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Identification of the Indicators, Components, and Dimensions of an Ethical Model for Managers in Public Organizations: A Case Study of the Ministry of Industry, Mine and Trade

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Abstract

The present study aimed to identify the indicators, components, and dimensions of an ethical model for managers in public organizations, with the Ministry of Industry, Mine and Trade serving as the case study. In terms of purpose, this study was applied-developmental, and in terms of methodology, it employed a qualitative thematic analysis approach. The study population consisted of managers, deputies, and expert professionals from the Ministry of Industry, Mine and Trade, as well as university faculty members in Tehran with expertise in the field of managerial ethics. Purposive sampling was employed, and semi-structured interviews were conducted with 15 experts until theoretical saturation was reached. The data were analyzed using thematic analysis based on the model proposed by Braun and Clarke (2006). The findings indicated that 124 initial codes were classified into 12 components and five main dimensions. The main dimensions included individual ethical competencies, ethical leadership and behavior, organizational ethical culture and structure, governance and public responsibility, and indigenous and Islamic values. The results indicate that managerial ethics is a multilevel phenomenon and that the proposed model can provide a basis for developing codes of ethics, designing ethics training programs, and evaluating managers' ethical performance.

Keywords: ethical model, managerial ethics, managers of public organizations, Ministry of Industry, Mine and Trade, thematic analysis.

1. Introduction

Ethics has become an increasingly central concern in contemporary management because managerial decisions influence not only organizational efficiency and performance but also employee well-being, stakeholder trust, public legitimacy, and the broader social consequences of organizational action. Managers occupy positions in which they allocate resources, interpret regulations, evaluate employees, resolve conflicts, communicate organizational priorities, and represent institutional values. Consequently, the ethical quality of managerial conduct can substantially affect how organizational members perceive fairness,

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accountability, transparency, and trustworthiness. This issue is particularly significant in public organizations, where managers are expected to reconcile administrative efficiency with public interest, legal obligations, social responsibility, and normative expectations concerning integrity and justice. Recent research has therefore increasingly emphasized managerial ethics as a multidimensional construct that extends beyond individual morality to encompass leadership behaviors, organizational systems, decision-making processes, accountability mechanisms, and the broader ethical climate of institutions (Battulga & Ganbold, 2026; Perlman et al., 2025).

Managerial ethics can generally be understood as the application of ethical principles, professional standards, and moral judgment to managerial roles and organizational decision-making. Ethical managers are expected to demonstrate honesty, fairness, responsibility, respect for others, accountability, transparency, and consistency between stated values and actual behavior. However, ethical management is not limited to the possession of desirable personal characteristics. Managers also create organizational signals through their decisions, interpersonal conduct, reward practices, communication patterns, and responses to misconduct. These signals shape how employees understand acceptable behavior and influence their degree of identification with the organization. Evidence suggests that perceptions of managerial ethics contribute to the formation of organizational identification because employees infer organizational values from the behavior and practices of their managers (Battulga & Ganbold, 2026). Thus, the ethical model of a manager must account for both personal moral competencies and the organizational consequences of managerial conduct.

Leadership constitutes one of the most important mechanisms through which managerial ethics is translated into organizational practice. Ethical leadership involves demonstrating normatively appropriate behavior through personal actions and interpersonal relationships while promoting such behavior among employees through communication, reinforcement, and decision-making. Leadership styles can influence managers' attitudes toward organizational change, and ethical intelligence may serve as an important mediating mechanism through which leadership becomes associated with constructive managerial attitudes and behavior (Soleimani et al., 2024). Similarly, positive leadership styles have been associated with the development of professional ethics, particularly when organizational spirituality reinforces shared meanings, values, and a sense of responsibility (Azizi, 2025). These findings suggest that ethical conduct is not merely a static personal disposition but is embedded in leadership processes that shape the moral orientation of the organization.

Ethical decision-making is another fundamental dimension of managerial ethics. Managers regularly face situations involving competing interests, incomplete information, uncertainty, organizational pressure, and conflicting stakeholder expectations. Under such conditions, ethical decision-making requires managers to evaluate not only the economic or administrative consequences of alternative actions but also their implications for justice, rights, responsibility, transparency, and public trust. Research has shown that organizational ethical climate can influence the quality of managerial decision-making by establishing shared expectations regarding appropriate conduct and by providing normative guidance in ambiguous situations (Lee & Chen, 2025). In addition, ethical decision-making may be strengthened by managers' political skills when those skills are directed toward responsible interaction, stakeholder management, and ethically defensible organizational choices (Tamimi et al., 2025). The effectiveness of ethical decision-making may also depend on informational competencies. In this regard, information literacy has been identified as a mediating factor in the relationship between ethical decision-making and professional ethics, highlighting the importance of managers' ability to access, interpret, and responsibly use information when making organizational decisions (Gharibzadeh et al., 2026).

The increasing complexity of organizational environments has further expanded the ethical challenges confronting managers. Digitalization, artificial intelligence, data-driven decision-making, automation, and electronic governance have introduced new questions concerning privacy, transparency, algorithmic accountability, data use, bias, surveillance, and human responsibility. Managers working in technology-intensive environments must now address ethical dilemmas that were less visible in traditional administrative settings. Studies of managers' experiences in smart organizations demonstrate that artificial intelligence may generate ethical challenges involving decision autonomy, privacy, fairness, accountability, and the changing boundaries of managerial responsibility (Esmaeilpour & Ashouri, 2026). Likewise, research on artificial intelligence and predictive marketing indicates that managers must balance the strategic advantages of advanced analytics with ethical requirements concerning consumer autonomy, data protection, fairness, and responsible technology use (Hina & Kashif,

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2025). These developments reinforce the need for ethical models that are sufficiently comprehensive to incorporate emerging technological and informational dimensions of managerial responsibility.

In public-sector organizations, professional ethics has an especially important role because managerial behavior directly affects the quality of public services, implementation of public policies, citizen trust, and perceptions of governmental legitimacy. Public managers are not accountable solely to their immediate organizational superiors; they are also responsible

to legal institutions, citizens, communities, professional standards, and broader societal values. This multiple-accountability environment distinguishes public management from many private organizational contexts and creates distinctive ethical pressures. Research on local government managers has emphasized the importance of developing an organizational ethics culture in which ethical expectations are embedded in policies, norms, supervisory practices, and institutional routines rather than remaining dependent solely on individual morality (Perlman et al., 2025). From this perspective, the development of ethical management requires an integrated framework linking personal values, managerial behavior, organizational culture, formal systems, and public accountability.

Accountability is particularly important in contexts where managers control public resources or make decisions with significant distributive consequences. Managerial accountability can reduce reputational risk and constrain opportunistic behavior by increasing the visibility and consequences of organizational choices (Skaife & Werner, 2025). In public administration, accountability also requires transparency regarding decisions, responsiveness to citizens, responsible use of authority, avoidance of conflicts of interest, and commitment to the public good. The relationship between professional ethics and social responsibility further demonstrates that ethical orientations can function as mechanisms through which participatory administrative practices become associated with more socially responsible managerial behavior (Nasab et al., 2026). Therefore, an appropriate ethical model for public managers must include both internal moral characteristics and external mechanisms of accountability and social responsibility.

Professional ethics is also closely associated with organizational performance and institutional effectiveness. Ethical behavior can influence employee commitment, trust, cooperation, organizational citizenship, decision quality, and acceptance of managerial authority. In municipal organizations, the development of work ethics has been identified as a mediating mechanism through which managers' strategic intelligence contributes to organizational performance (Faqih Abdollahi & Kia Kajouri, 2025). Such evidence indicates that ethics should not be regarded merely as a restrictive or compliance-oriented concern. Instead, it can function as an organizational capability that supports effective leadership, higher-quality decisions, stronger stakeholder relationships, and sustainable performance. This perspective is particularly relevant for public institutions, where organizational effectiveness cannot be evaluated independently of legitimacy, fairness, and responsible service delivery.

Another important aspect of managerial ethics concerns the quality and transparency of organizational reporting. Financial and nonfinancial reporting are critical mechanisms through which organizations communicate their activities, responsibilities, and performance to stakeholders. Managers' ethical behavior has been associated with higher financial reporting quality, suggesting that honesty, integrity, and responsibility at the managerial level can reduce opportunistic reporting and strengthen the reliability of organizational information (Khodabandeh et al., 2025). Similarly, models of corporate citizenship reporting emphasize that social and ethical components of reporting should respond to stakeholders' information needs and reflect broader organizational responsibilities beyond narrowly defined financial outcomes (Abedi et al., 2026). These findings illustrate how managerial ethics extends into formal organizational systems and demonstrates that ethical management is closely connected with transparency, disclosure, accountability, and stakeholder-oriented governance.

The relationship between managerial ethics and environmental responsibility also deserves attention. Contemporary managers increasingly face expectations regarding sustainability, environmental accountability, and responsible communication of environmental performance. Ethical leadership can emerge through organizational activities that encourage managers to engage in environmentally responsible behavior, including green volunteering and sustainability-oriented practices (Lu et al., 2025). At the same time, insufficiently ethical managerial incentives may contribute to symbolic environmental actions or misleading sustainability claims. Research on managerial decision horizons and corporate greenwashing indicates that managerial temporal orientations can influence the likelihood of engaging in deceptive environmental communication (Yu

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et al., 2024; Yu et al., 2025). These findings highlight the relevance of ethical judgment not only to interpersonal or internal organizational issues but also to the organization's relationship with society and the natural environment.

The importance of professional ethics is also evident in the implementation of public-sector modernization programs. E-government, for example, requires managers to adopt new technologies while maintaining transparency, responsiveness, fairness, and accountability. Professional ethics may influence how effectively managers implement electronic government policies because such reforms require responsible handling of information, equitable service provision, and commitment to public values (Mahyaei, 2025). The transition toward digital government therefore creates a need for ethical managerial competencies that combine technological awareness with professional integrity and citizen-centered responsibility.

In addition to universal principles of managerial ethics, cultural and normative contexts play an important role in defining expectations of proper managerial behavior. Ethical models developed for public organizations should therefore be sensitive to indigenous values, institutional traditions, and culturally embedded concepts of justice, responsibility, trustworthiness, and service. In the Iranian context, Islamic ethical principles provide an important normative foundation for public management. Concepts such as justice, trusteeship, avoidance of discrimination, service to the public, protection of public resources, and accountability before society have substantial relevance to managerial conduct. The application of Alavi justice to the professional ethics of public managers emphasizes fairness, respect for rights, responsible exercise of authority, and avoidance of favoritism and discrimination (Mahmoudi, 2025). These principles can complement contemporary management theories by providing culturally grounded criteria for evaluating ethical managerial conduct.

A culturally grounded ethical framework is particularly important because ethical behavior may be interpreted differently across organizational and societal settings. While principles such as honesty, justice, accountability, and transparency have broad relevance, their operational manifestations may vary depending on institutional arrangements, public expectations, administrative culture, and religious or social values. Consequently, importing ethical models developed in other organizational environments without contextual adaptation may overlook important dimensions of managerial behavior. In Iranian public organizations, ethical management must be understood in relation to both modern principles of public governance and indigenous Islamic values, including trusteeship, public service, meritocracy, and respect for human dignity. The integration of these elements can contribute to a more comprehensive framework capable of explaining ethical managerial behavior within the sociocultural context of the public sector.

Another reason for developing a multidimensional ethical model is that managerial ethics operates simultaneously at several levels. At the individual level, ethical behavior depends on personal integrity, honesty, self-control, justice orientation, responsibility, and moral awareness. At the leadership level, managers influence employees through role modeling, communication, reinforcement, and ethical decision-making. At the organizational level, formal procedures, performance evaluation systems, reward mechanisms, ethical training, reporting channels, and organizational culture can either support or undermine ethical conduct. At the governance level, managers are required to remain accountable to citizens, laws, stakeholders, and public institutions. Finally, at the cultural level, indigenous and religious values shape expectations regarding appropriate use of authority and responsibility toward society. Existing research addresses many of these dimensions separately, including professional ethics, ethical decision-making, leadership, accountability, organizational ethics culture, social responsibility, reporting quality, technological ethics, and public-sector values (Khodabandeh et al., 2025; Nasab et al., 2026; Perlman et al., 2025; Tamimi et al., 2025). However, fragmented approaches may not sufficiently explain how these dimensions interact within a unified managerial ethical framework.

The need for such integration is particularly evident in large governmental institutions with extensive administrative, regulatory, economic, and public-service responsibilities. The Ministry of Industry, Mine and Trade performs functions that involve policy implementation, regulation, economic development, interaction with businesses and citizens, allocation and supervision of resources, and coordination among multiple stakeholders. Managers within such an institution operate in environments characterized by regulatory complexity, economic interests, stakeholder pressures, and significant public accountability. These conditions increase the importance of transparency, avoidance of conflicts of interest, merit-based decision-making, ethical leadership, and responsible use of administrative authority. An ethical model designed for managers in this context should therefore reflect the specific realities of public administration while remaining sufficiently comprehensive to address personal, organizational, governance, and cultural dimensions.

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Moreover, ethical management can contribute to the prevention of organizational dysfunction by establishing clear standards for decision-making and behavior. When managers demonstrate integrity, consistency, fairness, and accountability, employees are more likely to interpret organizational rules as legitimate and to internalize ethical expectations. Conversely, inconsistencies between formal ethical standards and managerial practice can weaken trust and encourage cynicism or opportunistic behavior. The formation of ethical organizational signals is therefore crucial because employees evaluate the authenticity of organizational values through observable managerial conduct (Battulga & Ganbold, 2026). In this sense, an ethical model should not be limited to abstract principles; it should identify observable indicators that can be incorporated into recruitment, development, training, evaluation, and performance management systems.

The practical value of identifying such indicators is substantial. Public organizations require measurable and contextually relevant criteria for assessing managers' ethical conduct, designing professional development programs, constructing ethical codes, and strengthening accountability systems. Professional ethics can also enhance readiness for organizational change and improve the alignment of managerial behavior with institutional objectives (Soleimani et al., 2024). When supported by positive leadership and organizational spirituality, ethical values can become embedded in day-to-day management rather than remaining symbolic statements (Azizi, 2025). Likewise, ethical competence may strengthen the effectiveness of strategic and administrative capabilities by ensuring that managerial expertise is used responsibly and in accordance with organizational and public values (Faqih Abdollahi & Kia Kajouri, 2025).

Despite the growing body of research on professional ethics, ethical leadership, ethical decision-making, organizational ethics culture, accountability, technological ethics, financial reporting, and social responsibility, there remains a need for integrated, context-sensitive models that identify the specific dimensions, components, and observable indicators of ethical management in public organizations. Previous studies have illuminated particular relationships, such as ethical behavior and reporting quality (Khodabandeh et al., 2025), professional ethics and e-government policymaking (Mahyaei, 2025), managerial ethics and organizational identification (Battulga & Ganbold, 2026), work ethics and organizational performance (Faqih Abdollahi & Kia Kajouri, 2025), ethical leadership and environmentally responsible behavior (Lu et al., 2025), and ethical challenges arising from artificial intelligence (Esmaeilpour & Ashouri, 2026; Hina & Kashif, 2025). Nevertheless, public-sector managerial ethics requires an overarching framework capable of integrating these different levels of analysis while reflecting indigenous and Islamic values relevant to the Iranian administrative context.

Accordingly, the aim of the present study was to identify the indicators, components, and dimensions of an ethical model for managers in public organizations, with particular emphasis on the Ministry of Industry, Mine and Trade.

2. Methods and Materials

In terms of purpose, the present study was applied-developmental, and in terms of methodology, it was a qualitative study based on thematic analysis. The study population consisted of managers, deputies, and expert professionals from the Ministry of Industry, Mine and Trade, as well as university faculty members in Tehran who were familiar with the field of managerial ethics. Purposive non-probability sampling was employed, and interviews were conducted with 15 experts who had at least three years of managerial experience at middle or senior management levels, continuing until theoretical saturation was reached. Data were collected through semi-structured interviews. The data were analyzed using thematic analysis based on Braun and Clarke's (2006) model. The analytical process comprised six stages: familiarization with the data, generation of initial codes, searching for themes, reviewing themes, defining and naming themes, and developing the final thematic structure. The trustworthiness of the data was evaluated based on Lincoln and Guba's (1985) criteria, including credibility, transferability, dependability, and confirmability.

3. Findings and Results

Following the interviews and transcription of their content, the coding and thematic analysis process was conducted. In the first stage, 124 initial codes were extracted. After continuous comparison and review, these codes were classified into 12 components and five main dimensions. The principal dimensions were "individual ethical competencies," "ethical leadership

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and behavior," "organizational ethical culture and structure," "governance and public responsibility," and "indigenous and Islamic values." The following tables present the extracted dimensions, components, and indicators.

Table 1. Dimensions, Components, and Indicators of the Ethical Model for Managers in the Ministry of Industry, Mine and Trade

Dimension	Component	Indicators
1. Individual Ethical Competencies	Honesty and Truthfulness	Honesty in communication; transparency in providing information; avoidance of concealment
	Commitment to Justice	Observance of fairness; avoidance of discrimination; equality in treatment of employees
	Self-Control and Piety	Self-restraint in the face of financial temptations; avoidance of personal gain
2. Ethical Leadership and Behavior	Role Modeling	Manager's practical behavior as a role model; fulfillment of promises; presence alongside employees
	Ethical Decision-Making	Consideration of the ethical consequences of decisions; openness to consultation; transparency in decision-making
	Support for Ethical Behavior	Encouragement of ethically oriented employees; support for reporting misconduct
3. Organizational Ethical Culture and Structure	Organizational Transparency	Access to information; transparency in organizational processes; responsiveness to service recipients
	Ethical Evaluation System	Inclusion of ethical indicators in performance appraisal; rewards based on ethical behavior
	Ethics Training	Provision of professional ethics training courses; promotion of an ethics-oriented organizational culture
4. Governance and Public Responsibility	Multi-Stakeholder Accountability	Accountability to the law, society, the organization, and citizens
	Public Service Orientation	Prioritization of the public interest; serving citizens without expectation of personal benefit
	Conflict-of-Interest Management	Identification and management of conflicts of interest; avoidance of privileged access to information
5. Indigenous and Islamic Values	Trusteeship	Protection of public resources; avoidance of abuse of power
	Meritocracy	Selection of managers based on competence and commitment rather than personal relationships
	People-Oriented Conduct	Respect for human dignity; attention to citizens' needs; accessibility and closeness to the public

Table 2. Frequency Distribution of Extracted Codes Based on the Main Dimensions

Main Dimension	Number of Initial Codes	Number of Components	Percentage of Codes
Individual Ethical Competencies	28	3	22.5%
Ethical Leadership and Behavior	32	3	25.8%
Organizational Ethical Culture and Structure	24	3	19.3%
Governance and Public Responsibility	20	3	16.1%
Indigenous and Islamic Values	20	3	16.1%
Total	124	15	100%

As shown in Table 2, the "ethical leadership and behavior" dimension, with 32 codes (25.8%), accounted for the highest frequency among the qualitative data. This was followed by the "individual ethical competencies" dimension, with 28 codes (22.5%), which ranked second. This finding indicates that, from the experts' perspective, the manager's role as an ethical role model, together with the manager's personal and internal characteristics, is of considerable importance in shaping an ethical management model. The dimensions of "organizational ethical culture and structure" (24 codes), "governance and public responsibility" (20 codes), and "indigenous and Islamic values" (20 codes) ranked subsequently. This distribution reflects the experts' multilevel perspective on managerial ethics, indicating that it is not limited solely to individual characteristics but also encompasses organizational, governance-related, and value-based dimensions.

4. Discussion and Conclusion

The present study aimed to identify the indicators, components, and dimensions of an ethical model for managers in public organizations, with particular emphasis on the Ministry of Industry, Mine and Trade. The thematic analysis of the expert interviews resulted in the extraction of 124 initial codes, which were organized into 15 components and five overarching

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dimensions: individual ethical competencies, ethical leadership and behavior, organizational ethical culture and structure, governance and public responsibility, and indigenous and Islamic values. Among these dimensions, ethical leadership and behavior accounted for the largest proportion of the extracted codes, followed by individual ethical competencies. Organizational ethical culture and structure ranked third, whereas governance and public responsibility and indigenous and Islamic values were represented with equal frequencies. Overall, the findings indicate that managerial ethics in public organizations is a multilevel phenomenon that cannot be reduced to managers' personal morality alone; rather, it emerges through the interaction of personal characteristics, leadership practices, organizational systems, public accountability, and culturally grounded values.

The prominence of the "ethical leadership and behavior" dimension is one of the most important findings of the study. This dimension comprised role modeling, ethical decision-making, and support for ethical behavior. Its relatively high frequency suggests that experts perceive managers not merely as holders of formal administrative positions but as visible moral agents whose daily behavior communicates acceptable standards to employees. Managers influence organizational ethics through what they reward, tolerate, condemn, explain, and personally demonstrate. This result is consistent with the argument that managerial ethics provides organizational signals that shape employees' interpretations of organizational values and influence their identification with the organization (Battulga & Ganbold, 2026). When managers demonstrate consistency between stated ethical principles and actual conduct, employees are more likely to perceive ethical expectations as credible rather than symbolic.

The role-modeling component further indicates that ethical leadership is fundamentally behavioral. Keeping promises, remaining accessible to employees, and demonstrating ethical standards through practice represent concrete mechanisms through which managers establish moral legitimacy. This finding is consistent with research showing that leadership processes become more effective when they are supported by ethical intelligence and morally informed judgment (Soleimani et al., 2024). It is also compatible with evidence indicating that positive leadership styles can contribute to professional ethics when managers create a constructive value-based organizational environment (Azizi, 2025). Therefore, ethical leadership should be understood as a combination of personal example, relational conduct, and deliberate efforts to reinforce ethical norms among employees.

The importance assigned to ethical decision-making also confirms that ethical management is expressed most clearly when managers face competing interests and difficult choices. The extracted indicators, including consideration of the ethical consequences of decisions, consultation with others, and transparency in decision-making, demonstrate that experts view ethical judgment as a process rather than merely a personal intention. This interpretation is supported by findings indicating that the organizational ethical climate can improve managerial decision quality by providing shared ethical expectations and normative guidance for decision-makers (Lee & Chen, 2025). Similarly, the relationship between political skills and ethical decision-making suggests that managerial influence and stakeholder-management capabilities are valuable when they are exercised within ethical boundaries (Tamimi et al., 2025). Information literacy can also strengthen professional ethics by improving the quality and responsibility of decision-making processes (Gharibzadeh et al., 2026). Accordingly, ethical decision-making appears to require moral sensitivity, reliable information, consultation, transparency, and the capacity to reconcile competing organizational and stakeholder demands.

The second major dimension identified in the present study was "individual ethical competencies," comprising honesty and truthfulness, commitment to justice, and self-control and piety. This result demonstrates that although ethics is shaped by organizational context, personal moral attributes remain a foundational element of ethical management. Honesty in communication, transparency in providing information, fairness in interpersonal treatment, avoidance of discrimination, resistance to financial temptations, and avoidance of personal gain were regarded as core characteristics of ethical managers. Such competencies are particularly important in the public sector because managers exercise formal authority and often control resources, information, and opportunities that can be used either for public purposes or personal benefit.

This finding is consistent with research emphasizing the relationship between managers' professional ethics and the quality of organizational processes. Ethical managerial behavior has been associated with improved financial reporting quality, particularly because integrity and responsibility can reduce opportunistic reporting behavior and strengthen the reliability of organizational information (Khodabandeh et al., 2025). Likewise, models of ethical and socially responsible reporting

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emphasize that trustworthy organizational information requires ethical orientations capable of responding to stakeholder needs (Abedi et al., 2026). The importance of honesty and transparency identified in the present study therefore extends beyond interpersonal morality and is directly relevant to the credibility of organizational communication and administrative reporting.

The inclusion of justice as a central component is especially significant in public organizations. Fairness in decision-making, nondiscrimination, and equality in dealing with employees are essential for organizational legitimacy. These findings are strongly aligned with the emphasis placed on justice in Islamic approaches to public management. The application of Alavi justice to the professional ethics of public managers highlights fairness, responsible exercise of authority, respect for rights, and avoidance of discriminatory treatment (Mahmoudi, 2025). Thus, justice in managerial ethics serves both an organizational and normative function: it contributes to employee trust while simultaneously reflecting culturally embedded expectations regarding legitimate public administration.

The third dimension, "organizational ethical culture and structure," consisted of organizational transparency, an ethical evaluation system, and ethics training. This finding demonstrates that ethical management cannot be sustained solely by recruiting individually moral managers. Organizations must develop structures that support, reinforce, and institutionalize ethical behavior. Transparent procedures, accessible information, responsiveness to service recipients, ethical indicators in performance appraisal, ethics-based rewards, and continuous professional ethics education represent formal organizational mechanisms that can transform ethics from an individual preference into an institutional expectation. This finding is consistent with the organizational ethics culture framework proposed in research on local government managers, which emphasizes that ethical norms become stronger when they are embedded in policies, routines, management systems, and organizational practices (Perlman et al., 2025).

The significance of organizational culture is also reinforced by studies demonstrating that ethical behavior is influenced by broader organizational and leadership environments. Ethical climate can shape the quality of managerial decisions by defining what types of conduct are considered legitimate and appropriate (Lee & Chen, 2025). Similarly, organizational spirituality and positive leadership can contribute to professional ethics by strengthening shared meanings and value-based interaction (Azizi, 2025). These findings support the present study's conclusion that ethical behavior should be institutionalized through both cultural and structural mechanisms. In practice, organizations that formally endorse ethics but fail to incorporate ethical criteria into evaluation, reward, training, and reporting systems may create a gap between declared values and actual conduct.

The fourth dimension, "governance and public responsibility," comprised multidimensional accountability, public service orientation, and conflict-of-interest management. This dimension reflects the distinctive nature of public-sector ethics. Public managers are accountable not only to their organizations but also to laws, citizens, communities, and other stakeholders. Such multidimensional accountability increases the ethical complexity of managerial decision-making because actions that appear administratively efficient may still be unacceptable if they conflict with principles of fairness, transparency, or public interest. The importance of accountability identified in this study is consistent with evidence showing that managerial accountability can constrain opportunistic behavior and reduce reputational risk (Skaife & Werner, 2025).

The emphasis on public service orientation also indicates that ethical management in governmental organizations should be evaluated according to the extent to which managers prioritize collective interests over personal or sectional advantages. This finding is consistent with research linking professional ethics with managerial social responsibility. Participatory administrative processes can contribute to the social responsibility of managers when professional ethics functions as a mediating mechanism (Nasab et al., 2026). Similarly, work ethics has been identified as an important mechanism through which managers' strategic intelligence can contribute to organizational performance (Faqih Abdollahi & Kia Kajouri, 2025). These results suggest that professional ethics is not separate from administrative effectiveness; rather, it shapes how managerial competencies are applied in pursuit of organizational and societal objectives.

Conflict-of-interest management represents another critical finding within the governance dimension. The identification and management of conflicts of interest, together with avoidance of privileged access to information, are essential for maintaining public trust. In institutions where managers control economically valuable information, licenses, resources, or regulatory decisions, unmanaged conflicts of interest can undermine both ethical standards and organizational legitimacy. This issue is especially relevant in organizations responsible for industrial, commercial, and regulatory affairs. The findings concerning

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accountability and transparency therefore reinforce the importance of mechanisms capable of preventing the use of public authority for private benefit.

The fifth dimension, "indigenous and Islamic values," consisted of trusteeship, meritocracy, and people-oriented conduct. The identification of this dimension demonstrates that ethical management in Iranian public organizations is shaped not only by general theories of professional ethics but also by culturally and religiously embedded values. Trusteeship emphasizes protection of public resources and avoidance of abuse of power. Meritocracy requires selection and advancement based on competence and commitment rather than personal relationships. People-oriented conduct emphasizes respect for human dignity and responsiveness to citizens. These findings correspond closely with Islamic perspectives on public managerial ethics, particularly those emphasizing justice, responsible stewardship, respect for rights, and service to the public (Mahmoudi, 2025).

Meritocracy is particularly important because ethical management depends not only on how managers behave after appointment but also on how individuals are selected for managerial positions. When appointments are influenced primarily by personal relationships rather than professional competence and ethical commitment, ethical weaknesses may become structurally embedded in the organization. Consequently, merit-based selection should be regarded as a preventive ethical mechanism. Similarly, trusteeship reflects the idea that public authority and resources are entrusted to managers for legitimate organizational and societal purposes rather than personal exploitation. This concept complements contemporary approaches to accountability and responsible governance.

The findings also have relevance to emerging technological and digital challenges. The increasing adoption of artificial intelligence, smart systems, and data-driven decision-making creates new ethical responsibilities for managers. Research on smart-school managers has identified concerns related to privacy, fairness, accountability, and the changing nature of managerial responsibility in artificial intelligence environments (Esmaeilpour & Ashouri, 2026). Likewise, ethical frameworks developed for artificial intelligence and predictive marketing emphasize the need for transparency, responsible data use, fairness, and respect for stakeholders (Hina & Kashif, 2025). The present study's emphasis on transparency, accountability, ethical decision-making, and protection of public interests suggests that its identified dimensions may also provide a foundation for addressing such emerging technological challenges.

The importance of ethical management also extends to sustainability and responsible organizational communication. Ethical leadership has been associated with environmentally responsible managerial behaviors, including engagement in green volunteering and sustainability-related activities (Lu et al., 2025). Conversely, managerial orientations may contribute to misleading environmental communication and greenwashing when short-term incentives override ethical considerations (Yu et al., 2024; Yu et al., 2025). These findings reinforce the broader implication of the present study that ethical management should encompass the organization's responsibilities toward society and stakeholders rather than being confined to internal employee relations.

The results are also consistent with evidence concerning the implementation of public-sector reforms. Managers' professional ethics can affect the implementation of e-government policymaking because digital public services require transparency, accountability, responsible information management, and citizen-centered administration (Mahyaei, 2025). Therefore, the dimensions identified in the present study may have practical relevance for the modernization of governmental organizations. Ethical competencies and organizational ethical systems can provide safeguards against the risks that accompany technological transformation while simultaneously strengthening citizens' trust in digital public services.

Taken together, the findings suggest that an effective ethical model for public managers should integrate individual, behavioral, organizational, governance, and cultural dimensions. The model identified in this study moves beyond approaches that define ethical management exclusively in terms of personal virtue or compliance with formal regulations. Individual honesty and justice remain essential, but they must be reinforced by ethical leadership, transparent organizational structures, effective evaluation and training systems, accountability mechanisms, conflict-of-interest controls, and culturally meaningful values. This multilevel interpretation is compatible with the broader literature showing connections among managerial ethics, organizational identification, decision quality, social responsibility, reporting quality, technological responsibility, and organizational performance (Abedi et al., 2026; Battulga & Ganbold, 2026; Faqih Abdollahi & Kia Kajouri, 2025;

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Khodabandeh et al., 2025). The proposed framework therefore provides a comprehensive basis for understanding how ethical managerial conduct can be institutionalized within public organizations.

The present study has several limitations that should be considered when interpreting its findings. First, the research was conducted within the Ministry of Industry, Mine and Trade and among university experts familiar with managerial ethics in Tehran; therefore, the identified dimensions and indicators may reflect the institutional and administrative characteristics of this particular setting and may not be fully generalizable to all governmental organizations. Second, purposive sampling and reliance on a relatively small group of experts are appropriate for qualitative thematic analysis but inevitably limit statistical generalizability. Third, the findings were based on participants' perceptions and professional experiences and may therefore have been influenced by social desirability or normative expectations regarding ethical management. Finally, the qualitative design identifies the structure and content of the proposed ethical model but does not empirically test the relative importance, causal relationships, or predictive validity of its dimensions.

Future studies are recommended to examine the proposed model in other ministries, municipalities, public agencies, state-owned enterprises, and different geographical regions in order to assess its transferability and contextual stability. Quantitative studies can develop and validate a standardized measurement instrument based on the identified dimensions and indicators and evaluate its reliability, convergent validity, discriminant validity, and structural relationships using exploratory and confirmatory factor analysis or structural equation modeling. Comparative research between public and private organizations may also clarify which components are specific to public-sector ethics. Longitudinal studies could examine whether improvements in ethical leadership, organizational transparency, ethics training, and accountability mechanisms produce measurable changes in employee trust, organizational commitment, service quality, misconduct, and citizen satisfaction. Future research could also investigate how digitalization, artificial intelligence, remote work, and data-driven governance alter the relative importance of different dimensions of managerial ethics.

From a practical perspective, the proposed model can be used as a framework for recruiting, selecting, developing, and evaluating managers in public organizations. The identified dimensions and indicators can be incorporated into managerial competency frameworks, codes of ethics, performance appraisal systems, promotion criteria, leadership development programs, and professional ethics training. Public organizations should establish transparent procedures for decision-making and access to information, include ethical indicators in performance evaluations, create safe and confidential channels for reporting misconduct, and introduce formal mechanisms for identifying and managing conflicts of interest. Managerial appointments should place greater emphasis on professional competence, ethical commitment, fairness, accountability, and service orientation. In addition, senior managers should be evaluated not only on administrative outputs but also on their role-modeling behavior, treatment of employees and citizens, responsible use of public resources, support for ethical behavior, and contribution to the development of an organizational culture in which ethical standards are consistently practiced.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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