Ethical leadership and Ba Ling: a survey on the perception of accounting interns in CPA firms

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Abstract

Purpose – This paper aims to investigate the relationship between ethical leadership and Ba Ling (霸凌) perceived by Certified Public Accounting (CPA) interns, and the influence of gender factor of leaders and followers on the relation. Moreover, Workplace Ba-Ling (职场霸凌, a derivation of workplace bullying) as a new conceptual idea, specifically extracted from Chinese context, is first taken into consideration.

Design/methodology/approach – This research is based on the questionnaire responses of accounting interns enrolled in a university-CPA firms cooperative education programs, and the classical Ethical Leadership Scale and Negative Acts Questionnaire were applied in the survey to get empirical results.

Findings – The empirical results reveal the fact that ethical leadership of the audit project teams is negatively related to workplace bullying perceived by the accounting interns working in the CPA firms. No significant impacts were found of the gender factor on workplace bullying and ethical leadership; however, the further breakdown of the gender factor into the four dimensions of the leader – follower gender differences lead to the significant difference of ethical leadership among the four redefined gender difference groups. The ranking order in terms of ethical leadership further proves that female leaders tend to show higher ethicality than male ones.

Research limitations/implications – As public accounting industry has acted an important role throughout the drastic Chinese economic growth of more than three recent decades, this paper provides knowledge of the gender-differentiated relationship between ethical leadership and workplace bullying, which implies serious concerns to be given in the varied business and workplace contexts in China and other emerging economies.

Originality/value – There has been an increasing literature trend discussing workplace bully in Western business studies; however, rarely has existing literature addresses this kind of issue in the emerging economies like China, where workplace ethics has become a commonly criticized concern with the fast economic growth in recent decades. Additionally, this paper proposes the new Chinese term of Ba Ling corresponding with the Western workplace bullying.

Keywords Workplace bullying, Gender difference, Baling, Ethical leadership

Paper type Research paper

Introduction
The existing literature in the business research has demonstrated an increasing concern
for the workplace bullying issues in varied industries and organizations. Harvey *et al.*
(2009) highlighted workplace bullying considerations in global organizations, changes
in the business environment and legislation weakness in emerging markets as the major
reasons for the new twenty-first century to see more unethical organizational behaviors
in the business management world.

Research done on workplace bullying can be dated back to the 1990s in some Western
countries like Scandinavia (Leymann, 1990; Einarsen *et al.*, 1994), Austria (Zapf *et al.*,
1996), the UK (Adams, 1992) and the USA (Keashley *et al.*, 1994). However, to date, little
has been done or known about workplace bullying in China. The Zhaopin.com, a
nation-wide popular recruitment network in China, in 2009, conducted a one-month
survey among 10,000 Chinese employees; this survey found that 71.2 per cent of them
have suffered from workplace bullying, 4.2 per cent higher than that in 2007. These
statistics demonstrate a fact that workplace bullying has been increasingly worse in
recent Chinese management practices.

In our research, we select the public accounting profession as an example to explore
the relationships between ethical leadership and workplace bullying in the Chinese
management field. Public accounting, which has well served the rapid economic growth
in China for more than 30 years, is quite a high-pressure profession, in which employees
are very likely to suffer from workplace bullying (Stouten *et al.*, 2010). Moreover, there
are large amounts of interns recruited from university accounting programs in Certified
Public Accounting (CPA) firms every year, and those new entry-level professionals have
high risk in being bullied for their low status in the firms. Therefore, we focus on
workplace bullying of interns in CPA firms in China.

Most prior research focuses on the relationship between organizational ethics and
workplace bullying, which is based on the whole organization. Because public
accounting is a profession where audit professionals work on small or large teams rather
than in a whole organization, we conjecture that the ethical team leadership presents an
important influence on the management practices of bullying at workplace. Further, we
are also interested in investigating the role of gender in moderating the relationship
between ethical leadership and workplace bullying as public accounting is a profession
highly populated by females.

It is important to explain the relations between the two terms of workplace
Ba-Ling and workplace bullying. The term Ba-Ling (霸凌) is the Chinese translation
of the English term, bullying, first presented by Taiwanese scholars. We insist on
using Ba-Ling instead of bullying because we see Ba-Ling is not only a counterpart
of bullying linguistically, but also annexed a lot of Chinese features and cultural
and social contexts, which is very similar but is not an equivalent of bullying as
repressed in Western business study. In Chinese culture, "Ba" (霸) means arrogance,
insolence, overly conceited and not tolerant of others. "Ling" (凌) means conceiving,
oppression and tyrannizing others. Workplace Ba-Ling can represent some
subtle meanings that workplace bullying does not bring up, and thus we figured
out Ba-Ling as a new English term. However, the construct of Ba-Ling is still being
conceptualizing, so we use workplace bullying as its substitute in this
paper.

Conceptual framework

Workplace bullying in organizational ethics and ethical management practices

Definition and empirical studies of workplace bullying. Workplace bullying is commonplace in organizations (Namie and Namie, 2004). To identify such issues and provide ethical solution to reduce workplace bullying are of great importance in organizational ethical management. A widely recognized definition (Einarsen, 1999; Boddy, 2011) states that workplace bullying is a reduplicate, aggressive and undesirable behavior which causes harassment, disrespect and tension in the workplace. Cowie *et al.* (2002) described workplace bullying behaviors as intimidation, public humiliation, offensive name-calling, social exclusion and unwanted physical contact. Monks *et al.* (2009) differentiated workplace bullying from general aggressive behaviors, pointing out that bullying at work is repeated and characterized by an imbalance of power and victims in the weaker position. In those workplace situations, the power of perpetrators and victims is unbalance so it is hard for the weaken party to defend themselves.

Some of the earlier literature are dedicated to categorizing different types of workplace bullying behaviors in organizations. The classification by Rayner and Hoel (1997) focused on relational bullying including cases of destabilization, isolation, overwork, threat to personal standing and threat to professional status, whereas the questionnaire conducted by Zapf (1999) about attacks with organizational measures, social isolation, attacking private life, physical violence, attacking attitudes, verbal aggression and rumors reflected indirect bullying. Factor analysis of the Negative Acts Questionnaire (NAQ) by Einarsen and Hoel (2001) produced a two-factor solution to personal bullying (e.g. insults, criticism) and work-related bullying (e.g. unreasonable deadlines, excessive monitoring).

Empirical studies on workplace bully in organizational ethics and ethical management began from the early 1990's, when workplace bullying was put forward in many business ethics researches. Leymann (1990), one of the earliest researchers on workplace bullying, proposed a systematical perspective of psychological terrorism at workplace and inspired a number of empirical investigations in a wide variety of countries. These investigations provided empirical data on the prevalence of bullying (Einarsen and Raknes, 1997; Einarsen, 2000; Keashly and Jagatic, 2000; Hoel *et al.*, 2001), negative consequences of being bullied (Adams, 1992; Coyne *et al.*, 1999; Monks and Smith, 2000) and those dispositional and organizational factors which may cause workplace bullying (Zapf, 1999; Aquino *et al.*, 1999; Coyne *et al.*, 2000). LaVan and Martin (2008) reviewed the prior literature on workplace bullying in the USA and suggested an A-B-C (anecdote – behavior – consequence) approach which prevails in studies of organizational ethics and ethical management.

Prevalence and negative consequences of workplace bullying. Zapf *et al.* (2003) documented that 5-10 per cent of employees are subjected to workplace bullying at any one time. Monks *et al.* (2009) compared different contexts for the bullying behaviors and explained that both the individual and situational factors could contribute to the human aggressive and violent conducts. They conclude that bullying is a serious workplace stressor widely recognized in varied organizations. And worldwide, workplace bullying is increasingly being recognized as a serious problem in business management practices (Zapf and Einarsen, 2005).

Workplace bullying may cause serious negative effects on individual performance. Adams (1992) observed the fact that workplace bullying, as a demoralizing harassment,

can lead to disease and absence. Other negative effects linked to workplace bullying include inferiority, anxiety, exclusion, physical weakness, loneliness, distrust and destruction of friendship network (Coyne *et al.*, 1999; Monks and Smith, 2000). Workplace bullying has the potential to undermine the integrity and confidence of employees and reduce efficiency because people who have been bullied report that it affects them physically and mentally, with stress, depression and lowered self-esteem as the most common complaints; in some cases, bullied employees may require counseling or psychiatric treatment (Niedl, 1996).

Workplace bullying also lends bad effects to the organizational performance. In all levels of organization, workplace bullying can be very detrimental to a worker's performance as well as their health situation. It can lead to "absenteeism, decreased commitment to the organization and decreased productivity" (Keashly and Jagatic, 2003). The study of Coyne *et al.* (2003) on consequences of workplace bullying found that employees involved in bullying cases are more likely to be isolated within the team, and the whole team performance is more likely to be degraded. Vega and Comer (2005) proposed that the cumulative effects of workplace bullying are likely to influence organizational outcomes and the company's bottom-line. Ramsay *et al.* (2010) concluded that bullying on working team might produce more bullying within the team. More broadly, a literature review of bullying studies at the organizational level suggested that workplace bullying strongly affects organizational culture whereby such behaviors can permeate throughout the organization's segments (Samnani and Singh, 2012).

Ethical management and reducing workplace bullying. Both frequency and severity of workplace bullying behavior are expected to increase in the organization for multiple reasons which fall into two major categories: the increasing diversity of employees and the changing business and corporate cultures. The former is generally focused on the recognizable differences in characteristics, such as race, ability, gender or nationality (Harvey *et al.*, 2009).

Namie and Namie (2004) found that leaders are perceived as the main bully in 89 per cent of the observed workplace bullying cases. Einarsen *et al.* (2003) documented that as much as 80 per cent of the workplace bullying cases reported by employees involve a superior in the role as the alleged bully. Einarsen *et al.* (2009) modeled the link between destructive leadership behavior and workplace bullying, identified the tyrannical, derailed and supportive – disloyal leadership behaviors as the constructive elements leading to workplace bullying.

It is quite sure to state that ethical management is crucial to business success, and the fact can be observed that most business leaders must create a code of ethics for their businesses and adhere to its principals (Harvey *et al.*, 2009; Stouten *et al.*, 2010). We argue that modern ethical management ideas are highly relying on the concept and reasoning behind ethical leadership and ethical organizations, and conjecture that workplace bullying can be reduced by exercise of ethical leadership.

Conceptualization of ethical leadership in organizational ethics studies

In the organizational ethics studies before the worldwide shocks caused by the notorious business scandals such as Enron, Worldcom and Parmalat, a leader's ethical conduct had been considered as an element of several forms of leadership, all of which are related to the varied dimensions of ethical leadership: transformational leadership (Bass, 1985; Bass and Avolio, 2000), charismatic leadership (Conger and Kanungo, 1988), servant

leadership (Bass and Steidlmeier, 1999; Page and Wong, 2000) and socialized and personalized charismatic leadership (Howell and Avolio, 1992).

With the outburst of Enron and other several business scandals, increasingly, attention has been paid to the role of leadership in shaping ethical conduct, and researchers began to consider ethical leadership as a separate concept rather than a component of other leadership theories (Brown et al., 2005). The post-Enron ethical leadership has been studied by numerous researchers in the area of business ethics and ethical management (Trevino et al., 2003; Brown et al., 2005; Brown and Trevino, 2006).

In a series of ethical leadership research (Trevino et al., 2003; Trevino and Brown, 2004; Brown et al., 2005; Brown and Trevino, 2006), a new definition of ethical leadership was raised, based on the social learning theory, stating that "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement and decision-making". By this definition, ethical leadership can be divided into three building blocks: personal actions, interpersonal relationship and promotion of ethical conduct. Brown et al. (2006) further revealed the differences and similarities between the ethical leadership construct and transformational, authentic and spiritual theories of leadership, as well as propositions of the antecedents and outcomes of ethical leadership. Trevino and Brown (2004) argued that an ethical leader perceived by followers needs to be characterized as a moral person and a moral manager who not only exemplifies the good characters, honesty and trustworthiness in personal life but also directs others in ethical dimensions by keeping accountability, setting ethical standards and communicating ethical messages.

Conceptualizing the construct of ethical leadership helps researchers develop varied measurement scales in organizational ethics and ethical management studies. The earlier conceptualization of ethical leadership led to a leader integrity measure in Craig and Gustafson (1998). The later conceptualization leads to the development of ethical leadership scales such as those used by Brown et al. (2005) and Brown et al. (2006). When Kalshoven et al. (2011) developed and validated their Ethical Leadership at Work questionnaire, they classified ethical leadership into seven dimensions: people orientation, fairness, power sharing, concerns for sustainability, ethical guidance, role clarification and integrity.

Literature review and hypotheses
Impacts of ethical leadership on workplace bullying
Workplace bullying, viewed as a social strain (Baillien et al., 2011), arises in stressful environments (Hoel and Salin, 2003). Stress can be handled in an effective way, but for those who cannot, would sometimes resort to unethical behaviors such as bullying. Due to the possibility of such unwanted behavior, ethical leadership is emphasized to mediate the problem. Most of existing researches have been conducted on what signifies ethical leadership and their importance in ethical management, but few conclusions have been reached on its relationship to workplace bullying.

Leadership style plays an important role in preventing or reducing the deviant behavior such as workplace bullying. An initiative work done by O'Moore and Lynch (2007) argued that ethical leadership, generally concerned with the followers' well-being, is likely to discourage workplace bullying. This argument is also supported by Rhodes et al. (2010) and Stouten et al. (2010) who claimed that ethical leaders will ensure that

workplace designs result in a favorable working environment for employees. Stouten *et al.* (2010) further proposed two possible ways in which ethical leadership can moderate to decrease the likelihood of workplace bullying: reducing workload and improving working conditions. Stouten *et al.* (2010) noted that ethical leadership does indeed affect the outcomes of workplace bullying when an ethical leader conveying the ethical messages and enforcing ethical actions can therefore create a suitable work environment for employees in the organization.

Relationship hypothesis set in public accounting profession
Although there has been a vast body of ethics literature contributing new insights and perspectives of workplace bullying to the field of organizational studies, few papers have introduced this issue into the accounting researches, particularly in public accounting profession.

As it is widely accepted in most parts of the world, public accounting is a self-disciplined and self-regulated profession, where in addition to legislative laws, the ethical code of conducts plays a crucial role in justifying and rectifying the professional behaviors and workplace relations within profession. Organizational ethics and ethical management in this profession should be made no question of. However, some factual observations unfortunately revealed that accounting professionals and accounting firms are among those who have experienced some most critical problems of workplace bullying in terms of sexual discrimination in recruitment, eating time via overwork, biases in assigning tasks and allotting organizational resources, inequality in performance evaluation and rewarding mechanisms.

Parallel to the negative effects of workplace bullying in the literature, workplace bullying in public accounting profession results in varied negative consequences such as high turnover of CPA firms, lower job satisfaction, pressed life styles and poor individual and organizational performances in the CPA firms. The professional bodies in the UK took the first initiative action in addressing this ethical issue by establishing a system of appointing an ethical partner responsible for supervising the ethical performance of all members in the CPA firm. Our consideration of both theoretical findings on organizational ethics and real-world ethical management practices in the public accounting profession in China leads to the rise of the following research hypothesis:

H1. Ethical leadership is negatively related to workplace bullying in the CPA firms.

Gender hypothesis in workplace bullying and ethical leadership
Gender differences in workplace are well documented in business ethics literature. Varied results regarding the relationship between gender and business ethics exist in existing literature in which gender is treated as a dichotomous variable to differentiate the ethical reasoning and decision making between male and female (Gilligan, 1982; McCabe *et al.*, 2006). However, some argue that there are no differences in ethical reasoning and judgment between male and female (Robin and Babin, 1997; Roxas and Stoneback, 2004).

Both biological and social differences between male and female are studied. In plain words, biological gender refers to what one is while social gender is what one does. The mainstream organizational studies tend to equate gender with female or what it is to be

female or feminine, while some scholars introduce the social and psychological aspects into gender studies (McCabe *et al.*, 2006).

Gender diversity theory prevails in many business ethics literature, in which it has been investigated that whether there are connections between individual's biological sex and their ethical behaviors or perceptions in organization. McDaniel *et al.* (2001) suggested that females have more propensity for workplace ethics than males. Dwyer *et al.* (2003) suggested that gender diversity in organizations are associated with organizational culture and growth orientation, and that the beneficial aspects of gender diversity in terms of firm performance can be realized in a supportive organizational environment.

McCabe *et al.* (2006) argued that statistical analyses of the data based on sex alone can hardly produce gender differences in ethical perceptions, and they proposed to include the multiple dimensions such as social and psychological constructs of gender. They argued that treating gender as a dichotomous variable in business ethics studies may limit the value of researching findings on the relationship between gender and business ethics.

However, Gilligan (1982) argued that even though the processes of socialization and psychological development are important to analyze the gender difference in organization, the end result in many of these studies is that men and women do behave and perceive differently. Gilligan (1982) further explained that men and women bring different values and traits to their work roles, which then influence their work-related behaviors and decisions.

Gender differences in leading ethically and in perceiving workplace bullying. Following the mainstream gender difference classification in this research, we intend to provide answers to the gender differences related two questions:

Q1. Are leader – follower demographical gender differences associated with ethical leadership?

Q2. Are leader – follower demographical gender differences associated with workplace bullying?

The limited part of existing business ethics literature has documented the evidence of relationships between leader demographics such as gender, and ethical leadership, although gender-based differences have long intrigued leadership and ethics scholars (Eagly and Carli, 1994). Hoffman (1998) revealed that among business students who are expected to be future business leaders, females are predisposed to a positive ethical climate than males. Another gender study on business ethics proved that female managers behave more ethically than males in some ethically dilemmatic situations (Smith and Oakley, 1997). Beu *et al.* (2003) found that the presence of women at top management teams had changed their organizational culture and decision-making style by reinforcing the traditional gender stereotypes and engender inequality at senior management levels. However, Brown and Trevino (2006) found no gender differences in ethical leadership in organization.

There has been a rich source of literature about the impacts of gender differences on workplace bullying, as gender-related workplace issues such as sex harassment and gender inequality are themselves involved with gender differences. The general conclusion in studying business students indicates that men are more willing than women to behave unethically, and women are more likely than men to view certain

questionable acts as unethical (Mason and Mudrack, 1996). Women workers are more likely to face different kinds of workplace conflicts such as sexual harassment in comparison with men (Stanko, 1985). Lewin and Peterson (1988) reported, in their case studies, that women are more likely than men to have workplace disputes regarding performance evaluation, pay, job assignment and sex discrimination. McDaniel *et al.* (2001) found that males are more likely to agree than females that their workplace has an ethical environment. Stockard and Johnson (1992) suggested that women victims in workplace conflicts are more likely than men to be associated with lack of self-confidence, avoidance of conflict and avoidance of confrontation with authority.

Impacts of gender differences on ethical leadership and workplace bullying in public accounting profession. Based on those suggestive but not systematic evidences about the prevalence of gender differences in the existing organizational studies and business ethics literature, we conjecture that in the female largely populated public accounting profession, gender differences show significant influences on the organizational behaviors such as ethical leadership and workplace bullying. Thus, we propose the following research hypotheses:

H2a. Gender differences have significant influences on ethical leadership.

H2b. Gender differences have significant influences on workplace bullying.

It is worthy of noting that biological gender differences wear different forms in organizational behaviors. To name a few examples, in workplace bullying situations, males tend to be bullied only by other males, while females are more bullied by females (Hoel *et al.*, 1999). Another research has found that male are bullied by males and groups of males and females, while females are bullied by male, female or both of them (Zapf *et al.*, 2011). To accommodate our empirical tests, we introduce four sub-groups of gender differences in addition to the dichotomous biological classification.

Together with the research hypothesis proposed, we summarize in Figure 1 our conjectures on the negative relationship between ethical leadership and workplace bullying, as well as the possible but not surely directed impacts of gender differences on ethical leadership and workplace bullying.

Research methodology

Subjects

A questionnaire-based survey was administered among 150 junior accounting students in a top-ranked university accounting program in a southern province of China who had just completed their four-month internship in the CPA firms. There are 15 CPA firms including two of the Big Four firms and 13 local CPA firms who have officially signed agreements with the involved university's authority for the purpose of cooperative education. The internship program has been part of the cooperative accounting
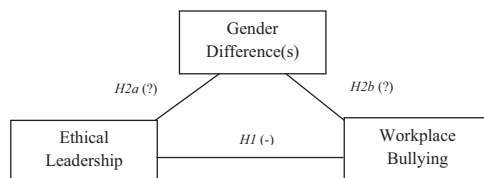

Figure 1.
Suggested directions for our two research hypotheses

education between the university and its partners in the CPA industry; 131 of the responses were effective with our quality-control checks embedded in our questionnaire design, finally yielding a valid rate of 87.33 per cent.

Table I summarizes the features of the 131 effective respondents. Among them, female interns account for 67.9 per cent, while males consist of 32.1 per cent of effective responses. This is quite typical in China, as more female university students are enrolled in the accounting programs and female practitioners outnumber males in Chinese accounting profession. The team leaders show no big difference in gender as it is 63-68, which can commonly observed in the CPA firms. As for the originality of the interns, local students outnumber non-local ones in the surveyed program, as Chinese universities, like their counterparts in other countries, enroll more in-state (province) students.

Big Four firms recruited 34 responding interns, accounting for 25.6 per cent of the total respondents, 81 (60.9 per cent) interns worked for the medium firms and 16 interns (12 per cent) stayed with the small firms. Leader rank statistics show the fact that most interns perceived the ethical leadership and workplace bullying levels of their direct team managers, with the value of 4 referring to the audit project manager. On average, each intern engaged in two audit projects (mean value is 2.1939), and the average team size is 6-7 persons. The average length of staying with the team is 53 days.

	N	Minimum	Maximum	Mean	SD
Follower gender					
Male	42				
Female	89				
Follower origin					
Local	89				
Non-Local	49				
Leader gender					
Male	63				
Female	68				
Gender difference					
Male Leader – Male Follower	20				
Female Leader – Female Follower	45				
Male Leader – Female Follower	43				
Female Leader – Male Follower	23				
Firm size		1.00	3.00	1.8626	1.60464
Big Four	34				
Medium firms	81				
Small firms	16				
Leader rank		1.00	4.00	3.0714	0.52268
Number of teams attended		1.00	7.00	2.1939	1.33670
Team size		2.00	30.00	6.7347	4.09312
Days of staying with leader		7.00	106.00	53.2857	26.01031
Valid N (listwise)	131				

Table I.
Descriptive statistics of effective respondents

Measurement
Workplace bullying. Vega and Comer (2005) used a list of 17 physical and psychological negative or aggressive acts against subordinate colleagues to measure the degree of workplace bullying. LaVan and Martin (2008) considered three dimensions of workplace bullying: individual, group and organizational levels. Einarsen and Raknes (1997) proposed a five-dimensional scale for measuring workplace bullying: personal derogation, work-related harassment, social exclusion, social control and physical abuse. Bulutlar and Öz (2009) re-categorized the five-dimensional scale of into four groups of workplace bullying including personal attacks, physical threats, work-related and underestimating.

In this research, we measure workplace bullying by editing the NAQ in both Einarsen and Raknes (1997) and Bulutlar and Öz (2009) into 15 questions. We used a 7-point Likert-type scale (1 = not at all; 4 = sometimes; 7 = always) to measure the frequency of workplace bullying perceived and suffered by accounting interns in CPA firms. This scale mainly focuses on four aspects: personal derogation, physical attacks, work-related harassment and underestimating. Our results produced desirable validity with Cronbach's alpha being 0.926 as shown in Table II.

Ethical leadership. To measure ethical leadership, we adapted the ten-item Ethical Leadership Scale questionnaire developed by Brown *et al.* (2005). The ten items were tested on how well they represented ethical leadership and its predictive validity for employee outcomes in their research. A seven-point Likert-type scale (1 = totally not agree; 4 = no feeling; 7 = totally agree) is used to measure in a specific auditing group. As our result, Cronbach's alpha equals 0.918, which is high enough to represent the real ethical leadership situation (Table III).

Control variables
Origins of people (Chinese traditional culture), localization, firm size, number of teams attended, team size, etc. Control variables of leader ranks (LRANK), firm size (FSIZE), number of project teams attended (NTEAM), average team size (TSIZE), locality of intern (LOCAL) and days of staying with the team leader (DAYS).

Testing methods
Regression models are used to test the two research hypotheses with data collected from a questionnaire-based survey. We designed the following Model 1 to test the hypothetical relationship between ethical leadership (EL) and workplace bullying (WB), with control variables of leader ranks (LRANK), firm size (FSIZE), number of project teams attended (NTEAM), average team size (TSIZE), locality of intern (LOCAL) and days of staying with the team leader (DAYS).

$$WB = \alpha + \beta_1 EL + \beta_2 FSIZE + \beta_3 NTEAM + \beta_4 TSIZE + \beta_5 LOCAL + \varepsilon$$

(1)

Considering the potential impacts of gender differences on the relationship between ethical leadership and workplace bullying, we add the variables LGD (leader's gender) and FGD (follower's gender) into the regression model, resulting in the following Model 2a and Model 2b which targets at testing our research *H2a* and *H2b*, respectively.

Questionnaire items	Minimum	Maximum	Mean	SD
Personal derogation				
1. Being ignored or facing a hostile reaction when you approach	1.00	7.00	2.5496	1.57975
2. Hints or signals form others that you should quit your job	1.00	7.00	2.6870	1.59848
3. Having insulting or offensive remarks made about your person your attitudes or personal life	1.00	7.00	3.5802	1.58335
4. Repeated reminders of your errors or mistakes	1.00	7.00	1.9084	1.38370
Cronbach α = 0.899				
Physical attacks				
5. Threats of violence or personal abuse	1.00	7.00	3.2672	1.89665
6. Intimidating behavior such as finger-pointing, invasion of personal space, shoving, blocking/barring	1.00	7.00	2.8779	1.54931
7. Being the subject of excessive teasing and sarcasm	1.00	6.00	1.6641	1.19364
8. Insulting messages, telephone calls or e-mails	1.00	7.00	2.2214	1.39389
Cronbach α = 0.901				
Work-related harassment				
9. Being exposed to an unmanageable workload	1.00	7.00	3.4962	1.68420
10. Being given tasks with unreasonable or impossible targets or deadlines	1.00	6.00	1.9695	1.27665
11. Systematically being required to carry out tasks which clearly fall outside your job description	1.00	6.00	1.3893	0.98896
12. Pressure not to claim something which by right you are entitled to	1.00	7.00	1.7481	1.24248
Cronbachα = 0.915				
Underestimating				
13. Being ordered to do work below your level of competence	1.00	6.00	1.6031	1.19408
14. Having key areas of responsibility removed or replaced with more trivial or unpleasant tasks	1.00	6.00	1.7328	1.21418
15. Being excluded	1.00	7.00	1.7939	1.25709
Cronbach α = 0.922				

Table II.
Summary of scale for
workplace bullying

Notes: Scale's Chronbach alpha = 0.926; approximate chi-square = 2,323.230; df = 130; $p < 0.001$

$$WB = \alpha + \beta_1 LGD + \beta_2 FGD + \beta_3 EL + \beta_4 LRANK + \beta_5 FSIZE$$
$$+ \beta_6 NTEAM + \beta_7 TSIZE + \beta_8 LOCAL + \beta_9 DAYS + \varepsilon \qquad (2a)$$

$$EL = \alpha + \beta_1 LGD + \beta_2 FGD + \beta_3 WB + \beta_4 LRANK + \beta_5 FSIZE$$
$$+ \beta_6 NTEAM + \beta_7 TSIZE + \beta_8 LOCAL + \beta_9 DAYS + \varepsilon \qquad (2b)$$

Additional *t*-tests are used to further investigate the impacts of gender difference on both ethical leadership and workplace bullying, dividing the surveyed population into four gender-difference groups: male leader – male follower, female leader – female

Questionnaire items	Minimum	Maximum	Mean	SD
1. Conducts personal life in an ethical manner	1.00	7.00	5.5878	1.36365
2. Defines success not just by results but also the way that they are obtained	1.00	7.00	5.4046	1.65845
3. Listens to what employees have to say	1.00	7.00	5.5115	1.47474
4. Disciplines employees who violate ethical standards	1.00	7.00	5.8626	1.34028
5. Makes fair and balanced decisions	1.00	7.00	4.7405	1.85052
6. Can be trusted	1.00	7.00	5.5802	1.44091
7. Discusses business ethics or values with employees	1.00	7.00	4.8779	1.74542
8. Sets an example of how to do things the right way in terms of ethics	1.00	7.00	5.7557	1.35358
9. Has the best interests of employees in mind	1.00	7.00	5.3130	1.60328
10. When making decisions, asks "what is the right thing to do?"	1.00	7.00	4.2748	2.04959

Notes: Scale's Chronbach alpha $= 0.918$; approximate chi-square $= 2,323.230$; df $= 130$; $p < 0.001$

Table III.
Summary of scale for
ethical leadership

followers, male leader – female follower and female leader – male follower. The results of those paired comparisons can explain whether females are different from males in their perceived ethical leadership and workplace bullying behavior.

Results and analyses
Correlation analyses
Table IV presents the correlations of the measured variables. The correlation analysis reports a significantly negative association between the two studied variables, ethical leadership and workplace bullying, and the relationship is significant at $p < 0.01$. The gender factor expressed by both LGD and FGD is not significantly related to neither workplace bullying nor ethical leadership, which indicates that gender differences bear no significant influence on the both studied variable.

Some observations on the correlations between the studied variables and control variables add values to this research. Workplace bullying perceived by the accounting

No. Variable	1	2	3	4	5	6	7	8	9	10
1 WB	1									
2 EL	−0.313**	1								
3 LGD	0.105	0.058	1							
4 FGD	−0.026	−0.026	−0.006	1						
5 LRANK	−0.162	0.151	0.149	−0.044	1					
6 FSIZE	0.061	−0.149	−0.021	−0.114	−0.054	1				
7 NTEAM	−0.338**	0.350**	−0.118	0.169	0.070	−0.281**	1			
8 TSIZE	0.041	−0.278**	−0.081	−0.139	−0.256**	0.093	−0.285**	1		
9 LOCAL	−0.169	0.187*	−0.077	0.058	0.149	−0.225**	0.124	−0.020	1	
10 DAYS	0.189*	−0.219*	0.054	−0.069	−0.123	0.227**	−0.153	0.024	−0.962**	1

Notes: **Correlation is significant at the 0.01 level (two-tailed), $p < 0.01$; *Correlation is significant at the 0.05 level (two-tailed), $p < 0.05$

Table IV.
Correlations of measures

intern respondents is negatively correlated with the number of projects the intern has engaged in during the internship, and is positively correlated with the average days during which the intern has stayed with the team leader. Both correlations are significant ($p < 0.01$ and $p < 0.05$, respectively). Ethical leadership perceived by the accounting intern respondents is positively correlated with the number of projects attended ($p < 0.01$) and with the locality of intern ($p < 0.05$), and is negatively with the project team size ($p < 0.01$) and with the average days of stay in the team project. The gender factors (LGD and FGD) are not significantly correlated to any of the other variables.

The preliminary findings evidenced by the correlation analysis support our first research hypothesis on the negative association between workplace bullying in the working teams and ethical leadership of team leaders perceived by the accounting interns when they practiced auditing on the CPA firm's project teams. However, no significant influence of gender difference has been preliminarily observed in the correlation analysis, which means that both hypotheses on the gender influences (*H2a* and *H2b*) may not be supported. Further tests will follow up in upcoming sections.

Regression results and discussion
*Ethical leadership and workplace bullying (*H1*).* Table V reports the results of regression Model 1 for testing *H1*. Consistent with the correlation analysis findings about the correlation between the studied variables of workplace bullying and ethical leadership, the regression results based on the perception of our sampled CPA firm interns further support *H1* which states that ethical leadership is negatively related to workplace bullying in the CPA firms at a significance level of 0.011. This proves our conjecture that

Model 1	Unstandardized coefficients		Standardized coefficients		
	B	SE	Beta	t	Significance
Constant	3.895	0.951		4.094	0.000
EL	−0.173	0.067	−0.222	−2.598	0.011
LRANK	−0.091	0.150	−0.051	−0.604	0.547
FSIZE	0.260	0.150	0.161	1.732	0.086
NTEAM	0.070	0.061	0.096	1.154	0.251
TSIZE	−0.028	0.011	−0.206	−2.498	0.014
LOCAL	−0.342	0.587	−0.170	−0.582	0.562
DAYS	−0.031	0.033	−0.283	−0.958	0.340

		Model summary		
R	R^2		Adjusted R^2	SE of the estimate
0.487	0.237		0.194	0.87531

		ANOVA			
	Sum of squares	df	Mean square	F	Significance
Regression	29.321	7	4.189	5.467	0.000
Residual	94.238	123	0.766		
Total	123.559	130			

Table V.
Results of regression
Model 1

ethical leadership of the CPA project teams lead to more relaxing workplace atmosphere and less workplace bullying perceived by the team subordinates.

Another finding on the significantly negative correlation between the team size and workplace bullying can be explained by the pressure releasing effect of larger team size. In other words, more team mates working on the same audit project can help both team leaders and followers deal better the workload so that the likelihood of workplace bullying has been lowered.

The model summary shows that the adjusted R^2 of Model 1 is 0.194, and ANOVA reports an F-value of 5.467 and a significance of 0.000 for the regression model. These statistics proves that our studied sample and selected model fit in the test of *H1* moderately well.

*Impacts of gender difference on ethical leadership and workplace bullying (*H2a *and* H2b*)*. Tables VI and VII report the results of the two regression models (2a and 2b) for testing *H2a* and *H2b*. As defined in the prior section, gender differences are expressed in terms of LGD and FGD. We used regression models to analyze whether the gender of audit project team leaders and follower has an influence on both workplace bullying and ethical leadership.

Statistically, our regression results document no significant correlations between the gender factor proxies (both LGD and FGD) and our studied variables of workplace bullying and ethical leadership. Thus, our tests do not support *H2a* and *H2b*, which means that we have significant evidence about the influence of audit project team leader's and follower's gender on the perception of workplace bullying and ethical leadership. This finding is different than those of the existing literature on workplace

Model 2a	Unstandardized coefficients		Standardized coefficients		
	B	SE	Beta	t	Significance
Constant	3.903	0.974		4.007	0.000
EL	-0.175	0.067	-0.223	-2.626	0.010
LGD	0.167	0.156	0.086	1.070	0.287
FGD	-0.244	0.167	-0.117	-1.462	0.146
LRANK	-0.094	0.150	-0.053	-0.629	0.531
FSIZE	0.304	0.151	0.188	2.009	0.047
NTEAM	0.073	0.061	0.099	1.198	0.233
TSIZE	-0.028	0.011	-0.207	-2.493	0.014
LOCAL	-0.290	0.588	-0.144	-0.493	0.623
DAYS	-0.029	0.033	-0.266	-0.899	0.371

		Model summary		
R	R^2		Adjusted R^2	SE of the estimate
0.508	0.258		0.202	0.87071

		ANOVA			
	Sum of squares	df	Mean square	F	Significance
Regression	31.825	9	3.536	4.664	0.000
Residual	91.734	121	0.758		
Total	123.559	130			

Table VI.
Results of regression
Model 2a

Model 2b	Unstandardized coefficients		Standardized coefficients		
	B	SE	Beta	t	Significance
Constant	6.437	1.248		5.160	0.000
WB	−0.309	0.118	−0.241	−2.626	0.010
LGD	0.168	0.208	0.068	0.808	0.421
FGD	−0.014	0.224	−0.005	−0.064	0.949
LRANK	−0.189	0.199	−0.084	−0.952	0.343
FSIZE	−0.608	0.197	−0.295	−3.088	0.002
NTEAM	0.108	0.081	0.116	1.343	0.182
TSIZE	−0.015	0.015	−0.090	−1.021	0.309
LOCAL	0.210	0.782	0.082	0.269	0.789
DAYS	0.029	0.044	0.206	0.671	0.504

		Model summary		
R	R^2		Adjusted R^2	SE of the estimate
0.445	0.198		0.139	1.15754

	ANOVA				
	Sum of squares	df	Mean square	F	Significance
Regression	40.092	9	4.455	3.325	0.001
Residual	162.128	121	1.340		
Total	202.220	130			

Table VII.
Results of regression
Model 2b

bullying and ethical leadership (O'Moore and Lynch, 2007; Rhodes *et al.*, 2010; Stouten *et al.*, 2010). This could be explained by the special features of accounting profession where there is more equilibrium between male and female in practices and career development.

In the both models extended by adding the gender factor, we find the significantly negative correlation between firm size and workplace bullying can be explained by the pressure releasing effect of larger team size. In other words, more team mates working on the same audit project can help both team leaders and followers deal better the workload so that the likelihood of workplace bullying has been lowered. Also we document a significant negative correlation ($p < 0.05$) between workplace bullying and team size in the extended model, which is consistent with the result from the regression of Model 1.

With the variables of both team leader's and subordinate's gender added, the model summary of Model 2a shows that an improved adjusted R^2 of 0.202 compared to that of Model 1, and ANOVA reports an F-value of 4.664 and a significance of 0.000 for the regression model. These statistics proves that our studied sample and selected model fit in the test of our hypotheses moderately well.

Sensitivity tests on H2a *and* H2b
Because there is no significant influence of the gender factor (LGD and FGD) on workplace bullying or ethical leadership detected by either relevance analysis and regression models, we try two other ways of grouping the gender factor to further test *H2a* and *H2b*. One way is breaking down the measurement of workplace bullying

(WB) into the four segments of personal derogation (WB1), physical attacks (WB2), work-related harassment (WB3) and underestimating (WB4) (quote) and using non-parametric tests to investigate whether there is significant differences of those workplace bullying segments between male leaders (ML) and female leaders (FL). The other way is reclassifying the gender factor into four dimensions, i.e. male leader – male follower (ML-MF), male leader – female follower (ML-FF), female leader – female follower (FL-FF) and female leader – male follower (FL-MF) and applying non-parametric tests to investigate whether this reclassification will lead to significant correlation between the gender factor and the studied variables of workplace bullying and ethical leadership.

Table VIII describes the statistics of workplace bullying and ethical leadership grouped by the leader's gender. The Mann – Whitney U tests are applied on testing the mean values of grouped variables. Except for ethical leadership variable which shows a difference at significance of 0.087 ($p < 0.10$), all workplace bullying variables show no significant differences. It can be concluded that more ethical leadership are perceived by their followers on female leaders (Mean = 5.4326, standard deviation [SD] = 1.22896) than on their male counterparts (Mean = 5.2352, SD = 1.25790).

Table IX describes the statistics of workplace bullying and ethical leadership grouped by the leader – follower gender difference. The Kruskal – Wallis tests are applied on testing the mean values of grouped variables. Again, except for ethical leadership variable which shows a difference at significance of 0.075 ($p < 0.10$), all workplace bullying variables show no significant differences. It can be concluded that

Leader's gender	N	Mean	SD	SE mean
EL				
ML	88	5.2352	1.25790	0.13409
FL	43	5.4326	1.22896	0.18741
WB				
ML	88	2.2942	0.98546	0.10505
FL	43	2.2833	0.96445	0.14708
WB1				
ML	88	1.6819	1.06716	0.11376
FL	43	1.7733	1.14019	0.17388
WB2				
ML	88	1.8527	1.02140	0.10888
FL	43	1.9070	1.08565	0.16556
WB3				
ML	88	3.0309	1.27062	0.13545
FL	43	2.8663	1.20434	0.18366
WB4				
ML	88	2.7198	1.23614	0.13177
FL	43	2.6898	1.13743	0.17346

Note: Valid N = 131

Gender difference	EL	WB	WB1	WB2	WB3	WB4
ML_MF						
Mean	5.2950	2.1100	1.7125	1.7500	2.7125	2.3165
N	20	20	20	20	20	20
SD	1.14638	0.94959	0.85945	0.93541	1.30856	1.05107
FL_FF						
Mean	5.5311	2.2547	1.7389	1.8556	2.8889	2.6293
N	45	45	45	45	45	45
SD	1.04181	0.78683	0.96818	0.88467	1.12507	0.98780
ML_FF						
Mean	4.9837	2.3142	1.6570	1.7674	3.0698	2.9151
N	43	43	43	43	43	43
SD	1.11439	0.93745	1.02647	0.92001	1.09697	1.36730
FL_MF						
Mean	5.1591	2.5745	1.8409	2.2955	3.3409	2.9091
N	23	23	23	23	23	23
SD	1.77701	1.33909	1.58780	1.50522	1.59341	1.33104
Total						
Mean	5.2815	2.3062	1.7250	1.8846	2.9981	2.7231
N	131	131	131	131	131	131
SD	1.24220	0.97016	1.08899	1.03764	1.23597	1.19979

Table IX.
Ethical leadership and
workplace bullying
dimensions grouped by
leader – follower gender
difference

more ethical leadership are perceived by their followers can be put the sequence of the mean values, i.e. FL_FF > ML_MF > FL_MF > ML_FF. This result is consistent with that of Table VIII and prior Mann – Whitney U tests which states female leaders are perceived to be more ethical.

Conclusion, limitations and implications
The empirical test results based on the questionnaire responses collected from a university accounting internship program support our hypothesis that ethical leadership of the audit project teams is negatively related to workplace bullying perceived by the accounting interns working in the Chinese CPA firms. This means that high ethicality of team leaders lead to less negative acts such as workplace bullying in the accounting profession. Our finding of the negative correlation between ethical leadership and workplace bullying is consistent with the conclusions reached by the researchers in the fields other than accounting.

Because there is no significant evidence about the correlation between the gender factor and workplace bullying, this research has not found out any substantial influence of gender differences on workplace bullying and ethical leadership in the CPA firms. Even with our sensitivity tests using the four dimensions of workplace bullying measurement, we have not found out any significant impact of gender differences on workplace bullying. As discussed in the prior section, this finding can be explained by special features of accounting profession such as gender equality and feminine workplace culture.

Our regression results show no significant impacts of the gender factor on ethical leadership perceived by the accounting interns; however, the further breakdown of the gender factor into the four dimensions of the leader – follower gender differences lead to the significant ($p < 0.10$) difference of ethical leadership among the four redefined gender difference groups. The ranking order in terms of ethical leadership as FL_FF > ML_MF > FL_MF > ML_FF further proves that female leaders tend to show higher ethicality than male ones.

Before considering the academic and practical implications of this research, we first mention the limitations caused by some unexpected or uncontrollable research conditions, which all behavioral studies might have met with. First, there is possibility of common method bias in using a cross-sectional sample of accounting interns in CPA firms of one Chinese province, which may limit our test results in applying a definitive conclusion to the whole profession. Second, respondents were invited to assess the ethical leadership of their direct leaders and workplace bullying they suffered typically at the team level; thus, this possibly resulted in an unreal level of ethical leadership or workplace bullying if other organizational or individual factors unidentified in this paper exercised their influences on this pair of research constructs. Finally, there is possibility of response bias falsifying our tests on the gender factor's impacts on the investigated relationships, as the female respondents were as twice as males.

Even with those limitations mentioned above, this research together with its results and conclusions still can provide helpful academic and practical implications for further research and professional practices. First, all those workplace problems indicated in the business ethics have made their clear presentations in the professional contexts of China; thus, workplace bullying has become prevalent issues in Chinese organizations, for examples, unfairly treated subordinates and unfairly paid wages for lower-level employees. Second, ethical leadership has rarely been adopted into the academic research on improving the professional performance, especially the performance of leader – follower relationships in Chinese firms; thus, this study provides a brand-new view to the research on the organization management in China. The last but not least point is that this research shall attract more academic interest in investigating the workplace bullying and ethical leadership issues in China and other emerging markets for better understanding of prevalent professional circumstances and finding ways of improvement.

Some practical implications can also be inferred from this study. Chinese CPA firms and other firms should exert their efforts in improving their team ethical leadership to prevent the disruptive workplace bullying phenomenon. In those emerging markets like China, ethical leadership and workplace bullying are real threats to the effectiveness of organizations, and to the health and safety of managers, professionals and ordinary workers, especially those who are not well protected by labor laws and rules. This leads to our suggestion that Chinese CPA firms and other organizations train their leaders to be ethical to reduce workplace bullying and therefore to increase employees' job satisfaction and organizational performance.

Although there has been an increasing trend of workplace bullying literature since 1990s in the Western business studies, rarely has existing literature addressed the workplace bullying issues in the eastern nations and emerging business world like China, while workplace ethics has particularly become a commonly criticized concern

with their fast economic growths in recent decades. Taking accounting profession in China, this paper aims to investigate the relationship between ethical leadership and workplace bullying perceived by workers with inclusion of the influence of gender factor of leaders and followers. Of course, accounting profession is small, and we expect that more study will be conducted and extended to other business settings and even public or governmental organizations. Whatever findings get from this paper, our work actually signifies a start of study on workplace bullying (Workplace Ba Ling, 职场霸凌) and leadership ethical issues in Chinese context.

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