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# Organizational Conscience in the Service Industry: A Scale Development

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**Abstract**
Scholars and practitioners are paying increased attention to the concept of organizational conscience as it leads to positive outcomes in organizational life. Despite this increase, there is a gap measuring the perception of organizational conscience. To fill this gap, this study aims to develop a scale which measures the perception of organizational conscience. For this purpose, it uses a methodological approach with three steps which are item generation, scale purification and scale development. A special focus on developing a scale to measure organizational conscience using both qualitative and quantitative methods through data obtained from 239 service employees. As a consequence, a six-dimensional scale containing twenty seven items developed distinctive dimensions of organizational conscience: humanistic work climate, mindfulness, existential harmony, customer-oriented view, sensitive attitudes, ethical temperament. The results of this study suggest that the organizational conscience scale is a valid and reliable measurement tool for further research on management.

**Keywords**
Organizational conscience, Scale development, Scale validation

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## Introduction

Organizations are considered essential parts of larger social and natural systems that operate for integrative and sustainable purposes. Sustainable objectives describe the tendency of an organization to create a corporate reputation perception, to increase profitability and market share. On the other hand, integrative purposes include increased value over human oriented values and cooperation. In this regard, while sustainable objectives require competition and differentiation from the rivals; integrative views entail the integration of certain social values such as moral, virtue and conscience to the work life (Pandey and Gupta, 2008: 892-895). Indeed, it is observed that an increased emphasis on ethics, virtue and conscience in the organizational context allows for maintaining humanistic culture which causes employee motivation, positive attitudes and stakeholder satisfaction in the long term. However, these values are considered as the intangible assets of organizations (Ruiz Palomino and Martínez, 2011: 70).

A full spectrum of conscience is particularly regarded as necessary for the success of an organization and also facilitates the creation of a climate of trust and provides rapid management of complexities (Andersson and Nordenson, 2015: 1). Therefore, due to the 21st century which is full of challenges and possibilities, the traditional paradigm is not valid anymore and, there is a need to adopt the organic paradigm which underlines that organizations as living mechanisms are mutually interconnected with all of their functions. In other words, this new paradigm is called organizational conscience approach which focuses on intangible assets rather than tangible assets. This approach highlights the drivers of organization conscience, for example what they value, how they fulfill their environmental and social responsibilities and what the inside components are. Thus, it can be inferred that organizational conscience is characterized by the indicators of culture, corporate social responsibility, values, business ethics and stakeholders' expectations (Ajmal and Lodhi, 2015: 202-203).

A conscious organization is where employees are rigidly committed to moral values and take responsibility for their work roles. It also represents trusting and healthy relationships among employees and the organization's mission valued more than individuals' goals and desires (Renesch, 2012: 3). Further, organizational conscience is considered as a distinctive mechanism which allows the achievement of goals and objectives of all stakeholders. Besides, the perception of organizational conscience facilitates obtaining the expected positive individual and organizational outcomes and ensures maintaining attractive working conditions. In the last decades, thanks to these positive outcomes, the concept of organizational conscience has been increasingly popular in the literature. The recent studies reveal that, there is a gap in the literature about the definition, antecedents and measurement of the concept of organizational conscience. This study aims to develop a valid and reliable scale to measure the perception of organizational conscience and render this scale suitable for use in the service industry.

**The Concept of Organizational Conscience**

Conscience is generally considered as the cornerstone of ethics, affecting both individual's private and professional lives (Dahlqvist et al., 2007: 181). Conscience is a real and important part of human psychology and moral point of view (Lyons, 2009: 478). Some scholars consider conscience as a source of moral knowledge and moral actions, while others suggest that it is a feeling for the approval or disapproval of the attitudes and behaviors as a result of psychological or social conditioning (Eluke, 2014: 219). Thus, conscience refers to an inner voice which leads individuals to recognize, understand and interpret their surroundings and also restricts their actions (Gorbanzadeh et al., 2015: 8211). The theoretical roots of the concept of conscience are based on Freud (1920), Piaget (1977) and Maslow (1970). However, some prominent researchers in the field such as Kegan (1982; 1994); Kohlberg (1979) and Loevinger (1976) explained the process whereby conscience develops and asserted that when there is a high level of conscience, individuals are expected to cope with the complex environment (Andersson and Nordenson, 2015: 1). Human conscience evolves in sequential stages. For example, from the individual perspective, the stages of conscience development reflect how individuals evaluate themselves and their environment. Also, from the societal perspective, conscience stages indicate different values, needs, ethics and societal structures (Andersson and Nordenson, 2015:1-2). On the other hand, in the business world it is called job conscience and organizational conscience. Job conscience refers to the sense of responsibility, commitment and fulfillment of duties in the business life (Beheshtifar and Moghadam, 2016: 91). Therefore, it can be suggested that the concept of conscience is defined from different perspectives, resulting in social conscience; job conscience, corporate conscience and organizational conscience (Kanten et al., 2019: 866).

Social conscience refers to the level of awareness as an individual organizes his/her own attitudes and behaviors towards others in line with the ethical norms of the society (Schlitz et al., 2010: 22). Working or job conscience is defined as the commitment of an individual to fulfilling the given duties, his/her sense of responsibility and effort to complete his/her job in a perfect way both quantitatively and qualitatively (Sheikhy et al., 2016: 1366). Corporate conscience or organizational conscience is described as an organization's ability to perform their activities with honesty and integrity (Renesch, 2012: 2). Organizational conscience refers to the promotion of public interests through corporate social responsibility activities. In other words, it focuses on organizational wealth which seeks to provide a group of stakeholders such as customers, employees, suppliers and public institutions interests and expectations in scope of the value creation process (Madumere, 2015: 3).

A higher level of organizational conscience leads organizations to pay attention to their environment, to provide a healthy and satisfying place for their employees and to

establish good relationships with others and to promote greater success (Harrison, 1994: 4). Therefore, it can be said that organizational conscience plays an important role in the development of structures, functions, positive behaviors and inferior performance within an organization. Thus, it is expected that a higher organizational conscience allows for qualitative products, ensures the survival and development of the organization as well as facilitates attracting talented employees and customers (Beheshtifar and Moghadam, 2016: 91). As summarized, based on the perception of organizational conscience, positive outcomes are expected from both individual and organizational perspectives such as increased organizational commitment, work performance, job and customer satisfaction, institutionalization and maintaining corporate social responsibility activities (Kanten et al., 2019: 867).

**Framework of Organizational Conscience**

Conscience organizations are highly aware of value chains and social responsibility activities related to customers and culture which are essential parts of organizations. Researchers in the literature seem to focus on the components of organizational conscience. For example, it is suggested that employees have sensation skills, emotional flexibility, thoughtful and collaborative attitudes. Besides, they have to learn from their and others' mistakes also to maintain an open-minded and problem-solving perspective as to provide organizational conscience (Edgeman and Eskildsen, 2012: 4). However, Barrett (2002) claimed that organizational conscience can be maintained on seven levels as survival, positive relationships, transformations, internal cohesion, making a difference, service quality and employee performance. In detail; financial stability, financial growth, employee health and safety practices, open communication and conflict resolution, creating customer loyalty and employee satisfaction, decent human resource practices, empowerment, continuous learning and focus on personal growth, strong cohesive and forgiveness culture, mentoring and coaching activities, focus on mission, vision, ethical attitudes, productivity and efficiency may develop the perception of organizational conscience.

Organizational conscience reflects the ethical temperament of the organization. According to Pandey and Gupta (2007) there are three levels of organizational conscience which are market conscience, social conscience and spiritual conscience. Market conscience is related to organizations profitability and efficiency. While social conscience seeks for employee involvement and aims to maintain good relationships with customers and suppliers, spiritual conscience is about creating an energized workplace with creative and learning inspiration. However, conscious organizations need to maintain their ethical culture which might shape employees' attitudes and behaviors based on moral values and ethical principles (Lukaszewski, 2016: 1). The importance of ethical behaviors has been once again emphasized after the major

corporate scandals such as Enron, Tyco and World.com (Welsh and Ordóñez, 2014: 723). These cognitive errors lead to ethical dilemmas which in turn may decrease the ethical decision making process and emerge unethical behaviors. Therefore, it is needed to identify situational factors that may reduce unethical attitudes (Rainone et al., 2020: 2). For that reason, in response to recurring corporate scandals modern organizations need to identify conditions, follow moral principles, values and to adopt corporate conscience insights across the organization (Nelson, 2018: 1655). Previous studies on organizational conscience indicate that great attention has been given to it due to unethical attitudes in an organizational context, but empirical studies are mostly limited with this concept. Although organizational conscience is an important concept for the modern working era, it is notable that there has been no attempt to measure this construct and its dimensions. Therefore, this study aims to fill this gap by developing and validating a scale for measuring organizational conscience.

## Methodology

The research objective of this paper is to develop and validate a scale to measure organizational conscience. Because of the increase in recent corporate scandals and immoral outcomes from both individual and organizational perspective, the concept of organizational conscience has become prominent. In the literature, there is a lack of definition on organizational conscience and a gap for its measurement. To that end, this study aims to explain the concept of organizational conscience in detail and to develop a scale for its measurement by identifying its dimensions; thus, it significantly contributes to the literature. The present study adopted Churchill's (1979) multi staged development process to design the scale. In addition, measurement of validity and reliability guidelines were adopted from the studies of DeVellis (2003), Cabrera-Nguyen (2010), Boateng et al. (2018), Carpenter (2018). Accordingly, the scale is developed under three steps: item generation, scale development and scale evaluation.

## Item Generation and Content Validity Assessment

In the first step for item generation, an extensive literature review was conducted and semi-structured interview forms were formed based on the literature review on the concept of organizational conscience and on the knowledge of experts in this area. Therefore, organizational conscience scale was generated by using both qualitative and quantitative techniques. As an inductive method perspective, the scale development process started from in-depth interviews and content analysis.

## In-depth interviews

For the first stage of data collection as generating item pools, in-depth interviews method used to collect information. The interview form consisted of 24 open-ended

question related to the organizational conscience. Based on Strauss and Corbin's (1990) guidelines and using purposive sampling method, 27 employees from the service industry from different stores were chosen. According to the purpose of research, the employees were taken as a sample due to considering their status, positions and tenure. Following these criteria, it is considered to planning interviews as a convenient time and workplace locations of the participants. However, all interviews were conducted face-to-face between the March-April 2018 and each interview lasted between 30 and 60 minutes. The participants were asked the meaning of organizational conscience and how they perceived their organizations. Also they asked which conditions may shaped organizational conscience or how they feel regarding the policies or practices of their organizations. Moreover, it tries to obtain information that is needed to maintain organizational conscience. Through various data sources, the convenience and purposive sample of 27 interviews reached a point of theoretical saturation. After that, all interviews were recorded digitally, transcribed verbatim, and transferred into the MAXQDA software for data management. The profiles of the 27 interviewees are shown in Table 1.

Table 1

*Demographic Data of Interview Participants*

| The Number of Participants | Industry | Title | Gender | Average Age | Educational Level | Average Tenure |
|---|---|---|---|---|---|---|
| 5 | Retailing | Sales Representative and Store Manager | Male (5) | 31 | Graduate | 12 |
| 6 | Banking | Customer Representative | Male (5) Female (1) | 36 | Graduate | 13,5 |
| 5 | Health | Customer Representative | Female (5) | 28 | High school / Graduate | 7 |
| 8 | Automotive | Customer Representative | Male (5) Female (3) | 29,5 | Graduate | 8 |
| 3 | Private Security | Division Manager | Male (2) Female (1) | 37 | Graduate | 5 |

## Content Analysis

To analyze the obtained data, inductive content analysis was used. According to content analysis, the obtained data were analyzed using Strauss and Corbin's (1990) method. This method first requires creating open codes and applying axial codes by generating main and sub-themes, then creating selective codes by reduction of sub-themes based on main themes (Kanten et al., 2018: 945). A total of 10 themes (human resource policies, organizational culture, interpersonal relationships, industrial characteristics, organizational policies, customer orientation, positive behaviors, negative behaviors, management style, and individual characteristics) and 52 sub-codes were identified. Also, 140 items were generated under these main themes and sub-codes. The

first step of the content validity on the identified items was performed based on expert opinions. Content validity was tested by consulting experts specialized in questionnaire development and in management and organization field and sector representatives. Consequently, a total of 10 experts, who were academicians and industry practitioners, were identified. The academicians with experience in management and organization field and the practitioners with experience as a manager of five years or more were asked to evaluate each of the 140 items either an "essential part", "a partly essential part" of its domain or "redundant". They were also asked whether they had any additional open-ended comments as well as specific suggestions for revising any of the items. Based on the results of the ratings and remarks of 10 experts, 71 items were removed to ensure scale purification and the resulting 69 items were included. Based on the views of the experts, the content validity value (CVR) of the total scale was found to be 0.80. The next step of content analysis was a reliability test; to ensure the reliability of the study, the other academician who is an expert in management and organization field was asked to categorize the data. Therefore, the ratio of the coding agreement in two evaluations is expected to demonstrate 80 percent similarity. In this study, there is an agreement on 1400 codes and disagreement on 182 codes; so the reliability was calculated as "0.88" according to the Miles and Huberman's (1994) formula.

**Scale Development Process**

In the first phase of the scale development process, a pilot study was conducted. After the pilot study, the questionnaire form was simplified and distributed to the main sample.

**Pilot Study**

To generate a potential list of scale items, a pilot study was conducted. The obtained data (n=30) were tested and a reliability analysis was performed to assess the scale and to revise the items. Consequently, 15 items were removed and thus the final questionnaire form of organizational conscience consists of 51 items.

**First Data Collection and Measure Purification**

The 51-item scale was presented in a 5-point Likert scale and administered to the target sample of employees working in different organizations in the service industry. Convenience sampling technique was used to collect the sample data, through distribution of hard copy of the survey questionnaire. Around 350 employees were contacted, 320 hard copy questionnaires were distributed and 250 questionnaires were returned. After excluding the incomplete and inadequately filled-out questionnaires, we obtained 232 valid questionnaires, yielding a response rate of 74%. Of the 232 respondents, 52% of them were female while 46% of them were male. However, 40% of

respondents were aged between 18-25, 42% were aged between 26-33 and 18% of the respondents were aged above 34. In terms of education levels, 45% of the employees had a bachelor degree, 25% had a vocational school degree and 30% had a high school degree. The job titles and occupations of the respondents were analyzed and it was found that %62 of them work as a sales representative, 17% as a store manager, 10% as service employees and 6% as an assistant manager. In addition, the majority of them (75%) have been in employment for less than 3 years.

**Item-total Correlations and Exploratory Factor Analysis**

In the item-total correlation analysis, 51 items were analyzed and the corrected item-to-total correlations of 5 items were lower than 0.5 and these items were removed. It was found that the corrected item-to-total correlations of the remaining 46 items were higher than 0.5 and all of these items were evidently related to their constructs. After that, the items were tested through exploratory factor analysis by means of principal component analysis and varimax rotation was then performed to purify the number of items and 19 items were excluded. The EFA resulted in a 7-factor structure solution with 32 items until no further items required removal. The Kaiser-Meyer-Olkin (KMO) index was 0.87, and Bartlett's test of sphericity was significant at the level of 0.01, which justified the use of EFA. The combined factor loadings accounted for 62% of the total variance, and all factors in this study were found to have good reliability ($\alpha >$ 0.7), indicating that these items had an acceptable internal consistency and each factor was suitable for measuring. The remaining factors were labelled as "mindfulness", "existential harmony", "humanistic work climate", "ethical temperament", "sensitive attitudes", "customer-oriented view",

**Confirmatory Factor Analysis**

After obtaining the seven factors from initial factor analysis, next to verify the structure the confirmatory factor analysis performed using LISREL. To examine the psychometric properties of the instrument, the maximum likelihood estimation method and goodness-of-fit indexes were used. The results indicated that the model produced a clear factor structure and fit the data reasonably well ($x^2 = 551.50$, df = 308, p< 0.01, standardized RMR = 0.072, RMSEA =0.058, CFI = 0.97; IFI=0.97). These values indicate that the measurement model is acceptable (Schermelleh-Engel et al., 2003: 52). Figure 1 and Table 2 shows the 6-dimensions 27-items in CFA results.
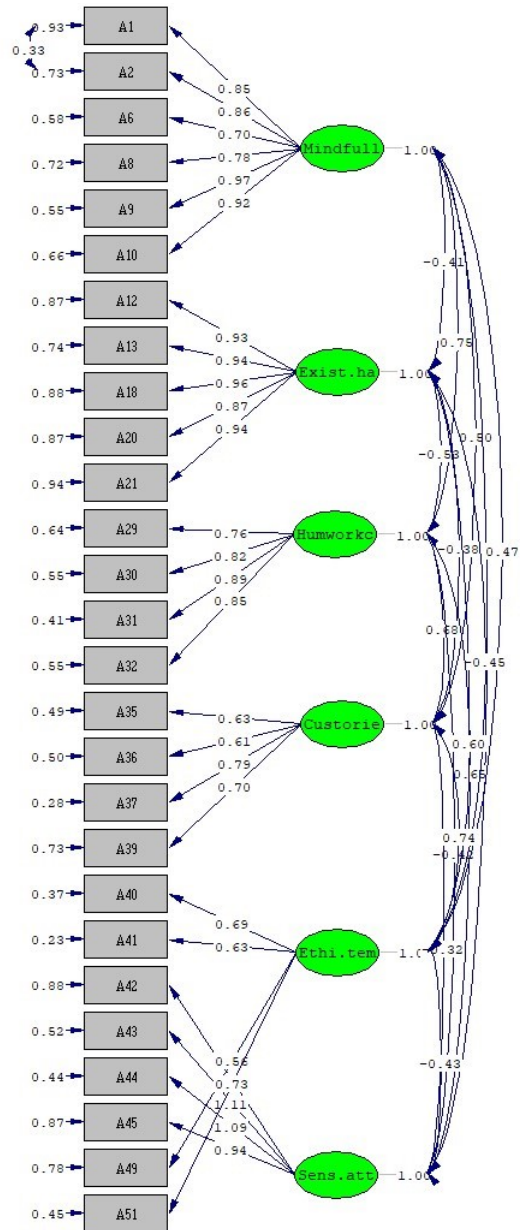
*Figure 1.* Measurement Model

Table 2

| Factor/Item | Factor Loading | CR | AVE | Cronbach Alpha's |
|---|---|---|---|---|
| **Factor 1: Mindfulness** | | 0.900 | 0.564 | 0.870 |
| OC1 Employees are promoted based on the performance evaluation. | 0.750 | | | |
| OC2 A fair performance evaluation system is implemented in this organization. | 0.758 | | | |
| OC3 Ethical principles are followed in the recruitment process. | 0.716 | | | |
| OC4 This organization acts legally on certain issues such as pay, leave and work hours. | 0.580 | | | |
| OC5 Successful employees are appreciated in this organization. | 0.703 | 0.882 | 0.600 | 0.834 |
| OC6 This organization offers training opportunities for employees who seek to develop themselves. | 0.646 | | | |
| **Factor 2: Existential harmony** | 0.759 | | | |
| OC7 Employees are occasionally humiliated in front of others. | 0.771 | | | |
| OC8 Employees are occasionally alienated by others. | 0.682 | 0.889 | 0.668 | 0.834 |
| OC9 Employees easily go behind each other's back. | 0.686 | | | |
| OC10 Employees are sometimes underestimated by their managers. | 0.695 | | | |
| OC11 Malicious gossip is made by employees in this organization. | 0.566 | | | |
| **Factor 3: Humanistic work climate** | 0.750 | | | |
| OC12 When a problem exists in this organization, senior management gives priority to its solution. | 0.721 | 0.857 | 0.600 | 0.787 |
| OC13 This organization respects the private life of its employees. | 0.699 | | | |
| OC14 Decisions are implemented by senior management without leading to discrimination among its employees. | 0.636 | | | |
| OC15 When employees are subjected to injustice, they can claim their rights. | 0.705 | | | |
| **Factor 4: Customer oriented view** | | | | |
| OC16 The organization pays attention to customer satisfaction during and after sales or service. | 0.606 | 0.861 | 0.557 | 0.801 |
| OC17 Ensuring customer satisfaction is as important as generating profit. | 0.522 | | | |
| OC18 Senior management acts solution-oriented to prevent customers from suffering any harm. | 0.594 0.612 | | | |
| OC19 Employees always behave honestly towards customers. | 0.730 | 0.881 | 0.652 | 0.818 |
| **Factor 5: Ethical temperament** | 0.677 | | | |
| OC20 Employees help each other on any issue. | | | | |
| OC21 Employees behave kindly towards customers. | 0.668 | | | |
| OC22 Employees feel guilty when they cannot perform their duties. | 0.756 | | | |
| OC23 Employees respect each other's work . | 0.785 0.683 | | | |
| **Factor 6: Sensitive attitudes** | | | | |
| OC24 Employees give accurate information to the customers. | | | | |
| OC25 Employees have no tendency to exhibit social loafing. | | | | |
| OC26 Employees have not tendency to sabotage progress. | | | | |
| OC27 Employees desire to come early for startup their job. | | | | |

*Confirmatory Factor Analysis Results*

According to Table 2, all measured items had significant factor loadings ranging from 0.52 to 0.78 (p < 0.001), suggesting that the 27 items adequately measure the 6 factors regarding the perception of organizational conscience. The Cronbach's α values of the 27 items were between 0.81 and 0.87. The values of composite reliability varied between 0.85 and 0.90, which is above the acceptable threshold of 0.7. AVE values ranged between 0.55 and 0.68, again above 0.5. It can be thus suggested that based on Cronbach's Alpha, CR and AVE values, the scale has high convergent validity (Ali et al., 2018).

**Discriminant Validity**

Discriminant validity is tested by comparing the average variance extracted (AVE) with the corresponding inter-construct squared correlation estimates (Fornell & Larcker, 1981). As seen in Table 3, the square roots of the AVE values of all the real factors such as "human resource policies", "interpersonal relationships", "organizational culture", "customer orientation", "work ethics and duty awareness" and "counterproductive behaviors" are greater than the inter-construct correlations, contributes to the discriminant validity of the constructs. Thus, the measurement model demonstrates discriminant validity.

Table 3

*Discriminant Validity Analysis*

|  | **Mean** | **S.S** | **1** | **2** |
|---|---|---|---|---|
| Organizational Conscience | 3.37 | .39 | 1 | .493** |
| Organizational Justice | 3.62 | .76 | .493** | 1 |

**Criterion-Related Validity and Known-Group Validity**

Criterion validity is the "degree to which there is a relationship between a given test score and performance on another measure intended to be developed. Criterion validity was tested under two dimensions as predictive and concurrent validity. Predictive validity refers to the extent to which a measure predicts the answers to some other question or which is related with other constructs (Boateng, 2018: 13). For criterion-related validity, a 21-item organizational justice scale was used to examine the relationship between organizational conscience and the related concept. To that end, to ensure criterion validity, the concept of organizational justice was addressed as one of the implications of organizational conscience. Therefore, Pearson's correlation coefficient analysis was performed to test the correlation between organizational conscience and organizational justice; Table 4 demonstrates the results of this analysis.

Table 4

*Criterion Validity Analysis*

| Variables | Existential Harmony | Customer Oriented View | Humanistic Work Climate | Sensitive Attitudes | Mindfulness | Ethical Temperament |
|---|---|---|---|---|---|---|
| Existential Harmony | 0.775 | | | | | |
| Customer Oriented View | -0.337 | 0.775 | | | | |
| Humanistic Work Climate | -0.449 | 0.580 | 0.817 | | | |
| Sensitive Attitudes | 0.560 | -0.289 | -0.346 | 0.807 | | |
| Mindfulness | -0.356 | 0.418 | 0.640 | -0.263 | 0.751 | |
| Ethical Temperament | -0.351 | 0.604 | 0.491 | -0.393 | 0.389 | 0.746 |

The results indicate that the correlation coefficients between organizational conscience and organizational justice were 0.49, which reveals significant statistical correlations ($p<0.01$). This contributes to the criterion-related validity of the organizational conscience scale. However, the known-group validity method was used to evaluate different sample groups and to determine whether the organizational conscience correlation levels between two groups were significant. The samples in this study were categorized in two groups (Group 1, n=239 and Group 2, n=121). After data collection, the Pearson product-moment correlation coefficients were measured. As seen in Table 5, there is a high correlation of 0.77 between the 1st and 2nd phase, which is above the widely accepted correlation of 0.70. The results of the test and retest results indicate that the scale does not change over time and shows high correlation values.

Table 5

*Organizational Conscience Test-Retest Correlation Analysis Results*

| Organizational Conscience | N | R | p |
|---|---|---|---|
| First phase | 239 | 1 | .000 |
| Second phase | 121 | .773** | |

## Results and Discussion

The perception of organizational conscience is considered as one of the main constituents of social well-being and it involves the reflection of individuals' moral attitudes and behaviors on organizational policies and practices. In other words, organizational conscience is an indicator of the quality of work life that leads employees to exhibit positive attitudes and behaviors both in their social and work life. A conscious organization is expected to meet the demands of all stakeholders including customers, suppliers and other institutions. Thus, being a conscious organization means obtaining sustainable competitive advantage and increasing financial performance in an easier

way. In modern work life, it is essential to implement organizational policies by following moral and ethical principles and also to adopt humane practices to attract qualified employees and to keep those in place. On the other hand, these organizations need to offer superior service quality and to ensure customer satisfaction by taking a customer-oriented view. Therefore, in today's business area, it is prerequisite to build a conscious organization culture which entails maximizing the interests of customers, employees and economic environment and also attaching importance to the sense of social responsibility. The unethical practices prevalent in organizational life particularly due to globalization and increasing competition have enhanced the importance attached to organizational conscience. In this regard, given the significance given to this concept, this study seeks to develop a scale to measure the perception of organizational conscience of the employees working in the service industry.

Limited studies exist on the definition, antecedents and consequences of the concept of organizational conscience and the literature suffers from a lack of a valid measurement tool on this concept. For that reason, this study fills the gap in the literature by offering a valid and reliable scale. In this regard, this scale development study was performed using both qualitative and quantitative methods and following the main scale development steps. For the qualitative framework, the study first completed the item generation phase. Based on the studies on this concept and the opinions of experts in management and organization fields, the questionnaire forms were developed for interviews. Through deep interview techniques with a total of 27 employees working in the service industry, information was gathered on the concept of organizational conscience. The obtained data were examined using a content analysis method; 10 main themes and 52 sub-themes were identified regarding the concept of organizational conscience. Based on these main and sub-themes, 140 items were generated to measure this concept. Following the evaluations of the experts on management, 71 items were removed and the purification process was conducted with 69 items.

After the item generation phase, the process continued with the scale development phase. In this phase, a pilot study was conducted and 15 items were removed based on the reliability and validity analysis; the purification process was conducted with 51 items. The resulting final form for the quantitative study consists of 50 items in a 5-point Likert type. For reliability analyses, item-total correlations and the Cronbach's alpha coefficients, composite reliability and test-retest reliability were measured and all of the values were within acceptable ranges. Then, for validation; content validity, construct validity, discriminant validity, criterion-related validity and known-group validity analyses were tested. The results of criterion-related validity analyses showed that there was a significant correlation between organizational conscience and organizational justice. Also, the results of known-group validity analysis indicated that there was a high correlation between the first and second phases of the research. Following the

reliability and validity analyses, the scale evaluation phases were followed. The finalized organizational conscience scale consists of 27 items and 6 dimensions: humanistic work climate, mindfulness, existential harmony, customer-oriented view, sensitive attitudes, ethical temperament. That said, the 27-item and 6-dimension organizational conscience scale is considered as reliable and validate measurement available for use by other researchers.

## Conclusion

### Theoretical Implications

Organizational conscience is considered as one of the important components of modern working life due to prevalent unethical conditions. There has been no extensive study that discussed the measurement of organizational conscience. Therefore, it can be expressed that the first contribution of this research is to support the theoretical and instrumental developments on organizational conscience. In this context, this study explores the organizational conscience perceptions of the employees from six different perspectives generally associated with the organizational policies and cultures. The items and scale proposed in this study represent its conceptual contribution. It secondly offers both qualitative and quantitative methods used in the scale development process. For example, the qualitative approach was adopted to explore the nature of the concept of organizational conscience and to develop a reliable, valid, and multi-dimensional organizational conscience scale.

Organizational conscience factors identified in this study, which are humanistic work climate, mindfulness, existential harmony, customer-oriented view, sensitive attitudes, ethical temperament are key factors of the motivation of employees and performance of organizations. These factors also show the perception of employees towards their managers and colleagues; they also indicate the work life quality and the humane policies of the organization. In addition, they reveal how employees perceive their organizations' attitudes towards customers. That is, this study has made a second contribution by testing these organizational conscience factors. Thirdly, this study focused on the service industry, specifically, a group of sales employees; so, the content of the proposed scale is extremely robust and applicable in this area.

### Managerial Implications

Analysis on the perceived levels of employees' organizational conscience yields a considerable amount of useful information on organizational conditions. The results of this study may serve as a reference for organizations on how to maintain an adequate, fair and positive working environment and to effectively serve the interests of customers. For service organizations, the proposed organizational conscience scale allows organizations

to obtain information on the working conditions desired by employees. The dimension of mindfulness policies shows the important components like pay, promotion and performance evaluation from the perspectives of employees.

The proposed scale can enable service organizations to evaluate their human resource practices and to create positive working conditions based on employee expectations. Moreover, organizations can develop a supportive and positive organizational culture which enhances the satisfaction and loyalty levels of employees. Secondly, the findings of this study clearly demonstrate that organizational conscience is an essential component for an ethical, fair and humane workplace. Organizations can foster the perception of organizational conscience by reducing counterproductive behaviors both towards employees and customers and also supporting interpersonal relationships. Therefore, offering a conscious organizational culture may also enhance employee performance. In other words, organizations of this scale can serve as a self-evaluation tool for organizations to determine how working conditions are perceived by the members in an organization. The scale can also be used to encourage organizations to maintain an ethical manner towards both employees and colleagues.

**Limitations and future research**

Although the results of this study have helped us gain greater insights into the perceived levels of employees' organizational conscience, it should be noted that there are some limitations in this study. First, only one of the cities in Turkey was included in the sample due to time and resource constraints. For that reason, the generalization of the findings is limited. Secondly, this study has a small sample size and only focuses on employees in the service industry. Further research can study the impact of organizational conscience of employees on their positive and negative work behaviors or work performance. Also, future research can validate the reliability of this organizational conscience scale by testing it in other sectors such as the production sector and public institutions in different countries or regions. Despite all these limitations, it is possible to argue that based on the empirical results, this scale can be used by other academicians. Besides, as this scale has adequate items that are not wordy, it can be claimed that it measures the perception of organizational conscience effectively.

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