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Article

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Linking Financial Incentives Idiosyncratic Deals with Unethical Pro-Organizational Behaviors in Pharmaceutical Companies: The Mediating Role of Reflective Moral Attentiveness

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Abstract

The purpose of this study is to investigate the mediating role of reflective moral attentiveness in the relationship between financial incentives idiosyncratic deals and unethical pro-organizational behaviors in the pharmaceutical sales sector.

In this study, data collected from 310 sales managers in pharmaceutical companies in Pakistan was analyzed using structural equation modeling (SEM) in SPSS version 23. The study found significant positive relationship between financial incentives idiosyncratic deals and unethical pro-organizational behaviors whereas reflective moral attentiveness statistically mediates between this positive relationship.

The study is the first to describe the role of reflective moral attentiveness in the relationship between financial incentives idiosyncratic deals and unethical pro-organizational behaviors in pharmaceuticals sales sector of Pakistan. The findings of the study have been discussed in detail, including important practical and theoretical implications, limitations, and future directions.

Keywords: reflective moral attentiveness, unethical pro-organizational behaviors, financial incentives idiosyncratic deals, pharmaceutical companies.

1. Introduction

Unethical pro-organizational behaviors (UPB) that are unethical and detrimental to the organization's success have attracted the attention of academic researchers and practitioners in recent years. Prosocial behaviors intended to benefit the organization at the expense of ethics and established norms are referred to as unethical pro-organizational behaviors (Umphress & Bingham, 2011). Organizations suffer financial and reputational

harm when these behaviors occur because they are carried out in violation of established norms, ethical standards, and moral practices (Wang et al., 2021). Unethical pro-organizational behaviors include deceiving customers, exaggerating product information, and withholding genuine information from customers in order to gain their support (Zonghua et al., 2022). Unethical pro-organizational behaviors may be advantageous for a short period of time, but they are detrimental to the organization's long-term viability in the long run (Yang et al., 2021). The study is motivated by the desire to understand the relationship between financial incentives idiosyncratic deals in pharmaceutical companies.

Idiosyncratic deals (also known as i-deals) are customized negotiations between employees and employers that are intended to foster a sense of goodwill and well-being among all parties involved (Taser et al., 2021). The financial incentives idiosyncratic deals are more likely to transform into UPB in pertinent with social exchange theory (Blau, 1964). Drawing from this theory, the organizations offer incentives and remunerations to the skilled employees in recognition of their achievement of goals. Employees feel obligated to the organization and show their gratitude by giving back to it (Rosen et al., 2013). This type of reciprocation is required in order to maintain and nurture the relationships with businesses and other organizations (Anand et al., 2018). It is likely that employees will violate ethical standards while repaying the organizations and engaging in UPB activities while on the job (Jiang & Zhang, 2020). Employees' feelings of trust and approval are maintained as a result of the reciprocation; otherwise, they would lose their appreciation from their employer, which is considered essential (Kong et al., 2020). The UPB are prevalent in every sector of society, but they are particularly prevalent in pharmaceutical companies, and their presence has social ramifications.

The pharmaceutical sales personnel put persuasive efforts to win the prescription support from the doctors (Ahmed & Chandani, 2020). The sales people offer kickbacks to the doctors, offer services for the renovation of their clinics, provide expensive gifts, sponsor visits to national and international conferences (David-Barrett et al., 2017). For the purpose of realizing their individual financial incentives, pharmaceutical sales representatives exert the greatest amount of promotional effort in pursuit of their sales targets (Gul et al., 2021). Patient benefit continues to be sacrificed as a result of unethical practices in the health sector carried out in collusion with pharmaceutical companies (Kabir et al., 2021). The unethical practices have also been highlighted in the drug manufacturing, procurements, distribution and selection of drugs by government purchase besides from sales promotion (Cohen et al., 2007). The study highlights the most likely role of reflective moral attentiveness in curtailing UPB.

Reflective moral attentiveness (RMA) is the extent to which the individual ponder morality and consequences of moral issues (Reynolds, 2008). The reflective moral attentiveness is the component of moral attentiveness that provokes thought and directs action (Miao et al., 2020). Drawing from social cognitive theory (Bandura, 2014), the individuals undergo the cognitive minimizations to justify their unethical behaviors. This neutralization is essential in order to avoid feelings of self-contempt (Al Halbusi, 2022; Al Halbusi et al., 2021). Individuals believe that unethical behavior is justified and desired by the organizations in which they operate (Dong et al., 2021). According to this theory, improving the cognitive

abilities of individuals is necessary in order to reduce the prevalence of UPB (Khan et al., 2022).

The research contributes to theory that is based on social exchange theory (Blau, 1964) and social cognitive theory (Bandura, 2014) by incorporating the role of reflective moral attentiveness in the association between financial incentives idiosyncratic deals, and unethical pro-organizational behaviors in an underexploited pharmaceutical sales segment where the rising UPB has a direct impact on patient welfare.

The present research, which is based on previous literature, will fill the aforementioned research gaps, with the goal of looking at the relationship between study variables and answering the following questions:

- What is the impact of financial incentives idiosyncratic deals on unethical pro-organizational behaviors in the pharmaceutical sales sector?
- Does reflective moral attentiveness mediate the relationship between financial incentives idiosyncratic deals and unethical pro-organizational behaviors in the pharmaceutical sales sector?

1.1 Unethical Practices in Pharmaceutical Companies

This section describes six key zones in the pharmaceutical sector that are strategic decisional points and major areas for unethical practices: manufacturing of drugs, drug registration, selection of drugs for public consumption, procurement from pharmaceuticals, distribution to markets, drug sales promotion and dispensing (Cohen, 2007). The main aim is to plainly identify regions which permit monopoly and to promote fairness and responsibility in the system (Cohen, 2007).

1.2 Unethical Practices in Manufacturing

The production of pharmaceutical drugs requires the compliance to GMP (Good Manufacturing Practice) that ensures “that the products are consistently produced and controlled to the quality standards appropriate to their intended use and as required by the marketing authorization”. GMP is a set of written guidelines which is updated from time to time based on newer findings (Cohen, 2007). GMP covers all areas of manufacturing (and beyond), including handling of raw materials, storage, production, packaging, and labeling. According to observations of WHO, compliance with GMP aids in reducing the perils intrinsic in drug manufacturing, particularly, cross-pollution (comprising unforeseen pollutants) and miscalculations triggered by, for example, false labeling put on bottles (Cohen, 2007).

Pakistan has a well-defined GMP standard. With the support of WHO, trainings of regulatory staff and pharmaceutical personnel have been carried out on several occasions. At this level, Pakistan is much better placed than many other developing countries (Gul et al., 2021). Our problem in general is not lack of adequate regulations; it is adequate, transparent, across the board execution (Gul et al., 2021). The political polarization and alignment have been made to become integral part of regulating system through political appointments and promotions of chosen ones, and transfers and side-lining of those not

following in line. Ensuring of legitimate foundation for GMP requirement comprising applicable and sound fines for non-compliance and hiring of adequate number of skilled and well-paid inspectors is yet to be focused.

1.3 Unethical Practices in Drug Registration and Market Authorization

Similarly practices in above mentioned zone are also exposed to unethical practices (Cohen, 2007). 1950s saw the great tragedy of a large number of limbless children born to women who were taking the drug, thalidomide. The drug was introduced as a sedative and became a popular prescription rapidly. Soon, reports of increase in limbless births started coming in but their relationship to thalidomide was not established immediately. By the time, the drug was withdrawn; number of defective births had mounted already. Even some patients kept taking what they had with them. Later, the parents of these children sued and were awarded huge compensations. Some of the children survived long into future with severe deformities and severe disabilities (Cohen, 2007). This human tragedy led to the need for a formal process for registration of drugs before marketing. The process of registration/market endorsement is done by the national drug control agency, DRAP in case of Pakistan (Malik, 2021). DRAP is responsible for evaluation of the drug efficacy against specific diseases, safety, and possible side effects (Malik, 2021). For generic drugs, bioequivalence/bioavailability may also be required in some countries, but not yet in Pakistan. Drug regulating agencies also set standards for manufacturing, storage, and distribution. To further regulate Pharma business, Drug regulating agency requires that manufacturing and selling is done by relevant license holders only; the licenses are issued by the agency (Cohen, 2007). Other areas of supply chain, use at the end consumer, and the gathering of information after the drug is sold on the market, are also controlled. The situation in Pakistan has seen a favorable evolution over time. However, our drug registration system still suffers from a host of issues, which need addressing urgently and seriously (Malik, 2021). There is lot to be done to educate the public about unregistered drugs and drug quality control capacity is yet to be ensured (Malik, 2021).

1.4 Unethical Practices in Selection of Drugs

The section describes the susceptibility of this point to malpractices. Pakistan allocates a fair amount of budget every year for public healthcare (Ahmed & Chandani, 2020). It covers procurement of medicines, medical disposables, medical equipment and running of public healthcare infrastructure (Gul et al., 2021). It is a huge structure with billions of rupees in funding. Public procurement procedures have undergone several revisions as the new learning came in and new guidelines were available. Current set of rules known as 'Public Procurement Rules' is a set of elaborate policies and procedures, the purpose of which is to select products on merit and guard against corruption in the process (Gul et al., 2021). However, it should be understood that where large sums of money are involved, the entire system conspires to make corruption possible (using Paulo Coelho expression). This is true for 'drugs' as contraband items and 'drugs' as lifesaving drugs. The concerned staff devises ingenious ways to beat the system. Another factor that sustains corruption in countries like Pakistan under all circumstances is the compulsion to do so (Gul et al., 2021). The entire chain from bottom to top lives beyond legitimate means thanks to illegitimate

income. If they stop earning the wrong way, they will not be able to maintain their standard of living. So, the corruption goes on unabated, so that the life of rich and not-so-famous is maintained. Drug manufacturers are to be blamed equally (Nishtar, 2007). They desire that their drugs be procured in bulk by the government, whether they qualify or not (Nishtar, 2007). They make cartels, they join hands with procurement staff, and they backstab their fellow drug makers to get a large piece of cake (Gul et al., 2021). Drug selection committee membership should be publicly available and consistent reporting by the media of medicine selection meetings can improve the situation.

1.5 Unethical Practices in Procurements

The procurements are highly exposed to unethical practices (Cohen, 2007). Purchasing is the foremost link between the public structure and medicine providers, and its objective is to purchase the precise number of medicines in the maximum economical way (Cohen, 2007). Governmental roles in this decisional area comprises: inventory managing, cumulative buying, public bid competitions, procedural scrutiny of proposals, the appropriate distribution of resources, payments, receiving the medicines acquired and qualitative checks (Cohen, 2007). Procurements show frequently poor documentations and processing, which makes it a cool point for corrupt practices (Cohen, 2007). The purchasing of public financed drugs supply is mostly exposed to corrupt practices as the quantities are high. To make this process transparent, the succeeding administrations in Pakistan have been introducing several technical checks. If there is an absence of moral authority in the procurements, potential adversarial outcomes comprise favoring of one provider through the restrictive competition or the ignoring unfair specifications, buying of unsuitable drugs and overpaying the drugs (Cohen, 2007).

1.6 Unethical Practices in Distributional Function

This section describes how this point is exposed to corrupt practices (Cohen, 2007). Be it is a governmental organization or a private firm that is engaged on contract by the administration to distribute drugs, the systems need to ascertain the in time and safer distribution of correct volumes of medicines to health centers and pharmacy shops where deliveries are required (Cohen, 2007). Delivery and inventory overheads can comprise a substantial extent of the selling prices of a product, particularly when products are transported to distant sites or wherever poor competition results in unsuitable mark-ups by merchants and sellers (Cohen, 2007). Good Delivery Practices standardizes necessities for employees, documentations, premises and tools. Just one component of distribution such as poorer storing settings can result in damages due to both the deviation (corrupt intents) and expiries of products (Cohen, 2007). Qualitative principles must be upheld in storing services, and should include preservation units for assuring the reliability of the products and good security to reduce the menace of theft. The electronic checking of transportation vans and vigilant scrutiny of distribution orders against inventories of drugs distributed are some ways that can diminish the prospect of unethical practices in distribution system.

1.7 Unethical Practices in Prescriptions and Dispensing

This section describes how this area is prone to unethical practices. Drug prescription and dispensing involves doctors, chemists, nurses, and other health-care workers for diagnosis of patient problem and deciding what medications patients should follow (if any) to treat a certain ailment (Nishtar, 2007). This is the decisional point where the sufferers should perceive the advantages of the whole system, if it is working effectively. Patients must get the correct drug at the accurate time and with the proper information (Gul et al., 2021). The patients may not always get the most suitable medicine for his/her illness because the decisions may be influenced by factors other than the appropriateness (Cohen, 2007).

The developed countries have adopted a system in which the prescribing function has been separated from dispensing function. The doctors do not get any financial benefit by prescribing a more costly drug or more quantities of a drug. The dispensing decision is taken by the dispensing pharmacist who may also offer cheaper generic version to a patient if he agrees. Exemptions may sometimes be permitted for rural doctors where they may be allowed to dispense also (Cohen, 2007).

A problematic area in many countries is the opportunities for unethical practices between doctors and drug providers in terms of undue influence on drug prescribing habits (Nishtar, 2007). Doctors' contact with the pharmaceutical representatives was related with repeated demands for extra drugs on hospital formulary and changes in prescription practices (Nishtar, 2007). The effect of industry on doctor prescription practices has raised concerns worldwide but it is predominantly prominent in developing states wherever doctors are normally not compensated well and legal or professional morals are not established well (Wazana, 2000). A WHO reported on medicine advertising that in the USA, nearly US\$22 billion was consumed on promotion in 2002. The identical report highlights that the pharmaceutical industry is frequently the single source of drug information for health care workers in emerging countries (Cohen, 2007).

Medicine promotion in itself is not a unethical action if fair-minded marketing principles are adhered (David-Barrett et al., 2017). However, when physicians are provided with "incentives" from the pharmaceutical industry for prescribing particular products, this practice can more expressly lead to corruption (Othman et al., 2021). Oftentimes physicians are invited to educational seminars from the industry, which may include tour to desired places and offers for their family fellows (Ganesan & Thambusamy, 2020). Corruption takes on many forms and even if a particular action is not blatantly in breach of the law, if it violates basic ethical norms, it should be a source of apprehensions and a goal for remedial act (Gul et al., 2021).

The pharmaceutical representatives use extraordinary influence on the doctors to meet their sales targets and financial incentives on the achieving the targets (Muhammad et al., 2020). The pharma people transgress ethical boundaries and engage in UPB. They may even exaggerate the product information or give incorrect falsified information to the doctors or conceal genuine information about the company or product (Limbu & Huhmann, 2022). The representatives believe that these acts are desired by the organizations and doing nothing wrong in providing the benefits to the organizations (Khowaja & Feroz, 2020).

The pharmaceutical managers must know that these acts are unacceptable and must be prevented otherwise the organizations have to face financial damages as well as reputational harm (Malik et al., 2021).

2. Literature Review and Hypothesis Development

2.1 Financial Incentives Idiosyncratic Deals and Unethical Pro-organizational Behaviors

Idiosyncratic deals are individualized negotiated arrangements between the employee and employer (Rosen et al., 2013). These adjustments can array from a source of flexibility to an expression of independence and control (Vidyarthi et al., 2016). In fact, i-deals can involve essentially any resource or feature of employment, from money, equipment, duty hours, and responsibilities, to intangibles such as relational support, training prospects, career advancement, and visibility opportunities (Vidyarthi et al., 2016). This aims to cultivate a culture of inner satisfaction and promote employee attachment with the organization (Anand et al., 2018; Sun et al., 2021). Idiosyncratic deals consist of four dimensions task & responsibilities i-deals, location flexibility i-deals, schedule flexibility i-deals and financial incentives i-deals (Rosen et al., 2013). Financial i-deals describes the extent to which employer considers the financial reimbursements and financial rewards to the skilful employees (Rosen et al., 2013). The link between financial incentives idiosyncratic deals and unethical pro-organizational behaviors is best explained in terms of social exchange theory (Blau, 1964). In pertinent with this theory when employer gives the benefits to employee, the employees in return pay back to the organization in order to cultivate reciprocally beneficial relationships (Jiang & Zhang, 2020). The employees consider this reciprocation indispensable to gain the trust and approval of employer otherwise they would feel the loss of appreciations (Kong et al., 2020). In this investigation, we suggest that pharmaceutical sales personnel who obtain financial i-deals are more likely to conduct UPB. Financial i-deals may include attractive increments, pay raises, incentives on the achievement of sales targets, more monthly visits to suburban areas. This is because sales personnel who receive financial i-deals from their bosses enjoy special treatment compared with their coworkers, including more opportunities, resources, and independence. We argue that pharmaceutical sales personnel are less closely monitored by seniors, find it easier to infringe upon instructions and perform illegitimately. Thus, sales personnel with higher degrees of autonomy and access to organizational resources have more practical occasions to engage in UPB. On the other hand, these preferred treatments convey to sales personnel that they are cherished and special to the company, thus, they will consider themselves more positively and alleviate apprehensions about impending risks of UPB.

We argue that financial i-deals are most likely to transform to UPB in disregard of moral standards. In pharmaceuticals financial incentive i-deals are commonly practiced on the realization of sales targets. The sales people are entrusted to put the persuasive efforts on the doctors to attain their support for the drugs (Othman et al., 2021). We argue that sales people receiving financial incentive i-deals on the achievement of assigned targets are likely to engage in UPB. Therefore, higher are financial incentive i-deals offered to sales

people, the more are prospects they engage in UPB. In support of these arguments, we propose the following hypothesis.

- *H₁: Financial incentives idiosyncratic deals are positively related to unethical pro-organizational behaviors.*

2.2 The Mediating Role of Reflective Moral Attentiveness

Reflective moral attentiveness describes the extent to which the individuals are thoughtful to moral matters and are aware of the costs of moral violations (Reynolds & Miller, 2015)

There is growing evidence that reflective moral attentiveness decreases the tendency of personnel to engage in unethical behavior (Miao et al., 2020). For example, research has found that reflective moral attentiveness decreases the inclination of persons to engage in bribery for the advantage of their organization (Miao et al., 2020). Similarly, research found that reflective moral attentiveness reduced unethical decision making through improving individuals' moral awareness (Miao et al., 2020). Furthermore, reflective moral attentiveness mediated the effects of business ethics education on the extent to which individuals perceived that ethics and social responsibility are important (Miao et al., 2020). Drawing from social cognitive theory (Bandura, 2014) we incorporate reflective moral attentiveness in linking financial incentives i-deals with UPB. The theory highlights that cognitive moral development is essential for the individuals to behave morally (Bandura, 2014).. Reflective moral attentiveness is believed to be thought provoking and action exciting dimension of moral attentiveness (Zonghua et al., 2022). High morally attentive employees uphold the ethical conduct whereas low morally attending employees are likely to transgress the ethical principles (Al Halbusi, 2022; Al Halbusi et al., 2021). The individuals transgressing the moral conduct experience the process of cognitive minimization as a conduit to sidestep self-contempt (Dong et al., 2021). They justify their immoral acts as if these practices are anticipated by the organizations (Dong et al., 2021). They also rationalize their unethical acts as a way to maintain the mutually advantageous relationships and the acknowledgements of the employer (Khan et al., 2022). We argue that financial incentives i-deals are likely to transform into UPB at the cost of moral values. The individuals receiving financial incentives i-deals with low reflective moral attentiveness may engage in UPB. Therefore, we hypothesize:

- *H₂: Reflective moral attentiveness mediates between financial incentives idiosyncratic deals and unethical pro-organizational behaviors*

The current study explains the effect of financial incentives i-deals on UPB in pharmaceutical companies and mediating role of reflective moral attentiveness. The figure 1 Research Framework (below) illustrates the interrelationships of three study variables. The financial incentives idiosyncratic deals are most likely transformed into UPB in consistent with social exchange theory (Blau, 1964). The organizations can diminish prevailing UPB by enhancing reflective moral attentiveness in accordance with social cognitive theory (Bandura, 2014).

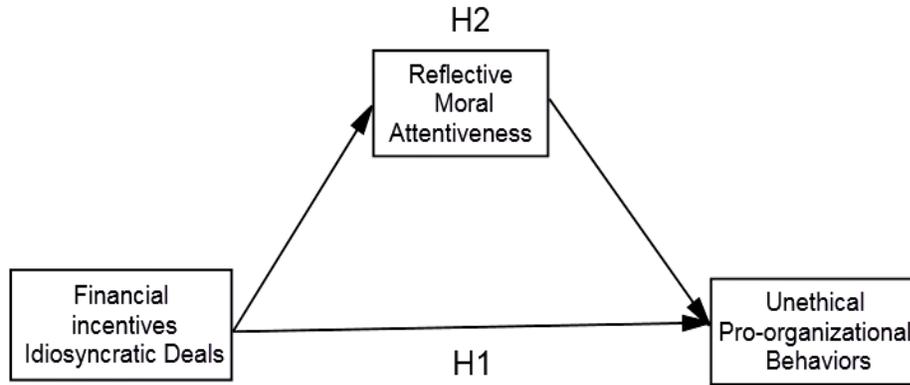


Figure 1 Research Framework

3. Methods

The procedure for data collection, the study population and sample, the measurement of variables, and the strategy for data analysis are all discussed in this section.

3.1 Data Collection Procedure and Study Sample

The participants in this study are from Pakistan's national and multinational pharmaceutical private limited companies Lahore region. The research is centered on the emergence of unethical pro-organizational behavior in the pharmaceutical sales management department, which is the subject of this study. The research is cross-sectional in nature and quantitative in approach. This model is applicable to all sectors, but the population has been drawn from the pharmaceutical industry because it is the most appropriate for the Pakistan's pharmaceutical industry. Such unethical pro-organizational practices are becoming more prevalent in the pharmaceutical industry, which is actively engaging in or adopting them. When it comes to responding to this model or these research questions, the environment of this industry is more conclusive. Human resource managers have been on hand to assist with data collection and other pertinent information gathering activities. The information was gathered from respondents in the pharmaceutical sales department using self-administered questionnaires that included demographic questions as well as questions about financial incentives, i-deals, reflective moral attentiveness, and unethical pro-organizational behavior. It was explained in a letter attached to each questionnaire that the questionnaires were being used for academic purposes and that all information gathered as part of the investigation as a result of the questionnaires' use would be kept confidential and anonymous. In this study, a technique known as purposive sampling was used; questionnaires were sent via email to 350 sales department employees who gave their informed consent to take part in the study. Following the return of the 325 questionnaires, we were able to use 310 completed questionnaires (response rate: approximately 88 percent) for this study.

3.2 Measurement

A five-point Likert scales ranging from 1 (strongly disagree) to 5 (strongly agree) that had previously been published in the literature were used in this study. According to Umphress et al. (2010), the unethical pro-organizational behavior measuring instrument has good internal consistency, with an alpha coefficient of 0.89. This is consistent with other research findings. The coefficient of .88 was found in this study. As stated by Reynolds (2008), the moral attentiveness measure demonstrates excellent internal consistency, with an alpha coefficient of 0.85 for reflective moral attentiveness. The coefficient of 0.92 was found in the current study. When it comes to financial incentives i-deals scale has excellent internal consistency, with an alpha coefficient of 0.86. The alpha coefficient in this study was 0.89, which is considered to be high. The following is a brief description of the scales in Table 1:

Table 1: Scales

Variables Name	No. of Items	Sample Items	Author
Unethical Pro-organizational Behavior (UPB)	6	“If it would help my organization, I would misrepresent the truth to make my organization look good”.	Umphress et al., (2010)
Financial Idiosyncratic Deals (I-Deals)	5	“My supervisor has ensured that my compensation arrangement (e.g., hourly vs. salaried) meets my individual needs”.	Rosen et al., (2013)
Reflective Moral Attentiveness (RMA)	5	“I regularly think about the ethical implications of my decisions”	Reynolds, (2008)

3.3 Data Analysis Strategy

A wide range of software packages, including IBM SPSS and AMOS 22, were used to analyze the data. We calculated the mean, standard deviation, and reliability using Cronbach's alpha values, and we performed a correlation analysis to determine the direction of the relationship between the variables. Based on the average variance extracted (AVE) and Fornell-Larcker criteria, we determined convergent validity and discriminant validity of the data. We conducted a structural model analysis in order to test our hypotheses.

4. Results and Analysis

The numbers of males and females in each of the three age groups are shown in the following table 1. The table 2 below shows that financial i-deals are positively correlated with UPB whereas reflective moral attentiveness is negatively correlated with financial i-deals and UPB at 0.01. The correlation alpha coefficients are also shown in parentheses. All variables exhibit good internal consistency in agreement with previous studies (Reynolds, 2008; Rosen et al., 2013; Umphress, et al., 2010). The table 2 also shows the mean values and standard deviation of study variables.

The mean of UPB is estimated to be 3.38 followed by RMA and financial i-deals. The standard deviation of UPB is estimated to be .92 while the estimated standard deviation of RMA is 1.20. The data are negatively skewed towards upper side rightwards and more data points are distributed towards extremes.

Table 2: Sample Profile

		Age			Total
		<= 41	42 - 48	49+	
Gender	Male	76	115	56	247
	Female	17	32	14	63
Total		93	147	70	310

Table 3: Descriptive Statistics and Correlations

	Mean (Std. Deviation)	1	2	3
Unethical Pro-organizational Behaviors	3.38 (.92)	(.88)		
Reflective Moral Attentiveness	3.36 (1.09)	-.45**	(.92)	
Financial Incentives Idiosyncratic Deals	3.28 (1.01)	.59**	-.49**	(.89)

4.1 Analysis of Measurement Model

In the first step of the analysis, the measurement model was evaluated. The model showed good fit ($\chi^2= 159.695$, $df = 101$, $\chi^2/df = 1.581$, $RMSEA = 0.043$, $CFI = 0.98$, $NNFI = 0.98$) (Browne & Cudeck, 1993; Hu & Bentler, 1999).

4.1.1 The Convergent and Discriminant Validity

A convergent validity assessment was carried out using the composite reliability and the average variance extracted (AVE). According to Table 3, the CR and AVE are both greater than 0.70 and 0.50, respectively, indicating that the model has convergent validity. In addition, square roots of AVE exceed from correlations of variables in the main diagonal, which is indicative of the discriminant validity (Fornell & Larcker, 1981).

Table 2: Fornell-Larcker Criterion

Variables	CR	AVE	1	2	3
1. Reflective Moral Attentiveness	0.92	0.702	0.84		
2. Financial Incentives Idiosyncratic Deals	0.89	0.626	-0.53**	0.79	
3. Unethical Pro-Organizational Behaviors	0.88	0.549	-0.49**	.07**	0.74

Note. “The square root of the AVE is presented in the main diagonal. CR = composite reliability, AVE = average variance extracted. Correlations are significant at **p<0.01, *p<0.05”.

4.2 Analysis of Structural Model (Hypotheses Testing)

The figure 2 below shows the results of structural equation modelling (SEM), which indicate that financial i-deals predictably explain 24% variance in reflective moral attentiveness, the error variance of RMA is around 76 percent of the variance of RMA itself. Both these precursors predictably explain 38% variance in UPB, the error variance of UPB is estimated roughly 62 percent of the variance of UPB itself.

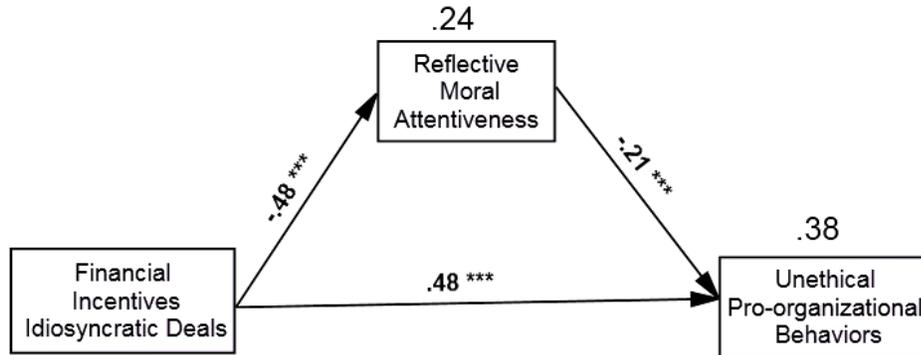


Figure 2 Standardized Estimates (Hypotheses Results)

The above figure exhibits that one standard deviation (1.01) increase in financial i-deals generates a corresponding increase of .48 standard deviation units in UPB thus giving the support to our hypothesis 1. Whereas one standard deviation (1.01) increase in financial i-deals generates a conforming decrease of .48 standard deviation units in reflective moral attentiveness and one standard deviation (1.09) decrease in reflective moral attentiveness increases UPB by .21 standard deviation units thus supporting our hypothesis 2. We find that financial i-deals show a total effect of 0.59 including direct and indirect mediated effect on UPB.

We find that financial i-deals are significantly positively related to UPB confirming the previous studies (Jiang & Zhang, 2020) and social exchange theory narratives (Blau, 1964).

We also find that reflective moral attentiveness significantly mediated the relationship between financial i-deals and UPB this endorsing the earlier studies (Dong et al., 2021; Halbusi et al., 2021; Miao et al., 2020) and social cognitive theory accounts (Bandura, 2014).

5. Discussion

A wide range of factors contribute to unethical conduct in the pharmaceuticals industry. First high profitability involved in the sale of drugs, because the patients and their families are more exposed to unscrupulousness than in many other product markets, due predominantly to distorted information (Cohen, 2007). Pharmaceutical suppliers including drug manufacturers, importers, wholesalers, prescribers, pharmacists are profit oriented behaving in ways that make the most of their interests. There is nothing erroneous with profit maximization so far as behavior does not go outside ethical standards, and in the health caring sector, professional ethical norms (Cohen, 2007). The second reason why the pharmaceutical sector is prone to unethical practices is that it is subject to a substantial degree of governmental regulation, such that if there are not proper checks in place, government officers may have a monopoly on several core decision points in the pharmaceutical supply chain, and may have the capacity for individual discretion in making regulatory choices (Cohen, 2007). While governmental intervention is essential on the grounds of public welfare and to an extent to enhance efficiency and access, without transparency and an accountability structure, state regulation in the pharmaceuticals can encounter regulatory capture, allow individual deviation from norms and be exposed to unethical practices in general (Cohen, 2007). The third cause why the pharmaceutical sector is exposed to unethical drives is because the supply chain is awfully complex, often connecting up to thirty different parties before the product is in the access of the end user, thus creating the prospect for the entry of fake and inferior drugs (Cohen, 2007). The pharmaceutical sales individuals frequently are performing their sales responsibilities in utter job autonomy. Without close monitoring, there is likelihood that sales people would engage in UPB. The pharmaceutical sales personnel are often under intense pressure to meet their sales targets to ensure financial incentives on the successful achievement of targets. They do their promotional efforts often transgressing ethical boundaries eventually jeopardizing patient benefit. Our research establishes that ever rising UPB in pharmaceutical companies can be decreased by improving the reflective moral attentiveness. HR managers need to recurrently improve the moral thinking in the individuals at the forefront of drug promotion in best interest of society.

5.1 Theoretical Implications

This research adds to the theory in many ways. First it endorses the social exchange theory (Blau, 1964) by revealing the positive effect of financial incentives i-deals on UPB. Employee and employer cultivate mutually beneficial exchange relationships to ensure the atmosphere of dependence and recognition. Second the research confirms social cognitive theory (Bandura, 2014) by highlighting the significant role of reflective moral attentiveness. Individuals receiving financial incentives i-deals are likely to perform UPB

by cognitively neutralizing immoral acts. This justification is warranted to circumvent self-denunciation. The individuals rationalize their unethical acts by reasoning that such unscrupulous practices are preferred by the organization. Third organizations can diminish UPB by cognitively developing their employees in pertinent with social cognitive theory (Bandura, 2014). Our research establishes that UPB in pharmaceutical companies are rampant in disregard to ethics and morality at the cost of patient benefit. The pharmaceutical managers should be cognizant of dark side of dispersing financial incentives. Only ethical managers can enhance reflective moral attentiveness as a way to diminish UPB (Al Halbusi, 2022; Khan et al., 2022; Miao et al., 2020; Zonghua et al., 2022).

5.2 Practical Implications

The research has identified financial incentives i-deals as an antecedent that positively affects UPB. The managers should carefully use financial incentives as a driving force for the achievement of targets. The employees are likely to engage in UPB for meeting the targets even transgressing the ethical boundaries. Although financial incentives are dispersed to keep the employees motivated and intact with the organization, the managers should be conscious of its gloomy potential to lead to UPB. Managers should encourage the employee performance but not ignore their unethical practices, otherwise this would disseminate wrong message. The employees showing the regard for ethical standards should be rewarded and promoted to higher positions. The managers themselves should be the role model for their subordinates and must regularly discuss ethical dilemmas during team meetings. Only those aspirants should be hired displaying thoughtfulness to moral matters. Recurrent training of employees focused on cognitive development must be implemented as way to lessen UPB.

5.3 Potential Limitations and Future Directions

As with any study, our research is not without its limitations. Consequently, we recommend some future study guidelines. Firstly, this study has concentrated on UPB amongst pharmaceutical sales managers, which might be slightly different to unethical pro-organizational behaviors in other professions, where staffs might have less prospects and reduced independence to execute unethical pro-organizational behaviors. Selling is a distinctive occupation where sales people display a high scale of independence and autonomy to handle their sales responsibilities and it is easy for them to see what advantages they can convey to the firm (i.e., sales quantities). It might be the occasion that the attraction of UPB can be more obviously perceived by sales people than those in other occupations and that it is their higher possibility of engaging in UPB that leads to them doing so. Thus, we recommend that forthcoming research will get benefit from examining these relationships in other businesses. We also ask for added future inquiry to examine the impact of work autonomy on worker UPB.

Furthermore, the respondents in our study were pharmaceutical sales managers from Pakistan, so social homogeneousness might have the effect on the generalizability of our outcomes. Since collectivism prevails in Pakistan society, workers in the organizations might give more importance on backing the firm in their work places. Hence, whether the

relationship in our outcomes could be generalized to firms in Western values is to be answered in future investigation. In this context, a perception of organizational support is more likely to generate feelings of indebtedness and concern about the organization. Therefore, we suggest that future research should incorporate perceived organizational support and indebtedness in our study. Nevertheless, the dark sides of indebtedness and unethical behaviors were initially established in research carried out in Western societies (Wang et al., 2021). These results propose that the positive association of indebtedness with unethical behaviors in individualist societies might also be in performance, but future inquiry is desired to confirm this. It would be an important future investigation whether felt indebtedness and unethical behaviors demonstrate a mutual association, that is, whether indebtedness can result in unethical behaviors and unethical behaviors may decrease indebtedness.

Future investigation may get more benefits from repeating our results employing a longitudinal study scheme with many sources such as supervisors and workforces and cross-lagged modeling to investigate the underlying relations suggested in this theoretic framework. Lastly, we motivate the usage of a seven-point Likert-type measure to attain improved extent of variance in the constructs that eventually may expand the explanation of outcomes.

We recommend to future researchers to investigate other dimensions of idiosyncratic deals as antecedents of UPB in other segments of pharmaceuticals such as manufacturing, procurement, distribution and selection of drugs for government purchase. We recommend that future researchers expand the nascent linkage of idiosyncratic deals with UPB by incorporating other mediators and moderators. We recommend that future researchers extend this research to other sectors such as health, hospitality, advocacy, audit, banking, insurance and construction with other antecedents that would increase the generalizability. We suggest that future researchers use 7-point Likert scale instead of 5 points Likert scale to increase the variability in responses. We suggest that that future researchers' design longitudinal study to establish causality between i-deals and UPB. We propose that future research should focus on actual decision making within the organization rather than taking the perceptions of respondents. Finally, we ask the future researchers to examine the state and trait like comparisons of moral attentiveness scale.

5.4 Conclusion

The results evidently suggest that financial incentives i-deals positively affect UPB and reflective moral attentiveness significantly mediates between this link. The results also support the theoretical foundation of this research. The managers should negotiate idiosyncratic deals with the skilled employees in order to foster an environment of happiness and motivation but they must be cognizant of shady aspect of financial incentives i-deals. The managers must ensure that employees uphold ethical practices. The HR department must persistently improve thinking and reasoning abilities through training & development. The managers must take transgression of ethical standards seriously and punished as a way to thwart UPB. At the same time managers must acknowledge ethical

performance to establish the precedents for other employees in the organization. The pharmaceutical managers must recognize that ethical violations in drug promotion have social repercussions.

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