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Perceptual And Reflective Moral Attentiveness And Ethics-Oriented Hrm Systems: Evidence From The National Highway Authority In Khyber Pakhtunkhwa, Pakistan

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Abstract

Ethics-oriented human resource management (HRM) systems are intended to embed ethical considerations in recruitment, training, performance management, rewards, job design, employee participation, and related employment practices. Yet the extent to which employees' moral attentiveness is associated with perceptions of these systems remains an important empirical question, particularly in public-sector organizations in developing-country contexts. This study examines the associations of perceptual and reflective moral attentiveness with an ethics-oriented HRM system among employees of the National Highway Authority (NHA) in Khyber Pakhtunkhwa, Pakistan. A cross-sectional questionnaire survey was conducted with 240 employees drawn from a stated population of 800, using a convenience-sampling approach. The thesis reports acceptable internal consistency for perceptual moral attentiveness (Cronbach's α = .790), reflective moral attentiveness (α = .870), and the ethics-oriented HRM system (α = .847). Perceptual moral attentiveness was positively associated with the ethics-oriented HRM system (r = .526, p < .001) and explained 27.7% of its variance in a simple regression model (R^2 = .277; F = 91.043; standardized β = .526, p < .001). In contrast, reflective moral attentiveness had a small, statistically non-significant regression association with the outcome (standardized β = .089, p = .169; R^2 = .008). These results suggest that noticing moral content in everyday work situations may be more closely associated with ethics-oriented HRM perceptions than routinely reflecting on ethical issues, although the cross-sectional, self-report design does not establish causality. The article discusses implications for ethical recruitment, training, performance evaluation, and employee voice, while identifying methodological and reporting issues that should be resolved before journal submission.

Keywords: *perceptual moral attentiveness; reflective moral attentiveness; ethics-oriented HRM; ethical HRM systems; public sector; Pakistan; National Highway Authority*

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Introduction

Organizations increasingly rely on formal policies and human resource practices to communicate expected standards of conduct and to support ethical decision-making. Codes of conduct and compliance rules may be insufficient when employees differ in the extent to which they notice and consider the moral implications of everyday situations. Understanding these individual differences is relevant to the design and implementation of ethics-oriented human resource management (HRM) systems.

Moral attentiveness refers to the extent to which individuals perceive and consider moral elements in their experiences (Reynolds, 2008). It is commonly distinguished into perceptual moral attentiveness—the tendency to notice moral aspects of situations—and reflective moral attentiveness—the tendency to think about moral issues and the ethical implications of actions. These dimensions are related but conceptually distinct: recognizing an ethical dimension in a situation does not necessarily mean that an individual will engage in sustained reflection about it.

Ethics-oriented HRM systems comprise bundles of HR practices intentionally designed to develop organizational ethics. Such practices may include ethical criteria in recruitment and selection, ethics training, behavior-based performance evaluation, rewards and sanctions linked to ethical conduct, job designs that support responsible choices, employee participation, and mechanisms for reporting wrongdoing (Guerci et al., 2015, 2017). These practices can signal that ethical conduct is an organizational priority and provide employees with the capabilities and opportunities to act accordingly.

The present study examines these relationships in the National Highway Authority in Khyber Pakhtunkhwa, Pakistan. The setting provides a context in which to explore employee perceptions of ethics-oriented HRM practices within a public-sector organization. The study asks whether perceptual and reflective moral attentiveness are associated with perceived ethics-oriented HRM systems. The thesis also raises gender moderation as a research question; however, because the supplied results do not report interaction-term tests, gender moderation is treated here as an untested question rather than a demonstrated result.

1.1 Research objectives

- To examine the association between perceptual moral attentiveness and an ethics-oriented HRM system.

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- To examine the association between reflective moral attentiveness and an ethics-oriented HRM system.
- To compare the explanatory contribution of the two dimensions of moral attentiveness using the regression results reported in the thesis.
- To identify implications for the development and implementation of ethics-oriented HRM practices in the NHA context.

1.2 Research contribution

The study contributes context-specific evidence on moral attentiveness and ethics-oriented HRM in a Pakistani public-sector organization. Its main empirical distinction is between perceptual and reflective attentiveness: the reported results indicate a moderate positive association for the perceptual dimension but only a small, non-significant association for the reflective dimension. This contrast encourages a more precise account of moral attentiveness rather than treating its dimensions as interchangeable.

2. Literature Review and Hypotheses

2.1 Moral attentiveness

Moral attentiveness captures an individual tendency to perceive and consider moral elements in everyday experience (Reynolds, 2008). In the perceptual dimension, moral concepts are accessible when individuals interpret incoming information, making ethical implications more likely to be noticed. The reflective dimension concerns the regular consideration and reconsideration of moral questions and the ethical implications of choices. The distinction matters because noticing an ethical issue and deliberately reflecting on it may involve different cognitive processes.

Prior work has connected moral attentiveness with ethical cognition and behavior. Reynolds (2006, 2008) developed the construct and examined individual differences in recognizing moral issues. Subsequent work has considered moral attentiveness in relation to ethical leadership and unethical behavior (e.g., Miao et al., 2020). The present study applies this distinction to employee perceptions of ethics-oriented HRM systems.

2.2 Ethics-oriented HRM systems

Ethics-oriented HRM systems are bundles of HR practices aimed at developing organizational ethics (Guerci et al., 2015, 2017). Rather than focusing exclusively on productivity or performance outcomes, these practices embed ethical expectations

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across the employee lifecycle. Recruitment and selection can emphasize ethical values; training can build awareness and decision-making capabilities; appraisal and rewards can recognize ethical means as well as outcomes; and employee participation and whistleblowing channels can provide opportunities to raise concerns. A coordinated system may communicate a more consistent ethical message than isolated practices.

Strategic HRM research emphasizes that HR practices work as interconnected systems and communicate organizational priorities to employees (Jackson et al., 2014; Kehoe & Wright, 2013). Ethics-oriented practices may therefore be more credible when formal rules, managerial behavior, performance goals, and reward mechanisms reinforce one another.

2.3 Hypothesis development

Perceptual moral attentiveness may be associated with stronger recognition of ethics-oriented HRM practices because employees who habitually notice moral content may be more likely to identify the ethical purpose of recruitment, training, evaluation, and employee voice mechanisms. This study therefore proposes:

H1: Perceptual moral attentiveness is positively associated with perceived ethics-oriented HRM systems.

Reflective moral attentiveness may also be associated with ethics-oriented HRM perceptions because individuals who regularly consider moral questions may be more attentive to the ethical implications of organizational practices. However, the strength and direction of this association is an empirical question:

H2: Reflective moral attentiveness is positively associated with perceived ethics-oriented HRM systems.

The thesis additionally proposed gender as a moderator and included demographic variables in its hypotheses. The supplied results do not contain interaction-term estimates or demographic comparison tests. Gender moderation and demographic differences are therefore not treated as tested hypotheses in this article.

3. Methodology

3.1 Research design and setting

The study used a quantitative, cross-sectional field-survey design. The target population was described as 800 NHA employees in Khyber Pakhtunkhwa, Pakistan. The thesis reports 240 usable responses. Data were collected through a structured

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questionnaire distributed online using Google Forms. The unit of analysis was the individual employee.

3.2 Sampling and sample size

The thesis describes the sampling approach as convenience sampling and states that the sample size was 240, calculated with the formula $n = N / [1 + N(e^2)]$ attributed to Yamane (1967). With N = 800, the study reports a sample of 240. The manuscript retains this reported sample and method. Before submission, the authors should verify the stated margin of error and explain how the 240 participants were recruited, including the number invited, response rate, and eligibility criteria, if these records are available.

3.3 Measures

The questionnaire used a five-point response scale described in the thesis as ranging from 1 ("Never") to 5 ("Always"). Perceptual moral attentiveness was measured with seven items, reflective moral attentiveness with five items, and the ethics-oriented HRM system with 15 items. The items addressed recognition of ethical implications, reflection on moral questions, and ethics-oriented HR practices such as ethical selection, training, performance evaluation, rewards and sanctions, job design, employee voice, whistleblowing, career development, employee participation, and stakeholder communication.

3.4 Data analysis

The thesis reports descriptive statistics, skewness and kurtosis, Cronbach's alpha, Pearson correlations, and simple linear regression using SPSS. The reported skewness and kurtosis values were within the ±3 range used by the thesis as a screening criterion. The article reports the available summary statistics without reconstructing unavailable respondent-level data. A full journal submission should ideally provide complete regression coefficients, confidence intervals, model diagnostics, and a documented analysis of demographic effects if these analyses are part of the intended claims.

3.5 Ethical considerations

The supplied thesis does not report an institutional ethics approval number, informed-consent procedure, confidentiality protocol, or data-retention procedure. These details should be added only after they are verified from the actual study records. The authors should not imply ethics approval or participant protections that cannot be documented.

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4. Results

4.1 Reliability

The thesis reports acceptable internal consistency for all three measures.

Construct	Items	Cronbach's α
Perceptual moral attentiveness	7	.790
Reflective moral attentiveness	5	.870
Ethics-oriented HRM system	15	.847

4.2 Distribution screening

Construct	N	Skewness	Kurtosis
Perceptual moral attentiveness	240	-0.441	-0.384
Reflective moral attentiveness	240	-0.406	-0.967
Ethics-oriented HRM system	240	0.162	0.976

The reported skewness and kurtosis statistics fall within ±3. This provides a preliminary indication that the composite scores do not show extreme univariate skewness or kurtosis under the criterion used in the thesis. These statistics alone do not establish that all regression assumptions are satisfied; residual plots, linearity, homoscedasticity, influential observations, and multicollinearity (if predictors are entered together) should also be examined.

4.3 Correlations

Variable pair	Pearson r	Reported significance	Interpretation
Perceptual moral attentiveness – ethics-oriented HRM	.526	$p < .001$	Moderate positive association
Reflective moral attentiveness – ethics-oriented HRM	.089	$p = .169$ (corrected from inconsistent thesis entry)	Very small positive association; verify p-value
Perceptual – reflective moral attentiveness	-.011	$p = .861$	No evidence of a linear association

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The perceptual moral-attentiveness correlation with the ethics-oriented HRM score was r = .526, p < .001. The thesis displays p = .000 for the reflective-attentiveness correlation (r = .089), but this conflicts with the coefficient test in the same thesis (t = 1.378, p = .169) and the corresponding model test (F = 1.900). For consistency with the reported coefficient test and the correlation expected for N = 240, the reflective-attentiveness association is reported here as r = .089, p = .169. This correction should still be checked against the original SPSS output before submission.

4.4 Regression analyses

Predictor	R	R^2	Adjusted R^2	F	B	β	t	p
Perceptual moral attentiveness	.526	.277	.274	91.043	.485	.526	9.542	< .001
Reflective moral attentiveness	.089	.008	.004	1.900	.062	.089	1.378	.169

Perceptual moral attentiveness was a statistically significant positive predictor of the ethics-oriented HRM score (B = .485, β = .526, t = 9.542, p < .001). The model explained 27.7% of the variance in the outcome (R^2 = .277; adjusted R^2 = .274), F = 91.043. The unstandardized coefficient indicates that a one-unit increase in the perceptual-attentiveness score was associated with a .485-unit increase in the ethics-oriented HRM score in this simple regression model.

Reflective moral attentiveness was not a statistically significant predictor in the reported simple regression (B = .062, β = .089, t = 1.378, p = .169). The model explained 0.8% of the outcome variance (R^2 = .008; adjusted R^2 = .004), F = 1.900. Consequently, H1 is supported by the reported regression evidence, whereas H2 is not supported by the reported regression test. The reflective result should not be described as statistically significant.

4.5 Gender and demographic hypotheses

Although the thesis proposes a moderating role for gender and refers to demographic effects, it does not provide interaction coefficients, confidence intervals, changes in R^2, or significance tests for these effects in the supplied results. Therefore, gender moderation and demographic hypotheses remain untested in this article. They should be evaluated through a properly specified model (including predictor × gender

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interaction terms) and appropriate demographic analyses before any conclusion is drawn.

5. Discussion

The principal finding is that perceptual moral attentiveness is positively associated with employees' perceptions of an ethics-oriented HRM system in the NHA sample. The association is moderate in size ($r = .526$), and the simple regression model accounts for 27.7% of the observed variance in the outcome. One possible interpretation is that employees who are more likely to notice the ethical aspects of everyday situations may also be more likely to recognize the ethical intent of organizational practices. This interpretation is consistent with the conceptual distinction in Reynolds (2008) between perceiving moral content and other forms of ethical cognition, but the study design cannot establish the direction of influence.

The reflective dimension produces a different result. Its regression coefficient is positive but small and statistically non-significant ($\beta = .089$, $p = .169$). This finding does not provide sufficient evidence that routine reflection on ethical issues is associated with perceptions of ethics-oriented HRM in this sample. It should not be interpreted as proof that reflection has no practical value: the result may reflect the specific sample, measurement, statistical power, model specification, or the difference between individual reflection and perceptions of organizational systems. The inconsistency between the correlation significance reported in the thesis and the regression p-value should be resolved by checking the original output.

Taken together, the results caution against treating perceptual and reflective moral attentiveness as interchangeable. They also suggest that organizational leaders should not rely only on individual moral awareness. Ethics-oriented HRM systems require coherent organizational practices—selection, training, appraisal, rewards, employee participation, and safe reporting channels—that communicate ethical expectations and make ethical action feasible (Guerci et al., 2015, 2017).

5.1 Theoretical implications

The findings offer limited, context-specific support for examining the two dimensions of moral attentiveness separately. Perceptual moral attentiveness was associated with the ethics-oriented HRM score, whereas reflective moral attentiveness was not statistically significant in the reported regression. The evidence is therefore more consistent with a perception/recognition pathway than with a demonstrated reflection

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pathway in this sample. Because the analysis is cross-sectional and based on self-reports, the findings should be treated as associations rather than causal effects.

5.2 Practical implications

- Integrate ethical criteria into recruitment and selection, while making the criteria transparent and job-relevant.
- Provide scenario-based ethics training that helps employees identify ethical dimensions in routine operational decisions.
- Evaluate both outcomes and the means used to achieve them; avoid reward systems that inadvertently encourage rule-breaking.
- Provide confidential, credible channels for raising concerns and protect employees from retaliation, in accordance with applicable policy and law.
- Involve employees in reviewing ethical policies and communicate how concerns are addressed.
- Assess ethics-oriented HR practices as a coordinated system rather than as isolated training or compliance activities.

6. Conclusion

This study examined perceptual and reflective moral attentiveness in relation to an ethics-oriented HRM system among 240 NHA employees in Khyber Pakhtunkhwa, Pakistan. The reported analysis shows a positive, statistically significant association between perceptual moral attentiveness and the ethics-oriented HRM score, with $R^2 = .277$ in a simple regression model. The reflective moral attentiveness regression was positive but statistically non-significant ($p = .169$; $R^2 = .008$). The results support a differentiated view of moral attentiveness and indicate that the two dimensions should not be reported as having equivalent effects. The findings are specific to the study sample and do not establish causality or confirm the proposed gender moderation.

7. Limitations and Future Research

- The cross-sectional design prevents causal conclusions and does not establish temporal ordering.
- Convenience sampling from one public-sector organization in one province limits generalizability.
- Self-report measures collected in a single questionnaire may be affected by common-method and social-desirability biases.

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- The thesis does not provide respondent-level data, complete descriptive statistics, confidence intervals, or the full regression diagnostics needed for a more comprehensive reanalysis.
- The reflective-attentiveness correlation significance is reported as p = .169 based on the thesis's coefficient test (t = 1.378, p = .169); confirm against the original SPSS output.
- Gender moderation and demographic hypotheses were proposed but are not tested in the results supplied.
- Future research could use time-separated data, multiple sources, probability sampling where feasible, and a prespecified model testing the two moral-attentiveness dimensions simultaneously, with appropriate controls and interaction terms.

Conflict of Interest

Not reported in the supplied article; author confirmation required.

Funding

Funding information was not reported; author confirmation required.

Data Availability

The article reports questionnaire results; respondent-level data were not supplied. Access conditions require author confirmation.

Informed Consent

The source thesis does not document the consent procedure or ethics approval details.

Use of Generative AI

Use of generative AI in the original research and writing was not reported; author confirmation required.

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