine the connection between organizational justice and job satisfaction in the literature, analyze the relationship between the effects of dimensions of organizational justice on the results and demographic features of the employees. According to the findings of these studies, organizational justice perception emerges as one of the factors determining job satisfaction. In the scope of these studies, it is revealed that employees who completely receive the rewards of their efforts have a higher job satisfaction then the ones who do not. The overall arising results fit to Adams Equity Theory. Another result obtained from the researches about the relationship between the dimensions of organizational justice and job satisfaction is that the distribution justice perceptions of employees are more effective on job satisfaction (Lambert, Hogan, & Griffin, 2007: 646-647) (Ouyang, Sang, Li, & Peng, 2015: 149-150) (Nojani, Arjmandnia, Afrooz, & Rajabi, 2012: 2902) (Lotfi & Pour, 2013: 2076).

Job satisfaction is used generally to express the gratification an employee finds in his job. Occurrence of job satisfaction in employees is related to the perception they build that, they are treated fairly, that their performance evaluations and promotion mechanisms are fair and equal. The more employees perceive an organization as fair, the higher their moti-
viation gets, the more pleasure they feel doing their job; this resulting situation will provide higher job satisfaction; and as a result, higher employee performances will improve organization performance. However, in case of low job satisfaction, the organization performance is influenced negatively. The decrease in job satisfaction brings about employees getting slower, lengthening the processes, being absent, leaving their jobs and an increase in conflicts in the organization (Alkassabi, Alsobayel, & Aleisa, 2015: 62-63).

Job satisfaction is considered as an important factor because of its effects on the employees and on organizations. The positive outcomes of increasing job satisfaction are revealed in many studies. In their study, DeConinck and Stiwell (2004) examined the relationship between the perception of the employees and job satisfaction; and concluded that there is a strong positive connection between the perception of the employees and job satisfaction. (DeConinck & Stiwell, 2004: 227-228).

It is believed that organizational environment affects the job satisfaction of employees more than it does by their personal roles. Greenberg (1987), assert that, in the long term, organizational justice is a fundamental requirement in terms of the operation of an organization (Greenberg, 1987: 11-12). Greenberg states that organizational justice perception as a function of administration policy and resulting working conditions may affect job satisfactions of the employees. Organizational justice affects job satisfaction in a direct and positive way; and at the same time, existing job satisfaction strengthens the organizational justice (Greenberg & Baron, 2008: 128-129).

Organizational trust is the belief that the organization is consistent about their promises and contracts when the employee faces an uncertain or a risky situation and their actual attitude in such a situation. Organizational trust is one of the most current topics of organizational justice concept. Trust towards decision-makers especially important because decision-makers are authorized to distribute resources and promotions (Fukuyama, 1995: 63-64).

According to Colquitt and his friends, there is a strong relationship between trust, distribution, and procedural justice that are a part of organizational justice dimensions. When managers make decisions by sharing information with employees in a clear, correct and consistent way, giving importance to the decisions of the employees, explaining the reasons of their decisions, it promotes trust towards managers in employees (Colquitt, Conlon, Wesson, Porter, & Ng, 2001: 428).
In the literature, there are researches, which claim job satisfaction; organizational trust and justice perception are related to each other. It is observed that an increase in organizational justice also enhances organizational trust (Bidarian & Jafari, 2012: 1624) (Celani, Deutch-Salamon, & Singh, 2008: 65) (Jafari & Bidarian, 2012: 1817-1818). The research model is shown in Figure 1.

![Conceptual Model](image)

**Figure 1. Conceptual Model**

Organizational commitment is also associated with organizational justice in the literature (Meyer & Herscovitch, 2001: 301-302) (Carmon, Miller, Raile, & Roers, 2010: 212-213) (Lambert, Hogan, & Griffín, 2007: 646-647) (Paolillo, Platania, Magnano, & Ramaci, 2015: 1699) (Gumusluoglu, Karakitapoğlu-Aygün, & Hirst, 2013: 2271). In Greenberg’s opinion, it is important to determine the effect of justice perception of the employees on their commitment because employees cannot feel committed to an organization without justice; they cannot identify themselves with the organization. Low commitment addresses possible problems like employees ready to leave the organization at any moment. This situation results in more circulation of employees in the organization, hence a decrease in productivity (Greenberg J., Stres Fairness to Fare No Stres: Managing Workplace Stres by, 2004: 355-356). Because fair practices in an organization has an effect of increasing the commitment of employees, organizational justice has the power of promoting positive behaviors (Greenberg J., The Quest for Justice on the Job: Essays and Experiments, 1996: 39-40).

The concept of justice has been researched in many aspects. The roots of justice extend from religion to philosophy and political science. The concept of justice is used as an expression of legitimacy and rightfulness. In everyday language, the concept of justice is used to express the justness, rightfulness and honesty of a behavior or action (Greenberg J., Taxonomy of Organizational Justice Theories, 1987: 16) (Jafari & Bidarian, 2012: 1817-1818).

Organizational justice is a concept emerging from the investigation of justice in organizational life, and it is related to working con-
ditions which result in employee believes whether they are treated fairly or not. Early researches about organizational justice are stated to be “The Relative Deprivation Studies” by Stoufer and his friends, which were done during Second World War (Stouffer, Suchman, Devinney, Star, & Williams, 1949: 168-169). The notion of organizational justice was first mentioned by Greenberg in 1980 (Cropanzano & Greenberg, 1997: 320) (Greenberg J., Looking Fair versus being fair: managing impressions of, 1990a: 20-21) (Greenberg J., Organizational justice: yesterday, today, tomorrow, 1990b: 406-407). The basis of these studies about organizational justice is the equity theorem of Adams (Adams, 1963: 427) (Adams, Inequity in social exchange, 1965: 221). In contrast to philosophers suggesting thoughts about what justice is, administrative scientists and psychologist are interested in people’s beliefs about justice and how justice is applied in organizations. There are many definitions of organization justice expressed by academicians from various disciplines. The studies about organizational justice are the ones that study the perceptions of the employees about justice in an organization. Greenberg defined justice as its role in an organization (Greenberg J., Looking Fair versus being fair: managing impressions of, 1990a: 29-30). Organizational justice is about how employees perceive their administrators, subordinates, equals and organization as a whole in a financial sense.

Organizational justice can be defined as positive perceptions of the employees about their administrators’ decisions and actions about the organization and employees; how to manage wages, rewards, punishments and promotions; how these decisions are made and how they are conveyed to employees (Cropanzano & Greenberg, 1997:322-323) (Cropanzano & Molina, 2015: 382).

Although the notion of justice is one of the most researched concepts both in the field of economy and in the field of business management, Greenberg and Colquitt have examined it in four stages in the sense of modern management since 1949 until today. It is possible to list these stages in the following way (Greenberg & Colquitt, Handbook of Organizational Justice, 2005: 111-112):

- Fair distribution examined fair distribution of resources between 1950 and 1970.
- Fair process focused on distribution of rewards between 1970 and mid-1990s.
- Fair interaction has been studied since 1980s.
• Integrating flow appeared in the 21st century and is stated as dimensions of justice. Based on justice theories, the dimensions of organizational justice are grouped into three categories consisting of distributive justice, process justice and interaction justice.

Organizational distributive justice means justice in distributions of wages, rewards, social contributions for employees. Most of the studies of distributive justice are based on the Equity Theory developed by Adams (Adams, Inequity in social exchange, 1965: 232). Employee evaluations are formed on their comparison of their gain with other employees’. Like it is explained in Equity Theory, the balance between the inputs they give to the organization and the outputs they receive gives them a feeling of equality. On the other hand, the perception of unfairness triggers anger, unhappiness, pride and guilt in the employees. Moreover, the criteria of distributive justice comparison and applied models are crucial.

Distributive justice is about the perception of employees about how fairly they are treated rather than how the earnings are actually distributed. The important part of the distributive justice is ensuring that employees think that they are getting what they deserve. Distributive justice is the fairness of the decisions; employees’ share on the rewards, punishments, wages, statues, promotions and their reactions to these.

Whether a situation or a behavior is fair in an organization depends on employees’ beliefs about it. Since organizational justice is about perceptions, it may differ according to different situations and conditions. The studies show that distributive justice is related to wage satisfaction, job satisfaction and management satisfaction and arising intentions of quitting the job (Beugre, Managing Fairness in Organizations, 1998: 53) (Beugre, Understanding Organizational Justice and its Impact on Managing Employess: an African Perspective, 2002: 1100) (Bidarian & Jafari, 2012: 1625) (Colquitt, Conlon, Wesson, Porter, & Ng, 2001: 430) (Cropanzano & Greenberg, 1997: 318) (Cropanzano & Molina, 2015: 382) (Greenberg J., Looking Fair versus being fair: managing impressions of, 1990a: 29-30) (Greenberg J., Organizational justice: yesterday, today, tomorrow, 1990b: 402) (Greenberg J., Taxonomy of Organizational Justice Theories, 1987: 28) (Greenberg J., The Quest for Justice on the Job: Essays and Experiments, 1996: 118) (Greenberg & Baron, Behavior in Organizations, 2008: 66) (Jafari & Bidarian, 2012: 1818). Distribution injustice occurs when employees think
they do not get their share of organizational rewards as much as they expect. This results in negative behaviors, particularly feelings of resentment (Beugre, 2002: 1096) (Beugre & Baron, 2001: 327) (Greenberg J., 1990b: 411).

While distributive justice is concerned with how outputs are distributed in an organization, procedural justice is about the fairness of processes determining these outputs. It implies that decision-making processes and reward processes must be perceived as fair by employees. It contains structural features of decision-making processes like employees’ right to speak, convenience of the evaluation criteria, objectivity in decision-making processes (Cropanzano & Greenberg, 1997: 322).

The concept of procedural justice is concerned with how decision-makers manage the distribution processes and whether they are being fair in their behaviors. Procedural justice can be defined as fairness of processes for determining the results.

Procedural justice influences perceptions of employees about fairness of processes and distribution of rewards. At the same time, procedural justice reflects fairness of processes of deciding the outputs like wages, rewards and promotion (Greenberg J., Taxonomy of Organizational Justice Theories, 1987: 18).

Procedural Justice Theory presents six processes in order to claim the fairness of a process (Greenberg J., Taxonomy of Organizational Justice Theories, 1987: 19):

1. The process of distribution decisions must be consistent.
2. Managers must stay away from prejudice during their decisions about distributions.
3. Decision-making processes must be based on true and valid data.
4. Distribution processes must allow employees to object to wrong decisions.
5. Decision-making processes must represent the opinions of employees and their values.
6. Processes must represent ethical and moral values.

Positive procedural justice perception leads to committed employees and high performance. Interpersonal and informational justice is making respectful and honest explanations to the employees about decision-making processes for distributions. Interpersonal and informational justice can also be defined as sharing justice processes with the employees.
in a right and effective way. Thus, Greenberg approaches interpersonal and informational justice as the social component of procedural justice (Greenberg J., 1990a: 31). The difference between interpersonal and informational justice and procedural justice first described by Greenberg and Colquitt. In their opinion, while the perception of fair interaction can be associated with the evaluation of the manager, fair process is associated with organizational system evaluation (Greenberg & Colquitt, Handbook of Organizational Justice, 2005: 125).

Greenberg organized these four elements into two groups. The first group, which is called interpersonal and informational justice, consists of the elements respect and impartialness; the second one, which is called Interpersonal and informational justice, contains the elements honesty and truth. Interpersonal and informational justices are justice perception of how distribution decision-makers tell the decisions to employees. When managers act in an unprejudiced and respectful way, employees perceive them as fair. On the other hand, interpersonal and informational justice states that employees should be informed of the distributions of the earnings and the decision-making processes of distributions (Greenberg & Colquitt, Handbook of Organizational Justice, 2005: 125).

Distribution of results often beyond the control of managers; but when employees find their managers fair, they will not be interested in processes and their justice perception will be high. For this reason, interpersonal and informational justice can be defined as the justice perceived by the employees.

\( H_1 \). Organizational justice positively affects organizational commitment.

Sustainability of organizational success is related to organizational commitment. From past to present, organizational commitment has been a subject of many researchers. Organizational commitment and working relation, individuals having higher performance with organizational commitment, having impact on honest and right behaviors and so on, aroused considerable interest on researchers enough to lean on this topic. A research carried by Howard Becker in 1960 indicates that, employees with organizational commitment who quit their jobs with reasons such as personal interests lose benefits more than the ones without it. Another research suggests that organizational commitment is a psychological phenomenon. To obtain such commitment is only possible with an individual adopting the corporation and embracing the corporation values. There are many definitions on organizational commitment. Schermerhorn
defines it as “an individual having a positive relationship with the organization and feeling themselves as a part of the organization”. Another definition suggests that individual concretes with the organization and feeling powerful under that identity.

In terms of psychology, organizational commitment is defined as feeling leading the employees to embrace organizational goals. Organizational commitment improves performance level drastically. Causing this commitment is proportional only to the desire of working at the organization. Individual shows interest in embracing the corporation goals and purposes only if they want to work there. Organizational commitment is defined as an emotional devotion. There are three main elements that provides a healthy organizational commitment basis; overlapping interests of both individuals and organizations, the duties of an individual being done by them with desire, and being and staying as a member of the organization. An organizationally loyal employee shall rise faster than others, and be fully satisfied in terms of self-actualization.

Organizational commitment expresses an individual’s psychological relation to the corporation. There are many definitions of many researchers on this topic. Researchers have had approached to the subject with different disciplines since they all had different individual perspectives. According to a study carried by Etnozi in 1961, organizational commitment is an individual’s embracing of organization goals and purposes considering moral codes, and acting accordingly. Organizational commitment is integrating employees with the corporation.

According to them, individual should inherit the organization goals before all else, should work for those goals, and should maintain their commitment to the corporation. Many researchers conclude as organizational commitment is related to work commitment, since organization is the work environment of the individual. Which leads to the point; the necessity of a healthy work environment in order to yield organizational commitment from employees, who care about their duties, feeling the need to be sustainable for the corporation, thus staying motivated.

In order to measure the magnitude of organizational commitment, a five-question scale developed by Allen&Meyer (1993) is used.

The scale that explains the organizational commitment and more often used in the literature, is the Allen-Meyer scale. In Allen-Meyer scale, there are three dimensions of organizational commitment as defined as follows:
Affective Commitment can be defined the embracement of the employees to the organization’s objectives and values. It is the most powerful among the dimensions of organizational commitment. Affective Commitment appears as regarding the organization as an indispensable entity. This leads the employees not looking after their own interest if necessary.

Continuance Commitment can be defined as: There are various advantages of being in the organization for the employees. They think that they would be deprived of such advantages when they leave the organization. Therefore, they do not want to leave the organization. These advantages may be the wage, statute or the friendships with the colleagues in the organization.

Normative Commitment can be defined as: Sometimes the employees do not adopt the values of the organization and may show commitment as the requirement of ethical values. Such employees feel organization commitment as sense of mission.

$H_1$: Ethical climate positively affects organizational commitment.

Ethical climate implies that business and applications are done by taking account of ethical values in organization and there are several decisive factors play role on creating ethical climate. These factors are norm, culture, ethical standards and applications. Understanding, adopting, and applying the ethical values by the employees is a sign for that ethical value is accepted by the climate which adopted by employees. Acceptance of the ethical climate not only depends on ethical standards, but also it depends on various fixed factors such as individual’s personal, cultural, moral and beliefs (Oğuzhan, 2015: 65). The ethical rules shared in organization should be the subject when it comes to organizational harmony. Personal behaviors should be influenced by ethical values (Schwepker, 2001: 43).

The determinants of the ethical climate are quality of the organization and personal behaviors. The correct evaluation of the ethical perception by the employees of the organization affects them to search for the solution of the problem. Individuals understanding the operational processes in the workplace and feeling the ethical climate is a result of the climate. Ethical climate is not independent from the organizational culture (Schminke, Ambrose, & Neubaum, 2005: 138-139).

In this study, a scale consists of seven questions and developed by Schwepker (2001) is
used in order to measure the magnitude of ethical climate.

This research aims to answer the following research questions: Is ethical climate affected by organizational justice. Does organizational justice affect organizational commitment? Is organizational commitment affected by ethical climate? Does ethical climate have a mediator role in the relation between organizational justice and organizational commitment? To be able to analyze these questions, below hypotheses have been developed.

H3. Organizational justice positively affects ethical climate.

H4. Ethical climate has a mediator role in the effect of organizational justice on organizational commitment.

RESEARCH METHODS

Measures and sampling

In order to test the hypothesis, firstly, a questionnaire with Likert-5-scale has been formed. In the questionnaire, for organizational justice, the scale developed by Jason A. Colquitt (2001) has been used. In order to measure the ethical climate, Charles H. Schwepker (2001) scale has been used.

In addition, for organizational commitment, the scale developed by John P. Meyer, Natalie J. Allen, and Catherine A. Smith (1993) has been used. The sample of this research consists of 241 people working in public sector.

Construct Validity and Reliability

Principal Component Analysis has been conducted in order to assess validity and reliability of the measures. The result of the PCA Kaiser-Meyer-Olkin value is 0.827 which show Principle Factor Analysis can be used. Bartlett’s Test of Sphericity test has a p value smaller than 0.05, which also means that the data is suitable for Principle Factor Analysis. Table 1. shows the Factor Analysis Results. Cronbach’s alpha values are well beyond threshold level (0.7). This shows the reliability of the constructs.
Table 1. Factor Analysis Results

| Factors            | Items | Factor Weights | % V. Exp. | Reliability (Cronbach α) |
|--------------------|-------|----------------|-----------|--------------------------|
| Procedural Justice | PJ26  | .826           |           |                          |
|                    | PJ28  | .807           |           |                          |
|                    | PJ27  | .792           |           |                          |
|                    | PJ29  | .787           | % 18,494  | 0.938                    |
|                    | PJ30  | .785           |           |                          |
|                    | PJ25  | .721           |           |                          |
|                    | PJ32  | .720           |           |                          |
|                    | PJ31  | .686           |           |                          |
| Distributive Justice | DJ35  | .827           |           |                          |
|                     | DJ34  | .812           | % 8,810   | 0.919                    |
|                     | DJ33  | .701           |           |                          |
|                     | DJ36  | .647           |           |                          |
| Interpersonal Justice | IJ39  | .924           |           |                          |
|                      | IJ37  | .893           | % 10,450  | 0.921                    |
|                      | IJ38  | .887           |           |                          |
|                      | IJ40  | .747           |           |                          |
| Informational Justice | INJ43 | .784           |           |                          |
|                      | INJ44 | .757           | % 6,687   | 0.891                    |
|                      | INJ45 | .664           |           |                          |
| Ethical Climate     | EC19  | .871           |           |                          |
|                     | EC20  | .843           |           |                          |
|                     | EC21  | .831           | % 11,851  | 0.881                    |
|                     | EC22  | .665           |           |                          |
|                     | EC23  | .653           |           |                          |
|                     | EC18  | .632           |           |                          |
Test of Hypotheses

The hypotheses have been tested by means of multiple linear regression analysis. The Baron and Kenny (1986) method has been used to test the mediator effect. Before conducting an analysis with Baron and Kenny method, there must be significant correlation among the variables. In Table 2, the correlation results according to Pearson correlation coefficient for all three main components can be seen. The results show that there is a significant correlation among the components. As correlation prerequisite is proven, Baron and Kenny analysis can be made. In order to make the analysis, 3 models with the below details have been tested.

Model 1: \( OC = \beta_0 + \beta_1.OJ + \varepsilon \) (Hypothesis 1)

Model 2: \( EC = \beta_0 + \beta_2.OJ + \varepsilon \) (Hypothesis 3)

Model 3: \( OC = \beta_0 + \beta_1.OJ + \beta_2.EC + \varepsilon \) (Hypothesis 2 and 4)
Table 2. Correlations Among All Components

| Components   | Justice | Ethical Climate | Commitment |
|--------------|---------|-----------------|------------|
| Justice      | -       | -               | -          |
| Ethical Climate | 0.464*  | -               | -          |
| Commitment   | 0.280*  | 0.346*          | -          |

* Correlation is significant at the 0.01 level (2-tailed).

Table 3. Coefficients

| Relationship | Model 1     | Model 2     | Model 3     |
|--------------|-------------|-------------|-------------|
| OJ → OC      | 0.280*      | -           | 0.152*      |
| OJ → EC      | -           | 0.464*      | -           |
| EC → OC      | -           | -           | 0.276*      |
| R²           | 0.078       | 0.215       | 0.138       |
| Adjusted R²  | 0.074       | 0.212       | 0.131       |
| F            | 20.293*     | 65.400*     | 19.068*     |

* Significant at 5% level

When the models are tested, below results are received: According to these results H1, H2 and H3 hypotheses are accepted. H4 hypothesis is partial accepted because value of the coefficient of organizational justice decreases. However, it is significant. Therefore this results show that ethical climate place a partial mediator role in the effect of organizational justice on organizational commitment.

As shown in the Table 3, difference between R² values of Model 1 and Model 3 was found as 0.06. This value is greater than 0.05. So explanatory power of Model 3 increases comparing with Model 1.
In order to make verify the Baron and Kenney results, the Sobel test has been conducted. Sobel test is one of the methods used for verifying the mediator role (Sobel, 1982: 29-31). The results of Sobel test verify the Baron and Kenney method results. Table 4 shows the Sobel test results. Therefore, the mediator role of ethical climate in the effect of organizational justice on organizational commitment is proven.

**CONCLUSION**

Organizational justice is employees’ positive perceptions of managers’ decisions and practices; how to organize wages, rewards, punishments and promotions; how these decisions are made and told to employees. This research aims to clarify the relation among organizational justice, ethical climate and organizational commitment, which are all a part of internal elements of an organization. For this purpose, alongside with a detailed definition of organizational justice, the effects of organizational justice and ethical climate on organizational commitment have been investigated. In this paper, the mediator effect of ethical climate on the relation between Organizational justice and organizational commitment has been analyzed. The hierarchical regression analysis method has been used in order to determine the mediator effect. As per the analysis results, the partial mediator role of ethical climate on the relation between Organizational justice and organizational commitment is statistically significant.

This study reveals that organizational justice has a positive effect on ethical climate and organizational commitment. Organizational commitment is also positively affected by ethical climate. When the partial mediator role of ethical climate in the effect of organizational justice on organizational commitment has been tested, the results show that the partial mediator effect of ethical climate is statistically significant. As a managerial implication, firms should improve the conditions of ethical climate in the organizations to increase the effect of organizational justice on organizational commitment. If firms do not establish ethical environment in their organizations, the effect of the organizational
justice on organizational commitment cannot reach satisfactory level.

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Gümrük Uyuşmazlıklarında Adımlar Adımlar
Anahtar Kelimeler: Gümrük, Gümüş, Custom, Custom Duties, Custom Disputes

Gümrük Uyuşmazlıklarında Adımlar

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Key words: Custom, Custom Duties, Custom Disputes

Özet:

Gümrük vergisi, gümrüğe tabi olan ticari faaliyetlerin vergilendirilmesi için kullanılır. Gümüş, tahakkuk ve tahsil aşamaları gümrük vergisinde de zorunlu aşamalar olarak düzenlenmiştir. Diğer tüm vergilerde olduğu gibi, işlem sırasına göre bir sistematik süreçle yönetilir. Gümrük Kanunu’nda gümrük vergilerinin usul ve uygulama esasları 4458 Usul Kanunu (VUK)’nun ikinci maddesine göre alınmaktadır. Gümrük vergisi, gelir ve dış ticaret gibi parametrelerin miktarı ve değeri üzerinden alınan ekonomik, sosyal ve mali fonksiyonlarla birlikte önemlidir.

Bölgesine girişinden başlayıp, eşyaya uygulanacak işlem dönemi boyunca gümrük vergisi uygulanır. Bu işlem, hukuki süreçtir ve gümrük vergisi uyuşmazlıklarında adımlar adımlar. Ancak idari aşamada çözümlenemeyen uyuşmazlıkların yargı yoluna başvurulabilmektedir. Gümrük vergisi uyuşmazlıkları, Kanunu hükümlerine uygun olarak yürütülmektedir.

Gümrükler Genel Müdürlüğü tarafından, Gümrük Bakanlığı'na bağlı ayrı bir kuruluş niteliği olan tahakkuk ve tahsil aşamaları Gümrük ve Ticaret gümrük vergisinde de zorunlu aşamalar olarak düzenlenmiştir. Diğer tüm vergilerde olduğu gibi, işlem sırasına göre bir sistematik süreçle yönetilir.

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ZEHİR, C., ŞEHITOĞLU, Y., ERDOĞAN, E., (2012). The effect of leadership and supervisory commitment to organizational performance. Procedia - Social and Behavioral Sciences. 58, pp. 207-216
ÖRGÜTSEL ADALET İLE ÖRGÜTSEL BAĞLILIK ARASINDAKİ İLİŞKİ ÜZERİNE ETİK İKLİMİN MEDIATÖR ETKİSİ

Öz: Örgütsel adalet çalışanların yöneticilerin karar ve davranışlarını nasıl algıladıkları anlamına gelmektedir. Örgütsel adalet, ücretler, ödüller ve cezaların nasıl düzenlenendi, kararların nasıl alındığı ve bu kararların çalışanlara nasıl duyurulduğu ile ilgilidir. Bu araştırmaın amacı orgütsel adaletin önemini vurgulayarak literatürde katkıda bulunmak ve örgütünün iç çevresi bakış açısından etik iklimi tanımlamaktır. Bu amaçla, örgütel adaletin detaylı bir tanımlanıp yapılan sonraki, örgüteladalet ile etikiklimin bağlılık üzerine etkisi araştırılmıştır. Bu makalede etik iklim örgütel adalet ile örgütsel bağlılık arasındaki ilişki üzerine etkisi analiz edilmiştir. Mediatör etkiyi göstermek için hiyerarşik regresyon yöntemi kullanılmıştır. Çalışanların örgütel adaleti ilgili olarak, örgütlenin işleyişi esnasında yöneticileri tarafından adaleti bir uygulamayla tabi tutulduklarına veya tutulmadıklarına dair inançları örgütel davranışları üzerinde etkili olmaktadır. Örgütlere nitelikli çalışanların istihdam edilmesi rekabet ortamında önemli bir avantaj haline gelmiştir. Bu avantajı sürekli kıl.WriteHeader ise, ancak nitelikli çalışanları örgütte tutabilmeye bağlıdır. Çalışanları örgütli tutabilmeye ise, yöneticilerin çalışanlara adaletli davranmasına ve aynı zamanda çalışanların adeta algılamanın bu yönde olması dayanır (Cropanzano & Molina, 2015). Çalışanlar üyesi oldukları örgütle kazanımları dahzeitigina, bu dağıtım kararlarının alındığı süreçlere, yöneticilerin kendilerine davranış şekillerine ve bu süreçler hakkında ne kadar bilgilendirildikleri sonrası adeta algılama oldukça önem vermektedirler. Örgütsel adalet kavramı çalışanların işyerindeki süreçleri, etkileşimleri ve çıktıları adıl olarak algılamaümü ifade etmektedir (Kerwin, Jordan, & Turner, 2015). Adalet güçlü örgütlerin ve güçlü kültürlerin temel yapısı taşlaraçnındandır. Adalet algısının yüksek olduğu örgütlerde örgütel kimlik algısı, iş kalitesi ve performansi yüksek, örgütlen yeniden yapılanması ve karar alması kolay, katılım ve işbirliği davranışı yükse, ödüllendirme ve cezalandırma adil ve örgütel sorunlar azdır (Levy & Norris-Watts, 2004). Örgütsel adalet kavramı ve ilişkide olduğu kavramalar hakkında birçok araştırma yapılmıştır. Örgütsel adalet ile iş tatmini, işten ayrılma niyeti, örgütel bağlılık, örgütel vatandaşlık, örgütel güven ve motivasyon arasındaki ilişkiler yapılan bu araştırmalar temel konularını oluşturmuştur. Son yıllarda yapılan çalışmaların daha çok örgütel güven, örgütel vatandaşlık, motivasyon ve iş tatmini konuları üzerine
yöğunluğunda görülmektedir (Bidarian & Jafari, 2012). Örgütsel adaletin bu etkisi ile örgütsel bağlılık arasındaki ilişkisinin daha yüksek olduğu görülmektedir. Bu sonuç çalışanlar arasındaki ilişkilerde iletişim ve birey değer veren bir yaklaşıma olan etkileşimsel adaletin örgütse bağlıklara olan ilişkisinin yüksekliğini ortaya koymaktadır (Nojani, Arjmandnia, Afroz, & Rajabi, 2012). Özellikle adalet kavramı örgüt kültürü ile doğrudan ilişkilidir. Örgüt içerisindeki süreçlerin çalışanlar tarafından adil olarak algılanması örgüt kültürünün bir sonucu olarak ortaya çıkmaktadır. Kültür ile ilgili yapılan ailemik çalışmalarda adalet kavramının kültürden kültüre farklılık gösterdiğini ortaya koyan, çalışanların adalet algıları sadece sektörel ve demografik özelliklere göre değil, farklı kültürlerde farklılık gösterdiğini belirlemiştir (Patterson, Cowley, & Prasongsukarn, 2006). Örgüt kültür kavramı özellikle son yıllarda örgütlerin yönetim süreçlerinde önemli bir kimliği oluşturmuştur. Literatürde örgüt kültür ile ilgili yapılan birçok çalışma mevcuttur. Bu çalışmalar genel olarak örgüt kültürünün tanımı, boyutları ve örgütlerdeki yönetim süreçleri üzerine etkileri araştırılmıştır. Literatürde yer alan örgütsel adalet (organizational justice) ile iş tatmini (job satisfaction) ilişkisi çalışmalarında örgütsel adalet boyutlarının iş tatmini sonucu ve iş görenlerin (employees) demografik özellikleri ile ilişkileri araştırılmıştır. Yaprak araştırmanın bulgularına göre, örgütsel adalet algısı (organizational justice perception), iş tatminini belirleyen etmenlerden biri olarak ortaya çıkmaktadır. Bu araştırmalar kapsamında emeğinde karşılaştırma tam olarak iş görenlerin iş tatminini, tam olarak alamayanlara göre daha yüksek olacağını ortaya konmuştur. Ortaya çıkan sonuçlar, genel olarak Adams’ın eşitlik teorine (Adams Equity Theory) uygun düşmektedir. Literatürdeki araştırmalarada örgütsel adalet algısı boyutları ve iş tatmini ilişkisine dair edilen diğer bir sonuc ise iş görenlerin dağıtım adaleti algısının iş tatmini üzerinde daha etkili olduğu (Lambert, Hogan, & Griffin, 2007) (Ouyang, Sang, Li, & Peng, 2015) (Nojani, Arjmandnia, Afroz, & Rajabi, 2012) (Lotfi & Pour, 2013). Örgütsel Bağlılık kavramı da diğerleri gibi, literatürde örgütsel adalet ile süreç bağlırlıktır (Meyer & Herscovitch, 2000) (Carmon, Miller, Raile, & Roers, 2010) (Lambert, Hogan, & Griffin, 2007) (Paolillo, Platania, Magnano, & Ramaci, 2015) (Gumusluoglu, Karakitapoglu-Aygün, & Hirst, 2013). Greenberg’de, iş görenlerin adalet algılarının onların bağlıklarını üzerine olan etkisinin belirlenmesi örgütler için önemlidir. Çünkü iş görenlerin, adil olunmazlarını düşündüğü bir örgüt kendisi bu örgüt bağlı hissetmesi, kendisini örgütle özdeşlştirmesi mümkün olmayacaktır. Bağlılığın düşük olması örgüt her an terk etmeye hazır bireyleri ifade etmekte-
dir. Bu durum örgütü işgören devrinin artmasına, dolayısı ile verimliliğinin düşmesine neden olmaktadır (Greenberg J., Stres Fairness to Fare No Stres: Managing Workplace Stres by, 2004). Örgütteki adil uygulamaların bireylerin örgütü olan bağlılıklarını artıran bir etkiye sahip olması nedeniyle örgütsel adalet, örgütsel bağlılık yoluya olumlu davranışları etkilemeye sahiptir (Greenberg J., The Quest for Justice on the Job: Essays and Experiments, 1996). Örgüt- sel adalet teorilerine dayanarak örgütsel adaletin boyutları dağıtım adaleti, süreç adaleti ve etkileşim adaleti olmak üzere üç boyutta sınıflandırılmıştır. İlk boyut olan dağıtım adaleti, maaş, ödüller, personel sosyal yardımları gibi sonuçların dağıtımındaki adillik anlamına gelmektedir. Dağıtım adaleti ile ilgili araştırmaların birçoğu, (Adams, 1965) tarafından gerçekleştirilmiş olan eşitlik teorisi temel olarak alınmıştır (Adams, Inequity in social exchange, 1965). Dağıtım adaleti, kazanımların birey ve gruplara ne ölçude adil dağıtıldığına dikkat çekmektedir. Süreç adaleti, aynı zamanda, işgörenler açısından ücret, ödül, vericilerin dağıtım sürecini nasıl yönettikleri ve davranışlarının adil olup olmadığına ilgili. Süreç adaleti kavramı karar kullanmanın süreç çalışanlar tarafından adil olarak algılanmasını ve çalışanların bunlara karşı olan tepkilerdir. Ikinci boyut ise süreç adaletidir. Süreç adaleti, verilen kararların sonuçlarının adilliliği ve çalışanların sonuçlardan elde ettiği ödül, ceza, ücret, statü, terfi gibi çıktıların dağıtımdaki ve çalışanların bunlara karşı olan tepkilerdir. İkinci boyut ise süreç adaletidir. Süreç adaleti, örgütü çıktılarının nasıl dağıtıldığı ile ilgilenmekte iken, süreç adaleti bu çıktıları belirleyen karar verme sürecinin adilliliği ile ilgilidir. Örgütün karar verme sürecinde ve çalışanları değerlendirmek ve oylanır kılmazları elde ettiği 등에 관한 adil ve eşitlik teorisi temel olarak alınmıştır (Cropanzano & Greenberg, 1997). Süreç adaleti kavramı karar vericilerin dağıtım sürecini nasıl yönetmeleri ve davranışlarının adil olup olmadığını ilgilidir. Süreç adaleti, sonuçların belirlendiği süreçün adilliliği olarak tanımlanabilir. Süreç adaleti, çalışanların süreçlerdeki adai algılarını ve çalışanların adil dağıtımdaki süreçin adil olup olmadığını ilgilili algısını etkiler. Süreç adaleti, aynı zamanda, işgörenler açısından ücret, ödül, terfi kararlarının verilmesi gibi dağıtmsal çıktıların belirlendiği süreçin adilliliğini yansıtır (Greenberg J., Taxonomy of Organizational Justice Theories, 1987). Üçüncü boyut olan etkileşim adaleti, yöneticilerin, dağıtım kararlarının alınmasına ilişkin süreçleri çalışanlara karşı saygı ve dürüst bir şekilde açıklamalarıdır. Etkileşim adaleti, bir bakıma adaletle ilgili süreçlerin doğru ve etkili bir şekilde çalışanlarla paylaşılması olarak da tanımlanabilir. Nitekim Greenberg etkileşim adaletini, süreç adaletinin sosyal yanı olarak ele alır (Greenberg J., Looking Fair versus being fair: managing impressions of, 1990a). Örgütü adaladı çalışanların yöneti-
ciler tarafından verilen kararları ve uygulamaları olumlu yönde algılamaları ile ilgilidir. Örgüt iç çevresinin önemli unsurları olan örgütsel adalet, etik iklim ve örgütsel bağlılık arasındaki ilişkisinin açıklanması bu araştırmanın amacıdır. Bu nedenle, örgütsel adaletin detaylı tanımlanması yanında, örgütsel adalet ve etik iklimin örgütsel bağlılık üzerine etkisi araştırılmıştır. Bu araştırmanın sonuçlarına göre, etik iklimin örgütsel adalet ile örgütsel bağlılık arasındaki ilişkiin üzerinde kısmi mediator etkisine sahip olduğu istatistiksel olarak anlamlı bulunmuştur. Bu araştırma örgütsel adaletin etik iklim ile örgütsel bağlılık üzerinde pozitif yönde bir etkiye sahip olduğunu ortaya çıkartmıştır. Örgütsel bağlılık aynı zamanda etik iklimden pozitif yönde etkilenmektedir. Etik iklimin örgütsel adalet ile örgütsel bağlılık arasındaki ilişki üzerine kısmi mediator etkisi araştırıldığında sonuçlar göstermektedir ki, etik iklimin bahse konu kısmi mediator etkisi istatistiksel olarak anlamlı bulunmuştur. Bu araştırmanın yönetimsel katkısı olarak, örgüt içerisinde etik iklim katkı sağlayacak şartların iyileştirilmesi gerektiğini, bu sayede örgüt sel adaletin örgütsel bağlılık üzerindeki etkinin artacağını söyleyebiliriz. Eğer örgüt içerisinde etik iklim tesis edilmez ise örgütsel adaletin örgütsel bağlılık üzerine etkisi tatmin edici seviyelere ulaşamaz.