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Moderating Effect of Person-Organisation Value Congruence on Employee Performance in Selected Universities in the Southwest Nigeria

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Abstract

The paper examined the moderating role of person organisation value congruence on the relationship between organisational ethics and employee performance in a sample of universities, located in South-West Nigeria. The descriptive cross-sectional survey design was used in the study with a total sample of 380 academic and non-academic employees who were selected among six universities located in the states of Lagos, Oyo, Ondo, and Ekiti. Structured questionnaires were used to elicit data which were adapted versions of validated instrumentation and analyses were performed with Partial Least Squares Structural Equation Modelling (PLS-SEM) using ADANCO software. The results showed that ethical climate ($\beta = 0.324$, $p < 0.05$), whistleblowing ($\beta = 0.218$, $p < 0.05$), ethical code of conduct ($\beta = 0.291$, $p < 0.05$) and ethical training ($\beta = 0.276$, $p < 0.05$) had significant positive impact on employee performance. In addition, person-organisation value congruence had a moderate level of moderating impact ($\beta = 0.187$, $p < 0.05$) thus enhancing the correlation between organisational ethics and employee performance. The paper concludes that consistency between the personal values and the institutional values of employees contributes to the effectiveness of ethical practices in terms of performance. Based on this, it is suggested that university administrations should focus on enhancing value congruence when recruiting staff members and create extensive ethical training programmes that will support common values in organisations.

Keywords: Employee performance, Ethical climate, Ethical training, Organisational ethics, Person-organisation value congruence

1. Introduction

Companies all over the world strive to improve ethical climate and culture in their organisations (Odiwo *et al*., 2024). In order to make ethical organisation, companies should create the atmosphere in which employees are aware of the difference between the existing acceptable and the unacceptable behaviour in work settings. The lack of obligatory ethical conduct in the structural and cultural backgrounds of an organisation is often linked to failure, which can be explained by the lack of business ethics. As a result, organisational ethics form the ethical basis that helps to direct behaviour and directly affects the worker performance by improving their productivity, work quality, job satisfaction, dedication, and positive attitudes (Odiwo *et al*., 2024).

Work ethics in Nigeria are a major issue in the institutions, management, and business at large due to their roles in assessing the behaviour and performance of employees and their dire relevance to the organisational performance. In the global context, both the government and non-government organisations have codes of corporate governance to control ethical performance. As Katabarwa (2024) argues, employee performance is core to the organisational performance in addition to being critical to the overall sustainability of institutions. In schools, especially the tertiary level, employee performance is very central in meeting the goals of quality teaching, research and service provision.

However, universities in Nigeria face significant ethical issues, such as low productivity of their staff, expressed through lateness, absenteeism, and carelessness; financial misconduct, such as extortion and illegal sale of textbooks; conflict between students and staff (including bullying and harassment); examination malpractice, accountability, and poor administration, and poor commitment to work (Nicolas, 2023). Such predicaments undermine the quality of education and institution performance, which in many cases, is associated with corruption in the society and low salaries. This observation highlights the point that effective ethics boost productivity, commitment, and effectiveness, and this is why the issue of absenteeism and corruption are reduced, and this is where performance appraisals based on ethics, and clear codes of conduct are needed to enhance accountability and improved performance.

To cope with these issues, the Nigerian universities, especially the South-Western one, have employed certain organisational ethical standards, such as integrity, professionalism and transparency policy designed to enhance the behaviour of an employee (Ibrahim and Mohammed, 2020). These universities lay stress on ethical principles, that include respect, accountability and fairness, which are part of making sure that the staff is contributing towards the academic and administrative goals of the universities in a positive way. However, in reality, these ethical principles have not been adhered to with the same level of compliance (Nicolas, 2023).

Studies have shown that an ethical climate of an organisation affects the performance of employees, the contentment of stakeholders, and the effectiveness of the institution in general (Anlesinya and Amponsah, 2020). High performance requires ethical climates, which is defined by clear knowledge of right and wrong behaviour by the employees (Qing *et al*., 2020). The organisational ethics were not enforced, and there was a lack of teaching about ethical behaviour, which often resulted in an ethical climate violation in tertiary institutions, particularly in Southwest Nigeria (Winnie and Juma, 2023).

In this study, the study hypothesises that person-organisation value congruence moderates the linkage between organisational ethics and employee performance. Person-organisation value congruence is determined by the degree to which the values of employees are congruent with those of the organisation (Cai *et al*., 2024). The external environment should be congruent with the internal features of a person, thus the latter views work as the way to express themselves, which results in positive attitudes and behaviours toward work (Zhang *et al*., 2021). When there is a high level of congruency between the individual and the organisation, it increases comfort in the organisation (Teng, 2020). Based on this, the present study has shown that person-organisation value congruence strengthens organisational ethics, thus creating grounds on how to enhance the performance of employees.

Existing literature on organisational ethics has focused majorly on the business and financial world, and little research has succeeded to study the challenging ethical issues that educational institutions such as in Nigeria have to deal with. The main reason why prior investigations failed to have ethics climate, ethics training and ethical code of conduct in their study as part of organisational ethics is due to their little relevance to employee performance, yet their implications are enormous. Also, the majority of conducted studies on organisational ethics are done in the developed world with little research done on Nigeria and more specifically the Southwest universities. This research seeks to fill such gaps by identifying the influence of various dimensions of organisational ethics on employee performance and the moderating role of person-organisation value congruence on this effect in the chosen tertiary organisations across the South-West of Nigeria.

The research objectives of this paper are to: determine the impact of ethical climate on employee performance; identify the impact of whistleblowing on employee performance; establish the impact of ethical code of conduct on employee performance; evaluate the impact of ethical training on employee performance; and establish the moderating impact of person-organisation value congruence on the relationship between organisational ethics and employee performance in the chosen universities in South-West Nigeria.

2. Literature Review

2.1 Conceptual Review

(a) Organisational Ethics

Ethics, as it is used in the current study, is a group of moral standards and principles that determine individual behaviour in a given group or organisation (Bennett and O'Reilly, 2022). Ethics in an organisation refers to the systematic review, adoption, and enforcement of these standards at every level of an organisation and thus affecting decision making in organisations, behaviours of employees and the overall success of organisations (Adewale and Adeniji, 2023). By placing the ethical standards at the centre of organisations, they develop a sense of accountability and transparency culture that boosts the internal cohesion and the confidence of the external (Barretto *et al*., 2021).

In the workplace, ethics has a strong impact on attitudes, motivation, and performance of employees, in general (Enyioma *et al*., 2024). A strong moral code makes employees ethically responsible as they will perform actions ethically, take responsibility of their actions and will be loyal to their duties as well as to the organisation and its mission. Ethical behaviour also facilitates team work and organisational discipline which is vital towards maintaining productivity and talent growth and innovation.

(b) Ethical Climate

Firstly, ethical climate is the concept that was initially formulated by the Victor and Cullen (1988), and it refers to the mutual understanding of organisational members about the practices of morality and ethics within the institution. The ethical climate is a critical factor that determines the behaviour of both academic and non-academic employees in tertiary institutions in Southwest Nigeria in the course of their daily decision-making processes (Wang and Chen, 2017). Positive ethical climate strengthens commitment to an organisation and negative climate undermines commitment, thus increasing the chances of ethical breach, including exam malpractice, plagiarism, and administrative corruption (Bataineh, 2020).

(c) Whistleblowing

Whistleblowing involves the reporting to third parties by the members of an organisation of unlawful, unethical or unlawful activities or behaviour by other members of the organisation that can instigate a corrective measure. Whistleblowing is advantageous to the community when it successfully addresses the vice (Philmore *et al*., 2017). It is, therefore, perceived as a tool of great importance in strengthening organisational performance and becoming sustainable. Whistleblowers serve crucial functions in exposing mismanagement and other malfeasance which tend to jeopardise organisational performance, financial integrity and normativity.

(d) Ethical Code of Conduct

Ethical code of conduct is a set of rules that are developed concerning the employees in an organisation and they are meant to protect the organisation and at the same time enlighten the employees on what is expected of them by the organisation. Code of Conduct shows the professional norms and practices that the organisation anticipates all stakeholders to observe in their daily activities and when dealing with other members of society. The ethical behaviour of employees is a manifestation of adherence to the utmost competence, and compliance with ethical standards, including such principles as truth, justice, equality, integrity, diversity, and appreciation of individual rights (Lin *et al*., 2023).

(e) Ethical Training

It is impossible to have a successful organisation without employee ethics training (Tuan, 2021). This educational programme allows employees decision-making tools that enable them to make ethical decisions at the workplace hence increasing operational efficiency. Ethical training and education programme plans involve formal and informal practices, which focus on ethical leadership (Seo, 2021). Training programmes based on integrity are centred on the fundamental ethical principles rather than the compliance aspect, and this promotes the culture whereby the employees are influenced by values inherent in the mission statement of the institution.

(f) Person Organisation Value Congruence

Person organisational value congruence refers to the difference between the personal and organisational values (Cai *et al*., 2024). This congruence occurs when the organisational core values are in close relation to the ones of individuals (Zhang *et al*., 2021). High levels of congruence also lead to making the employees feel as part of the organisation, thus enhancing a feeling of identity that is mutually inclusive (Teng, 2020). Empirical evidence shows that such congruence is positively related to job satisfaction (Bahat, 2021) and organisational performance (Cai *et al*., 2024).

(g) Employee Performance

Employee performance describes how employees view the way their organisation functions in different aspects, such as the corporate image management, product and service competitiveness (Zhang *et al*., 2021). It also involves the level to which employees match their work responsibilities in accordance with the organisational expectations (Karyatun *et al*., 2023). The high performing employees help in the realisation of strategic goals, provision of quality services and products, and the development of positive relationships with the stakeholders.

2.2 Theoretical Framework

The three theories that support this study include Social Exchange Theory, Expectancy Theory, and the Employee Risk Triangle Theory. The Social Exchange Theory, which was proposed by Homans (1958) followed by the expansion of the theory by Blau (1964) postulates that employees give their best when they feel that a just balance exists between their effort, time, and skills with rewards in the organisation hence become committed and develop a positive relationship. The theory is based on the norm of reciprocity where people are bound to respond to the good behaviours with good behaviours.

The Expectancy Theory is a theory of motivation that was developed by Vroom (1964) who states that employees are motivated to do things when they are offended that the performance will be related to their effort and this will produce the desired outcomes or rewards. The theory involves three major elements, namely, expectancy (perception that effort yields performance), instrumentality (perception that performance yields rewards) and valence (value attached to the rewards). Employees are likely to adopt ethical behaviours when they expect rewards of such behaviours to be rewarded and in order to produce high performances.

The theory of Employee Risk Triangle which is a continuation of the Fraud Triangle Theory developed by Cressey (1952) describes unethical behaviour as a result of three essential factors namely, pressure (motivation to commit a misconduct), opportunity (chance to commit a misconduct), and rationalisation (justification to the behaviour). These conditions can be alleviated through a healthy organisational ethical culture, which will have a positive impact on the performance of employees.

2.3 Empirical Review

(a) Ethical Climate and Performance of Employees

Chen and Tang (2024) investigated the impacts of a caring ethical climate on knowledge -hiding behaviour of large construction firms in China. Their results demonstrated that caring ethical climate is negatively related to the knowledge-hiding behaviour and positively related to the psychological contract. Octadyla *et al*. (2023) examined how organisational commitment and ethical climate influenced employee performance within the El Fajr Palembang Quran House Education Foundation in Indonesia, and found that there was no significant influence on employee performance by the ethical climate. In their turn, Khokhar *et al*. (2021) examined how ethical climate affects job performance in educational institutions of the public sector in Pakistan and discovered that there is a strong positive correlation.

(b) Whistleblowing and Workforce Performance

Odusanya and Osagie (2024) reviewed the connexion between whistleblowing and employee productivity in a sample of the private schools in Lagos State, Nigeria, and concluded that whistleblowing is a significant determinant of employee productivity. Maulida and Bayunitri (2021) explored the significance of whistleblowing systems in fraud prevention and concluded that the systems are effective in preventing the occurrence of fraud. Ikegbunam and Onuoha (2023) studied workplace ethics and organisational performance of owner-managed business in Rivers State and found that transparency and growth were positively and significantly correlated.

(c) Ethical Code of Conduct and Performance of Employees

Abun *et al*. (2023) measured the effect of the ethical leadership on personal work performance in the Divine Word College of Laoag, in the Philippines, and reported a strong correlation between the ethical leadership and task performance. In a study on the impact of ethical culture on employee performance in Kenya county governments, Willy and Juma (2023) discovered that the predictors of ethical culture have significant impacts on the performance of employees. Bakare (2023) examined the impact of ethical behaviour on the overall performance of employees of federal government in Southwest Nigeria, and proved that sound ethical principles contribute to the efficiency of an organisation.

(d) Ethical Training and Employee Performance

Prabakar *et al*. (2024) have carried out a study on the development of the culture of integrity, and the strategic value of HR in supporting ethics and compliance. Their findings revealed that HR departments are very important in handling compliance and ethical behaviour in organisations. Aung (2024) investigated the impact of training and development on the commitment of employees and the performance of an organisation and observed that training on interpersonal skills, technical skills, and ethics had a positive effect on the commitment and performance, respectively. Kancharla and Dadhich (2021) examined the ethics training perception and workplace behaviour, and discovered that the stronger perceptions of ethics training were positively linked with stronger perceptions of an ethical culture.

2.4 Moderating Effect of Person Organisation Value Congruence

Cai *et al*. (2024) used the moderated mediation model as a research method to explore the moderating effect of person-organisation value congruence and ethical leader behaviour across Chinese SMEs. Their results indicated that organisational ethical climate has a positive influence on whistleblowing via organisational identification and that person- organisation value congruence had a significant moderating role. Deng *et al*. (2023) indicated the reasons and moments in which perceived values-congruence to organisations (among the employees) in enabling readiness to organisational change occurs, and the conclusion they reached was that values-congruence correlates positively with perceived insider status, which consequently correlates with organisational change readiness.

2.5 Gap in Literature

There is a very high conspicuous gap in the literature so far, as previous studies have mainly covered developed nations and there is no research on the role of organisational ethics on employee performance in Nigeria and especially in South-West region. Moreover, the available literature has focused more on work ethics as a unifaceted aspect of organisational ethics to the detriment of ethical climate, whistleblowing, ethical code of conduct, and ethical training, which equally play an important role in employee performance. Also, there are limited studies that examine the moderating effect of person-organisation value congruence in between organisational ethics and employee performance. This paper attempts to fill these gaps by looking at these dimensions in the context of tertiary institutions in South -western Nigeria.

3. Methodology

3.1 Research Design

The current study adopted a descriptive cross-sectional survey design to develop a framework on which to analyse the nature of the independent variables and how they impacted on the dependent variable. The fieldwork method was used to gather primary data among the target population via survey approach and then statistical analysis and interpretation of results were done.

3.2 Area of the Study

The research was done in South western Nigeria which included states of Lagos, Ogun, Oyo, Osun, Ondo and Ekiti. The selection of the region was based on its diversified nature which comprised of universities and the levels of ethical practices reported on.

3.3 Population of the Study

The study participants were all academic and non-academic personnel of six universities in South-West Nigeria which were chosen purposely and included as follows: Lagos State University Ojo, Federal University of technology Akure, Lead City University Ibadan, University of Ibadan, Pan Atlantic University Lekki, and Achievers University Owo. The number of total population was equivalent to 8,152 employees (Universities Personnel Department, 2025).

3.4 Sample Size and Sampling Technique

The sample size was estimated through the formula of Taro Yamane, (1967), where the confidence level is taken to be 95, at a margin of error of 5%: $n = N/[1+N(e^2)]$. The entire sample size consisted of 8,152 which was considered to be the calculative sample size of 380. Two-stage sampling technique was used; first, cluster sampling technique was adopted to determine the participating universities; secondly, simple random sampling technique was used to determine employees in each of the six universities. Table 1 defines the proportional distribution of the sample in the strata.

Table 1: Proportionate Sample Size Distribution

S/N	Name of University	Population	Sample Size
1	Lagos State University Ojo	2,592	121
2	Federal University of Technology Akure	2,125	99
3	Lead City University Ibadan	549	26
4	University of Ibadan, Oyo State	1,595	74
5	Pan Atlantic University Lekki, Lagos State	493	23
6	Achievers' University Owo, Ondo State	798	37
Total		**8,152**	**380**

Source: *Researcher's Computation, 2025*

3.5 Instrumentation

Validated instruments were used in form of structured questionnaires to collect data. The items were operationalised based on the Balakrishnan and Saifuddin (2022), Near and Miceli (1985), Rusoke (2021) and Yakubu (2020) to operationalise the organisational ethics dimensions, including ethical climate, whistleblowing, ethical code of conduct, and ethical training. The congruence of person-organisation value was measured using seven items based on Vveinhardt and Gulbovait (2016). Measurement of employee performance was done based on nine items, which were modified to fit Rusoke (2021) and Yakubu (2020). All the measures employed a five-point Likert scale, and answers could be 1 (Strongly Disagree) to 5 (Strongly Agree).

3.6 Validity and Reliability

The instrument was tested on face-validity by submitting it before experts to make amendments and corrections. A pilot test with forty participants who were the members of the participating universities was carried. The alpha coefficients of Cronbach were calculated to determine internal consistency, and all the constructs passed decent reliability tests ($\alpha > 0.70$).

3.7 Method of Data Analysis

The data were analysed with descriptive statistics and Partial Least Squares Structural Equation Modelling (PLS-SEM) using the memo version 2.4 through ADANCO software and the 27 version of IBM SPSS. The analysis process involved the analysis of measurement model, both in terms of validity and reliability and analysis of the structural model where hypotheses were tested.

4. Results and Findings

4.1 Demographic Characteristics of Respondents

Table 1: Demographic Characteristics of Respondents

Characteristic	**Category**	**Frequency (n)**	**Percentage (%)**
Gender	Male	202	58.4
	Female	144	41.6
	Total	**346**	**100**
Age Distribution	26-30 years	78	22.5
	31-35 years	108	31.2
	36-40 years	100	28.9
	Above 50 years	60	17.4
	Total	**346**	**100**
Educational Qualification	Diploma/NCE	44	12.7
	Bachelor's Degree	156	45.1
	Postgraduate Degree	146	42.2
	Total	**346**	**100**
Years of Experience	1-10 years	132	38.2
	11-20 years	123	35.5
	21-30 years	65	18.8
	31-40 years	26	7.5
	Total	**346**	**100**

Source: *Field Survey, 2026*

The total number of questionnaires was 380, out of which 346 returned in a good condition were used and gave a response rate of 91.1. The result of demographic analysis showed that 58.4 per cent of the respondents were male, and 41.6 per cent were female. As per age, 22.5% of the participants were between the ages of 26 30years, 31.2% between the ages of 31-35 years, 28.9% between ages 36-40 years and 17.4% more than 50 years. In regards to level of education, 12.7% had Diploma or National Certificate of Education (NCE), 45.1% had Bachelor degree and 42.2% had postgraduate qualification. The levels of experience were as follows: 38.2 percent had 1-10 years, 35.5 percent had 11-20 years, 18.8 percent had 21-30 years and 7.5 percent of experience had 31-40 years.

4.2 Measurement Model Assessment

The measurement model has reliable and validated measurements. The composite reliability (CR) of each of the constructs exceeded the recommended value of 0.70 with a range of 0.842 to 0.921. The values of the Average Variance Extracted (AVE) were more than 0.50 in all constructs, 0.562 to 0.678 and this proves that there was sufficient convergent validity. The determination of discriminant validity followed the Fornell-Larcker standard, in which the square root of the AVE of each construct was greater than any of the inter-construct correlations it had.

Table 2: Reliability and Validity of Constructs

Construct	Items	Factor Loadings	CR	AVE
Ethical Climate	EC1-EC8	0.712-0.845	0.892	0.612
Whistleblowing	WB1-WB5	0.698-0.821	0.856	0.578
Ethical Code of Conduct	ECD1-ECD6	0.734-0.867	0.903	0.645
Ethical Training	ET1-ET7	0.705-0.838	0.887	0.598
Person-Organisation Value Congruence	POVC1-POVC7	0.723-0.856	0.921	0.678
Employee Performance	EMPERF1-EMPERF9	0.691-0.842	0.912	0.632

Source: *Field Survey, 2026*

4.3 Test of Hypotheses

The structural model was tested to analyse the relationships that were hypothesised. Path coefficients, t-values and significance levels were examined using the bootstrap procedure with 5,000 resamples.

Hypothesis 1 (H01): Ethical climate has no significant influence on employee performance

The results indicate that an ethical climate has a positive and statistically significant effect on employee performance ($\beta = 0.324$, $t = 4.892$, $p < 0.05$). This means that the null hypothesis was not accepted, and thus, it means that the ethical climate has a significant impact on employee performance in the chosen universities of South West Nigeria.

Hypothesis 2 (H02): Whistleblowing has no significant influence on employee performance

The empirical findings suggest that the effect of whistleblowing on employee performance is statistically significant to have positive influence ($\beta = 0.218$, $t = 3.456$, $p < 0.05$). As a result, the null hypothesis was defeated, hence, proving that whistleblowing statistically significantly impacts the performance of employees.

Hypothesis 3 (H03): Ethical code of conduct has no significant influence on employee performance

The results indicated that the ethical code of conduct exerted a positive and statistically significant influence on employee performance ($\beta = 0.291$, $t = 4.234$, $p < 0.05$). This resulted in the rejection of the null hypothesis, thus, proving that the ethical code of conduct has a strong influence on the performance of the employees.

Hypothesis 4 (H04): Ethical training has no significant influence on employee performance

The results of the analysis have shown that ethical training has a strong positive impact on employee performance ($\beta = 0.276$, $t = 3.987$, $p < 0.05$). Thus the null hypothesis was rejected and this proved that ethical training has a significant effect on the performance of employees.

Hypothesis 5 (H05): Person-organisation value congruence has no significant moderating effect on the relationship between organisational ethics and employee performance

The moderation analysis demonstrated that the congruence of personal and organisational values had a statistically significant moderating effect on the relationship between organisational ethics and employee performance ($\beta = 0.187$, $t = 2.956$, $p < 0.05$). The interaction factor explained another 5.2 percent of variance in employee performance ($\Delta R^2 = 0.052$). The null hypothesis was thus not accepted, thus proving that the alignment of personal and organisational values significantly moderates the relationship between the organisational ethics and employee performance.

Table 3: Summary of Hypothesis Testing Results

Hypothesis	Path	β	t-value	p-value	Decision
H01	EC → EMPERF	0.324	4.892	0	Rejected
H02	WB → EMPERF	0.218	3.456	0.001	Rejected
H03	ECD → EMPERF	0.291	4.234	0	Rejected
H04	ET → EMPERF	0.276	3.987	0	Rejected
H05	POVC × OE → EMPERF	0.187	2.956	0.003	Rejected

Note: EC = Ethical Climate, WB = Whistleblowing, ECD = Ethical Code of Conduct, ET = Ethical Training, POVC = Person-Organisation Value Congruence, OE = Organisational Ethics, EMPERF = Employee Performance
Source: Field Survey, 2025

Model Fit

The model fit indices showed acceptable values: Standardised Root Mean Square Residual (SRMR) = 0.068 (< 0.08), Normed Fit Index (NFI) = 0.912 (> 0.90), and Chi-square/df = 2.345 (< 3.0), indicating good model fit.

5. Discussion

The moderation analysis revealed that person-organisation value congruence had a large positive moderating influence on the relationship between organisational ethics and employee performance ($\beta = 0.324$, $p < 0.05$). The interaction term also explained an extra 5.2per cent of the employee performance variance ($\Delta R^2 = 0.052$). As a result, the null hypothesis was not accepted and the argument was confirmed that the effect of organisational ethics on the performance of the employees in the selected universities within South-West Nigeria is mediated by the person-organisation value congruence.

The result that the ethical climate has a strong positive impact on employee performance ($\beta = 0.218$, $p < 0.05$) is consistent with the study by Khokhar *et al*. (2021), who argued that an ethical climate has a positive and significant effect on job performance of employees in Pakistani institutions of higher learning. The same observation is also corroborated with the study of Wang and Yen (2021) who concluded that an organisational ethical climate improves organisational identification thus has a positive impact on employee behaviour. The outcome provides empirical evidence to the Social Exchange Theory according to which, when employees have a positive ethical climate, which is typified by fairness, care, and compliance with rules, they respond by increased performance and commitment to institutional goals.

The positive impact of whistleblowing on the employee performance ($\beta = 0.218$, $p < 0.05$) justifies the results by Odusanya and Osagie (2024), who claimed that whistleblowing has a significant impact on the performance of employees in the selected private secondary schools in Lagos State. The result is also in line with the study conducted by Ikegbunam and Onuoha (2023) who found out that transparency and organisational performance are positively related. The outcome highlights the critical role of ensuring appropriate whistleblowing systems are put in place in higher institutions of learning so as to promote reporting of malpractices to facilitate a culture of responsibility and transparency that would improve the overall performance of the employees.

The findings of the study of Abun *et al*. (2023), who reported a strong relationship between ethical leadership and task performance, are supported by the significant impact of an ethical code of conduct on performance of the employees ($\beta = 0.291$, $p < 0.05$). The same outcome is also in agreement with the study by Winnie and Juma (2023), who found that the predictors of ethical culture play a significant role in the performance of employees. The result is consistent with the Employee Risk Triangle Theory which holds that explicit ethical codes of conduct minimise chances of unethical behaviour and give employees an idea of what is expected hence boosting their performance.

The positive impact of ethical training on employee performance ($\beta = 0.276$, $p < 0.05$) is significant and supports the findings of Aung (2024) who found that interpersonal skills training, technical skills training, and ethical skills training had a positive influence on commitment and organisational performance. This observation is also in line with the report by Kancharla and Dadhich (2021), where more intense perceptions of ethics training related to more intense perceptions of ethical culture and desirable workplace behaviour. The outcome supports Expectancy Theory, which argues that the employees are provided with proper ethical training, they will be aware of the principles according to which ethical behaviour should be conducted and expect that their ethical behaviour will be appreciated and rewarded, which will positively affect their performance.

A critical point the current study has made is the significant moderating effect of person organisation value congruence on the relation between the organisational ethics and employee performance ($\beta = 0.187$, $p < 0.05$). This result correlates with the study conducted by Cai *et al*. (2024), who found out that person-organisation value congruence was a strong moderator of the association between the organisational ethical climate and the whistleblowing behaviour. The finding is also in line with the results of Deng *et al*. (2023) who indicated that perceived values-congruence is positively correlated with perceived insider status, and thus facilitates positive organisational results. This result supports the theoretical background that supports the study process, especially the Social Exchange Theory and says that the more the personal values of employees are consistent with the organisational values, the more they feel that they are involved in a strong social exchange relationship, which results in the increased positive reactions to the ethical practices of organisations.

6. Conclusion

The study evaluated the modifying effect of person organisational value congruence on the relationship between organisational ethics and employee performance in the sample of universities in Southwest Nigeria. The findings showed that ethical climate, whistle-blowing systems, codes of ethics and training systems have a lot of positive influence on performance of employees. Most importantly, the discussion has revealed that person-organisation value congruence plays a significant moderating role in this relationship, thus ensuring that the influence of organisational ethics on employee performance is enhanced. The results of this research highlight the importance of the ethical practices in universities and the need to ensure that organisational ethics is aligned with the personal values of the employees and that the institutional values and values of employees are aligned to maximise the positive impacts of ethics on the performance of an organisation.

The study supplements the literature available on organisational ethics and employee performance by providing empirical data in the Nigerian tertiary education industry, which has been marginally under-researched. In addition, it proceeds with the conceptual understanding of the boundary circumstances on which organisational ethics has the most effective impact on employee performance through the definition of person-organisation value congruence as a relevant moderator.

7. Recommendations

i. The measurement of the value congruence of recruitment and selection processes should be given priority by the university management. Universities can positively impact the positive impact of ethical practices by choosing employees whose personal values are congruent with the institutional values. Such goal can be achieved by the implementation of value-based interview questions and personality tests assessing conformity to core values of the institution.

ii. Organisations should come up with comprehensive ethical training programmes to be applied to all the staff members. These programmes should not only be compliance based ethics but they should also include approaches which are based on integrity that will help internalise the ethics. The training should be an ongoing process that is supported by workshops, seminars, and online courses.

iii. The universities are supposed to initiate and enhance whistle-blowing systems that safeguard the whistle-blowers against retaliation. There should be a report channel where people can report unethical practices and employees must be assured that any such reported case is looked into and dealt with fairly and efficiently.

iv. There should be clear codes of conduct of ethics which are to be developed, communicated and implemented strictly. The code should be circulated among all the employees and they should be obliged to acknowledge their knowledge and the need to adhere to it. The review of the code should be conducted regularly to make it relevant to the emerging ethical issues.

v. University administrators are expected to be ethical role model. Actions as opposed to a mere policy should demonstrate leadership commitment to ethics. Leaders that portray ethical behaviours tend to make employees imitate such behaviours.

vi. The government and other control institutions, including the National Universities Commission, are supposed to develop policies to compel universities to train ethics and appraise value congruence. Rewards ought to be given to the institutions which exhibit good ethical culture and performance levels amongst employees.

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