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and Organizational Cynicism Dimensions:
An Applied Study of Egyptian Tax Authority in Dakahlia
Governorate**

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**International Journal of Administrative, Economic
and Financial Sciences**

volume (3), issue (11), october 2024

P-ISSN: 2812-6394 E-ISSN: 2812-6408

<https://ijaefs.journals.ekb.eg/>

Publisher

Association for Scientific Research Technology and the Arts

<https://srtaeg.org/>

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ABSTRACT

This paper seeks to investigate the direct influence of interactional justice dimensions—specifically informational and interpersonal justice—on various aspects of organizational cynicism (cognitive, affective, and behavioral).

Drawing from existing literature, an analytical model was developed to examine the relationships between the research variables. Primary data was collected using a questionnaire administered to 325 employees of the Egyptian Tax Authority in Dakahlia Governorate. A stratified probability sampling method was employed to achieve the research objectives, and data analysis was performed using SPSS V.25 for descriptive analysis and structural equation modeling (SEM) with AMOS software, along with path analysis to test the research hypotheses. The findings

reveal a significant and negative direct impact of informational justice on all dimensions of organizational cynicism. Furthermore, the results show that interpersonal justice also has a significant and negative direct effect on all aspects of organizational cynicism (cognitive, affective, and behavioral) among employees of the Egyptian Tax Authority.

Introduction:

Organizational justice is the key to employees' satisfaction, trust, and motivation. Employees who feel their organization is fair will commit more to the organization and achieve greater performance. On the other hand, perceptions of injustice could lead to dissatisfaction and disengagement from work, and even unethical behavior (Zhang, X et al., 2024).

Justice is the foundation of moral actions, and one of the most basic notions of society is the principle of equity. Organizational justice (OJ) is the term used to describe the concept as applied to the workplace. OJ relates to the belief that an organization must deal with its workers fairly and justly (Lambert et al., 2020). Distributive justice (DJ), procedural justice (PJ), and interactional justice (IJ) are three crucial dimensions of organizational justice (OJ) (Jameel et al., 2020). The employees' perspectives shed light on the importance of organizational justice and can reap benefits for the organization. Constructs of DJ, PJ, and IJ related to interpersonal and informational exchanges reinforce the construct of OJ (Silitonga et al., 2020).

According to Peng et al. (2021), organizational cynicism reflects negative emotional experiences like distress and shame, coupled with beliefs that the organization lacks integrity. For example, employees may criticize the organization's practices. It also encompasses tendencies to engage in negative and disparaging

behaviors, such as harsh criticism of the organization, which align with these beliefs and emotions. Researchers have defined organizational cynicism as an attitude that develops in response to disillusioning and unfair events within the organization.

Wilkerson et al. (2008) theorized that the interaction of work–life events and organizational characteristics triggers employees to form negative expectations and assessments toward these work–life events and organizational attributes. This is embedded in the unsatisfying experiences of the employees in various organizational factors (Reichers et al., 1997; Andersson, 1996).

The existing literature has consistently highlighted that employee cynicism is marked by emotions such as anger, resentment, or shame directed toward the organization, and accompanied by sharp criticism, negative views, and sarcasm, result from the anticipated deficiency in organizational justice. When employees feel mistreated or unfairly treated at work, the action often elicits moral outrage resulting in acts of revenge such as sabotage or knowledge hiding. Likewise, more subtle forms of abuse, such as coworker incivility, are violations of interpersonal norms and are prevalent in workplace settings (Aljawarneh et al., 2022).

Building on the above outlined discussion, this study contributes to the existing body of literature by highlighting and responding to these gaps in previous works. More specifically, the absence of prior research on the effects of interactional justice dimensions on organizational cynicism dimensions. Based on the mentioned background, there are some researches questions become the aims of this research, which are:

RQ1: To what extent has informational justice effect on cognitive organizational cynicism?

RQ2: To what extent has informational justice effect on affective organizational cynicism?

RQ3: To what extent has informational justice effect on behavioral organizational cynicism?

RQ4: To what extent has interpersonal justice on cognitive organizational cynicism?

RQ5: To what extent has interpersonal justice on affective organizational cynicism?

RQ6: To what extent has interpersonal justice on behavioral organizational cynicism?

Thus, the current research aims to address the previous questions by pursuing the following objectives:

- 1- To test the effect of informational justice effect on cognitive organizational cynicism.
- 2- To investigate the effect of informational justice effect on affective organizational cynicism.
- 3- To identify the effect of informational justice effect on behavioural organizational cynicism.
- 4- To explain the effect of interpersonal justice on cognitive organizational cynicism
- 5- To identify the effect of interpersonal justice on affective organizational cynicism

- 6- To determine the effect of interpersonal justice on behavioural organizational cynicism.

Theoretical framework and development of research hypotheses:

Interactional Justice:

The majority of research has focused on distributive and procedural justice, with increasing attention now being given to interactional justice, which stresses the importance of the relationship between leaders and their subordinates. Leaders, as key figures within the organization, play a crucial role in shaping employees' attitudes and behaviors, as well as in the overall functioning of the organization (Dai, L., & Xie, H. 2016)

Therefore, a strong relationship between leaders and subordinates can lead to various positive outcomes, both anticipated and unforeseen. In other words, interactional justice, as a key element of the leader-subordinate relationship, may play a distinct role in organizations, particularly in the context of China, where there is an emphasis on this dynamic (Karam et al., 2019).

The concept of organizational justice is subject to change and will ultimately depend on the perceptions of each employee regarding formal and psychological contracts and the degree to which they are being upheld (Wang et al., 2018).

Justice was initially conceptualized as the fairness in the distribution of outcomes, including resources and rewards (i.e., distributive justice). Later, justice research expanded to highlight the importance of the procedures used to determine outcomes (i.e., procedural justice) and the quality of treatment employees perceive

during the implementation of distributive and procedural decisions (i.e., interactional justice) (Colquitt, 2001). Interactional justice includes informational justice (the fairness of the explanations provided by managers regarding decisions) and interpersonal justice (the perceived quality of interpersonal treatment) (Bies, 2001). Most justice research has focused on the attitudinal and behavioral effects of fairness perceptions (Ambrose et al., 2007; Colquitt et al., 2001), as well as contextual factors such as leadership (Karam et al., 2019) and changes in the workplace (Nyaanga, 2020).

Interactional justice is the way individuals perceive and respond to their treatment during various processes. It reflects the manner in which organizations or companies interact with people, particularly through the attitudes and behaviors displayed during these interactions. Often called interpersonal justice, it focuses on how individuals feel about the quality of communication and treatment they receive from managers and supervisors. Interactional justice is demonstrated when decision-makers show respect and sensitivity towards others, as well as when they clearly explain the rationale behind their decisions. (Islami, K et al., 2024)

For brevity, consider- when the organization treats the staff equitably in terms of the results or outputs that are received, the means or procedures that are followed to distribute these outputs, the treatment of workers during the implementation of those procedures, and with respect to the sufficiency of the information and explanations provided to subordinates on organizational procedures and output distribution—is what the researcher agrees with the preceding definitions to be the meaning of interactional justice. (Richards, D et al., 2024)

Most research has concentrated on distributive and procedural justice, while interest in interactional justice, which highlights the quality of relationships between leaders and subordinates, has been growing. Leaders, as key figures within an organization, significantly influence employee attitudes and behaviors, as well as the overall functioning of the organization. Therefore, a positive relationship between leaders and subordinates can lead to various expected or unexpected positive outcomes. In this regard, interactional justice, as a key aspect of the leader-subordinate relationship, may play a distinct role in the organization, particularly among employees of the Egyptian Tax Authority.

Bies and Moag (1986) expanded the concept of interactional justice to include two dimensions: informational justice and interpersonal justice. Informational justice pertains to the fairness of providing accurate and timely information throughout the process, while interpersonal justice focuses on the fairness of supervisor-subordinate interactions, such as showing respect. In recent years, the terms organizational justice and interactional justice (IJ) have commonly been used to refer to the fairness of interpersonal interactions between individuals (Cropanzano et al., 2002; Karriker and Williams, 2009). Therefore, interactional justice is considered a crucial factor in reducing employee cynicism (cognitive, affective, and behavioral). The researcher will focus on interactional justice and its two dimensions.

Organizational Cynicism:

Over time, organizational cynicism became a new framework for understanding employer–employee relations. The study found that workers had a

strong sense of scepticism regarding their bosses. Organizational cynicism, to put it simply, is the result of workers losing faith in their employer and thinking it is untrustworthy. The majority of definitions of organizational cynicism contain terms such as fury and disillusionment.

Yang et al. (2020) claimed that organizational cynicism is a reflection of an employee's unfavourable feelings towards the company, such as the conviction that it is dishonest (Dean et al., 1998). When companies do not live up to employee expectations, people feel like the psychological contract has not been followed (Morrison & Robinson, 2000). Workers who feel let down and disillusioned tend to become withdrawn and organizationally cynical. According to Griep, Hansen, and Kraak (2022), cynics at work seriously distrust the veracity of what their managers said to them and think that their organizations will exploit them if given the chance.

Based on the information provided, the researchers conclude that organizational cynicism is defined by individuals' negative attitudes toward their organizations, which in turn affect their behaviour. These negative emotions include disappointment, frustration, and anger towards their organizations, as well as a belief in the leaders' lack of integrity.

Thus, organizational cynicism is defined as the opinion that an employee is a manipulative and inconsistent individual who lacks organizational principles and standards and does not take official affairs and rules seriously—has been researched on three levels: cognitive, affective, and behavioural. Firstly, the cognitive dimension represents employees' perceptions of their organization's deficiency in integrity, fairness, honesty, and transparency. Secondly, affective cynicism reflects the emotional

reactions, such as sentiments of contempt, wrath, distress, and shame. Lastly, Behavioural cynicism refers to derogatory things about the organization, acting in ways that reflect criticism of the organization (Abraham, 2000; Dean et al., 1998; Kaifi, 2013).

Interactional Justice and Organizational Cynicism:

Interactional justice has been found to have a negative relationship with organizational cynicism, while showing a positive correlation with in-role performance and organizational trust, according to Biswas and Kapil (2017). This study examined the relationship between perceived organizational support and Interactional Justice, on one hand, and their effects, such as empathic leadership and organizational cynicism, on the other. The goal was to determine how organizational trust mediated this relationship. By taking organizational cynicism into account as a major consequence and organizational trust as a mediator, the authors also sought to add to the body of knowledge on these topics.

Shaharruddin et al., (2016) investigated how Interactional Justice affects organisational cynicism. The results of the data analysis indicate that organizational cynicism and Interactional Justice, in this study are negatively correlated. Moreover, the most potent Interactional Justice characteristic that significantly affects organizational cynicism was shown to be PJ. Future research directions and limits were also examined.

Kanbur and Canbek (2018) aimed to examine whether employees' perceptions of Interactional Justice had an impact on organizational cynicism, and if so, how much of a mediating effect this had. Data for the study were submitted by 518 police officers employed by the Turkish Police Organization through online surveys.

The results indicated that perceived organizational support partially mediates the relationship between perceived organizational fairness and organizational cynicism. An evaluation of the connection between these justice perceptions and organizational cynicism, based on the sub-dimensions of perceived interactional justice, shows that perceived organizational support mediates the effect of perceived distributive and interactional justice on organizational cynicism, whereas perceived procedural justice does not. When there is a low perception of interactional justice, organizational cynicism tends to increase.

Many studies in the literature support this perspective. Research by James (2005), Fitzgerald (2002), and Bernerth et al. (2007) found that interactional justice, as one of the antecedents of organizational cynicism, was negatively correlated with organizational cynicism. Building on a theoretical framework and empirical research, the following hypotheses were proposed regarding the relationship between perceived organizational fairness and organizational cynicism in this context.

The results of Akar's (2019) study indicated that reduced levels of organizational cynicism will result from educational personnel's perceptions of Interactional Justice, organizational trust, and organizational support. The results were as follows: Organizational cynicism is greatly impacted by organizational fairness, organizational trust, and ethical leadership; organizational support and organizational quiet have a less significant effect. Moreover, mobbing has little effect on organizational cynicism. Interactional Justice has a small effect on job satisfaction and organizational identity but a considerable impact on work alienation. On the other hand, job

performance, organizational commitment, and organizational citizenship are all marginally impacted by organizational cynicism.

Many theories—including social exchange theory, expectancy theory, causal attribution theory, psychological contracts, and affective events theory provide the foundation for organizational cynicism. Below is a quick explanation of these theories. Affective events theory and psychological contracts theory are the foundations of cynicism. According to psychological contract theory, employees form expectations about their employer based on general beliefs about how organizations should operate or on their past experiences. Social exchange theory (SET) is one of many social theories that interact with IJ. From this perspective, a large portion—if not all—of a person's learning is accomplished through social interactions with other people. When workers felt that there was fair contact, they performed better on the job and showed more organizational loyalty. They suggested that workers picked up job-specific skills through social interaction and that this occurred most effectively when the skill-acquisition exchanges were reasonable and equitable (Otto & Mamatoglu, 2015).

Furthermore, no prior studies have examined the connection between the cognitive, affective, and behavioural aspects of organizational cynicism and Interactional Justice features. Thus, the researcher formulated the following hypotheses:

H1: Interactional justice dimensions have a significant negative direct effect on organizational cynicism dimensions.

This hypothesis is divided into the following sub-hypotheses:

H1a: Informational justice has a significant negative direct effect on cognitive organizational cynicism.

H1b: Informational justice has a significant negative direct effect on affective organizational cynicism.

H1c: Informational justice has a significant negative direct effect on behavioural organizational cynicism.

H1d: Interpersonal justice has a significant negative direct effect on cognitive organizational cynicism.

H1e: Interpersonal justice has a significant negative direct effect on affective organizational cynicism.

H1f: Interpersonal justice has a significant negative direct effect on behavioural organizational cynicism.

Research model:

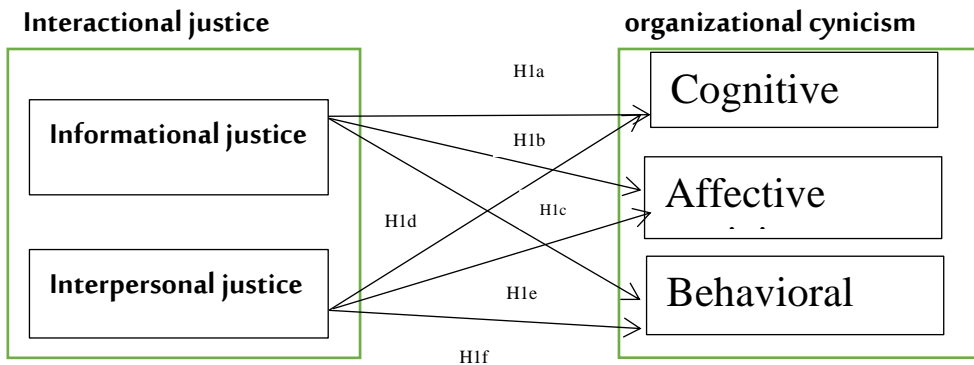


Figure (1): conceptual framework

Source: prepared by researchers

Research methodology:

Sample and Procedures:

This study was conducted in accordance with the ethical standards. All participants were informed both verbally and in written of the study's purpose, and their consent was obtained prior to their inclusion in the research. Saunders et al. (2007) stated that in order to test the proposed framework and the data gathered via questionnaires, researchers should use quantitative, post-positivism philosophy and explanatory research methods. All personnel of the Egyptian Tax Authority at Dakahlia Governorate are the research population (general taxes and value-added taxes). As described by Saunders et al. (2009), there are two types of sampling methods: probability sampling techniques and non-probability sampling techniques. Because it is more realistic and appropriate for the study's population and goals, the probability sampling technique (probability stratified sample) was used in this investigation. Since there were 2,089 employees in the population as shown in table (1), the sample size required was determined using the Rao Soft sample size with a 95% confidence level and a 5% margin of error. Using these data, the sample size was 325 employees.

An effective questionnaire survey is essential to the process of gathering data. Depending on who responded, Saunders et al. (2007) divided the questionnaire survey into two primary categories. Questionnaires can be of two types: self-administered and interviewer-administered. Here, the researcher used a self-administered questionnaire to obtain the necessary information. Employees of the Egyptian Tax Authority were given the questionnaires through official groups, and they were collected once the individuals had responded to the questions.

Because the respondents were chosen at random, the probability sampling technique (probability stratified sample) was more appropriate for obtaining the necessary sample, which is why the researcher relied on it to gather the necessary data. The researcher employed questionnaires after the pilot study was completed. The surveys were primarily sent to 325 employees, yielding an 89% response rate. Ultimately, 289 questionnaires with no missing data were found to be statistically valid.

Table (1): distribution of sample according to population

General tax						Value added taxes		
Dakahia first, second)								
Tax authority	No of Employee	Sample size	Tax authority	No of employee	Sample size	Authority	No. empl	Sample size
Mansoura (1)	152	24	dkernes	166	26	Mansoura	120	19
Mansoura (2), second	155	24	Metghamer, second	141	21	Bekas	36	6
Mansoura (3)	136	21	bequas	100	16	dekernes	51	8
manzala	105	17	sherben	103	16	Region	124	19
Region	101	16	Aga, second	58	9	elesenbelaween	49	7
Talgha, second	103	16	Region (second)	107	17			
Elsembelawen, second	130	20	Met ghamr (2), second	153	23			
Total first	863	136	Total second	846	130	Total	380	59

Note: from Egyptian tax authority

Variable Measurements:

The researchers will go over the study's construct measurements in this section. The current study investigated how employees' organizational cynicism (dependent variable) might be decreased by Interactional Justice dimensions (independent variable). The two primary components of Interactional Justice — interpersonal justice and informational justice—which are represented in statements 1–8 make up the first portion. Additionally, the second section's dependent variable—organizational cynicism—is handled as a three dimensional construct namely cognitive, affective and behavioural as evidenced by the sentences 1-11 in the second portion.

In order to make the questionnaire perfectly clear to the targeted group, the researchers also created an Arabic version. To evaluate the measurement items, the researchers used a five-point Likert scale. The questionnaire, which had two portions with 19 statements each, was sent to Dakahlia Governorate workers of the Egyptian Tax Authority.

To gauge Interactional Justice, the researcher used the Colquitt (2001) Interactional Justice questionnaire. Interpersonal justice was intended to be measured by the first four items, which ranged in number from 1 to 4. The remaining four elements, which ranged in number from 5 to 8, were intended to gauge informational justice. The 11 measures used to measure organizational cynicism (cognitive, affective, and behavioural) were created by Wilkerson et al. (2008), Durrah et al. (2019), and Dean et al. (1998). In studies on organizational cynicism, these are the most frequently employed (Erarslan et al.,2018; Nafei & Kaifi,2013), as well as items 9–19.

Data Analysis and Results:

This section covers the procedure for analysing data to evaluate Interactional Justice's impact regarding equity within organizations. The features of the respondents are also examined. Next, AMOS,V 25 is used to test the measurement model and structural model.

Data Results: Descriptive Statistics:

Table 2 :Summary of Demographic Profile of Respondents

Demographic Variables		Frequency	Valid Percent (%)
Gender	Male	190	65.7%
	Female	99	34.3%
Age	20 to less than 30	17	5.9%
	30 to less than 40	111	38.4%
	40 to less than 50	105	36.3%
	50 and more	56	19.4%
Education level	Middle	47	16.3%
	Graduated	138	47.8%
	Postgraduate	104	36.0%
Experience years	Less than 5 years	15	5.2%
	5 to less than 10	104	36.0%
	10 to less than 15	92	31.8%
	15 and more	78	27.0%
Managerial classification	Technician	252	87.2%
	Administrator	37	12.8%

Note. From the results of the statistical analysis

Table 2 shows that 65.7% (190) of employees are male while 34.3% (99) are female. Regarding employees' age, 5.9% (17) were aged between 20 and less than 30 years, 38.4% (111) were aged from 30 to less than 40 years, 36.3% (105) were aged between 40 and less than 50 years, and 19.4% (56) were aged 50 and more. Moreover, in terms of education level, about 16.3% (47) of employees are of middle-level education, 47.8% (138) of employees are graduates, and 36% (104) of the employees have a postgraduate education.

In terms of years of experience, about 5.2% (15) of employees are working less than 5 years, 36% (104) from 5 to less than 10 years, and 31.8% (92) of the sample are working from 10 years to 15 years. Finally, 27% (78) have been working for 15 years or more. According to managerial classification, about 87.2% (252) of the employees are technicians, while 12.8% (37) are administrators.

Measurement Model Assessment:

The structural equation model was relied upon to ensure the structural validity of the scale, in addition to ensuring the validity of the model before conducting the hypothesis test, by determining the reliability of the loading factors, calculating composite reliability (CR) and Cronbach's alpha coefficient (α), measuring convergent validity and discriminant validity, and calculating model fit indices.

Table 3 : Mean, Standard Deviation, Loading Factors, Cronbach's Alpha, CR, and AVE for All Variables

Variables	Dimensions	Items	Loading Factor	Mean	S. D.	α	CR	AVE
Interactional justice	Informational justice	Inf.1	0.624	3.93	0.624	0.814	0.827	0.644
		Inf.2	0.528					
		Inf.3	0.741					
		Inf.4	0.684					
	Interpersonal justice	Int.1	0.533	4.08	0.443	0.861	0.870	0.588
		Int.2	0.622					
		Int.3	0.708					
		Int.4	0.694					
Organizational cynicism	Cognitive cynicism	Cog.1	0.668	2.03	0.518	0.782	0.788	0.607
		Cog.2	0.621					
		Cog.3	0.413					
		Cog.4	0.532					
	Affective cynicism	Aff.1	0.243	1.61	0.743	0.749	0.753	0.681
		Afv.2	0.686					
		Afv.3	0.715					
		Afv.4	0.727					
	Behavioural cynicism	Bhv.1	0.688	1.87	0.617	0.803	0.809	0.703
		Bhv.2	0.314					
		Bhv.3	0.671					
		Bhv.4	0.735					
		Bhv.5	0.773					

Note. From the results of the statistical analysis

As indicated in table 3, loading factors for all variables were accepted, because their scores were higher than 0.50, except 3 items (Cog.3, Aff.1, Bhv.2) that were under 0.50, therefore, these items were deleted as shown by Hair et al., (2014). CR and α were estimated to identify their liability of the internal consistency of the scale by reading the results in this table. CR and α value were reached using the criteria of Hair et al. (2014). The values were higher than 0.70, so all values were accepted for all variables. Convergent validity was assessed using Average Variance Extracted (AVE), with the value for all variables needing to be greater than 0.50 (Hair et al., 2014). As shown in the table, all AVE values exceeded 0.50, so all values were accepted.

Table4: *Results of Discriminant Validity by the Fornell–Larcker Criterion*

Variables	Informationa Justice	Interpersona Justice	Cognitive Cynicism	Affective Cynicism	Behavioural Cynicism
Informational Justice	0.874				
Interpersonal Justice	0.622	0.797			
Cognitive Cynicism	0.431	0.518	0.816		
Affective Cynicism	0.401	0.483	0.611	0.745	
Behavioural Cynicism	0.367	0.422	0.532	0.562	0.806

Note. From the results of the statistical analysis

Discriminant validity refers to the extent to which each variable differs from the other variables. It is measured by the square root of AVE. Its value for each variable must be greater than its association with other variables (Hair et al., 2016). As shown in table 4, the square root of AVE for each variable is greater than the associations of other variables, which indicates a high consistency of the scale.

Table 5 : *Model Fit Indices*

Indices	Symbol	Acceptance Index	Result
Goodness of fit index	GFI	> 0.90	0.91
Root mean square residual	RMR	The closer to zero	0.043
Comparative fit index	CFI	> 0.95	0.98
Root mean square error of approximation	RMSEA	< 0.08	0.031

Note. From the results of the statistical analysis

As shown in table 5, all indices fall in the acceptance area. Therefore, all indices were accepted; therefore, the model is fit.

Hypothesis Tests:

Table 6 :Hypotheses Testing Results

Hypotheses	Path Coff	f^2	P-value	Results
H1a: Informational justice \longrightarrow cognitive cynicism	-0.248**	0.23	0.00	Supported
H1b: Informational justice \longrightarrow affective cynicism	-0.192*	0.28	0.021	Supported
H1c: Informational justice \longrightarrow behavioural cynicism	-0.328**	0.37	0.00	Supported
H1d: Interpersonal justice \longrightarrow cognitive cynicism	-0.170***	0.18	0.000	Supported
H1e: Interpersonal justice \longrightarrow affective cynicism	-0.146**	0.16	0.00	Supported
H1f: Interpersonal justice \longrightarrow behavioural cynicism	-0.293***	0.23	0.000	Supported

Note: From the results of the statistical analysis

Table 6 shows the direct effects. As for H1 testing, informational justice has a direct, significant, negative, and medium effect on cognitive cynicism ($\beta = -0.248$, $p = 0.00$, $f^2 = 0.23$); thus, H1a is **supported**. Informational justice has a direct, significant, negative, and medium effect on affective cynicism ($\beta = -0.192$, $p = 0.021$, $f^2 = 0.28$); thus, H1b is **supported**. Informational justice has a direct, significant, negative, and large effect on behavioural cynicism ($\beta = -0.328$, $p = 0.00$, $f^2 = 0.37$); thus, H1c is **supported**.

As shown in table 6, Interpersonal justice has a direct, significant, negative, and medium effect on cognitive cynicism ($\beta = -0.170$, $p = 0.000$, $f^2 = 0.18$); thus, H1d is **supported**. Interpersonal justice has a direct, significant, negative, and medium effect on affective cynicism ($\beta = -0.146$, $p = 0.00$, $f^2 = 0.16$); thus, H1e is **supported**.

Interpersonal justice has a direct, significant, negative, and medium effect on behavioural cynicism ($\beta = -0.293$, $p = 0.000$, $f^2 = 0.23$); thus, H1f is **supported**.

Discussion:

The validity and reliability of the study model were confirmed after the researchers examined the findings of the hypothesis tests of the direct relationships between the study variables. Through the current research, the researchers studied the direct effect of IJ on organizational cynicism by applying it to employees of the Egyptian Tax Authority. The main hypothesis of this research relates to the existence of a significant effect of IJ on reducing organizational cynicism. The results showed that IJ dimensions have a direct, significant, and negative effect on reducing all dimensions of organizational cynicism.

The results of this study are in good agreement with those of certain other investigations. According to Yazıcıoğlu and Gençer (2017) and Naktiyok et al. (2015), workers who experience unjust working conditions are more prone to becoming cynical, forming unfavourable opinions, and trying to hurt their employers. Therefore, when employees have a high opinion of IJ, positive attitudes and behaviours show up, and when employees have a poor opinion, negative attitudes and behaviours show up.

This finding is similar to the results of Dağyar and Kasalak (2018) and Akar & Çelik (2019), which suggest that teachers who experience high levels of unfair practices at their schools are more likely to develop organizational cynicism."

The unequal distribution of accurate and timely information, along with unfair treatment from supervisors, are seen as unhealthy workplace conditions. Regarding the Egyptian Tax Authority, employees who perceive themselves as working under such

conditions and who believe the organization is doomed may also think their managers are unfit for their roles and that their efforts will fail. Those experiencing cynicism toward their authority are unlikely to propose improvements or have hope for the authority's future. Additionally, these employees tend to believe that their colleagues will not make efforts to enhance the organization, leading to negative perceptions of the authority as a whole.

This finding also supports those of Sabar et al., (2024) who found that interactional justice has a negative significant impact on organizational cynicism especially CAOC g cynicism about organizational change.

Additionally, the study's findings align with previous research conducted by Atikbay and Öner (2020), Bernerth et al. (2007), Bommer et al. (2005), Efeoğlu and İplik (2011), and James (2005), which suggested that OJ had a detrimental impact on organizational cynicism. These results can be explained by the fact that when employees' opinions of their organizations' justice improve, so does their attitudes towards organizational cynicism. Cynicism has redundancy effects on organizations. For example, it makes organizations less productive and efficient.

These findings can be summed up as follows: a decrease in organizational commitment, job satisfaction, citizenship, trust, and justice; an increase in organizational fatigue and work alienation; and references to Abraham (2000), Andersson and Bateman (1997), Bommer et al. (2005), James (2005), Johnson and O'Leary-Kelly (2003), and Wanous et al. (1994). Thus, a high level of perceived organizational fairness lowers cynicism within the organization.

Regarding, the Egyptian Tax Authority, organizations that pay attention to the issue of justice in the workplace may be able to lessen employee cynicism. The

explanation, for this reason, is that when it comes to issues of justice, employees will repay their authority by developing more positive opinions towards their authority. The study results support the SET argument that the exchange of service by employees to the organization will efficient if employers look after their workers.

Furthermore, interactional justice has a greater influence on organizational cynicism than other forms of justice. This is perhaps because the quality of the interpersonal ties between direct supervisors and subordinates is given more weight in this kind of justice.

It is imperative that an authority gives its workers fair treatment by taking into account their viewpoints and thoughts. For instance, when making decisions, politicians should provide facts in a factual and convincing way to support their choices. This is to guarantee that the rights of group members are upheld, that communication is more effective, and that cynicism about the organization is kept to a minimum. Employees are more likely to have good attitudes, behaviours, and feelings towards the organization when they are treated fairly and with respect.

Informational justice had the strongest effect on behavioural cynicism, as the results were recorded ($\beta = 0.328$, $p = 0.00$). The results obtained from the current research explain that justice, with all its contents and dimensions, is indispensable for reducing organizational cynicism, as feeling the presence of justice in the workplace reduces employees' cynicism tendencies, most notably behavioural cynicism, which has a positive effect on the employees and the organization in general.

Additionally, in terms of informational justice, information that pertains to a department is sent to that department via mail or fax so that it can be applied at the appropriate time and support the organizational cynicism with its dimensions. If the

information is pertinent to a department only, it is distributed to all departments within the Tax Authority.

Theoretical and Practical Implications:

Theoretical Implications:

The goal of this research is to add to the body of knowledge already available in the literature on organizational cynicism and interactional justice. This study is the first to analyse these two variables in the context of emerging nations. By incorporating fresh research streams that have not been looked at before and filling in some of the research gaps in the literature review about the research constructs, this work contributes to several theoretical and academic ways.

First, the study investigated how interactional justice directly affects the organizational cynicism of workers or followers. It was clarified that an employee's criticism of authority diminishes, and they feel confident about and content with management when they see their direct supervisor to be fair in the allocation of pay, incentives, and awards. Additionally, when an employee perceives that decision-making processes are fair and that leaders value their opinions and thoughts, they will also perceive that the mission's goals and actual practices align, which will facilitate constructive conversations with colleagues about how to carry out their work especially in positions of authority.

It follows that there is a decrease in employee cynicism. Additionally, the supervisor's interest in making time for face-to-face interactions and attending to their individual requirements increases the workers' perception of management fairness. To

the best of the researcher's knowledge, this study is the first to reveal the impact of moral leadership on interactional justice in the Egyptian Tax Authority.

Second, this study examines how interactional justice affects organizational cynicism. It highlights how crucial authority justice is in lowering organizational cynicism. Employee criticism of the authority's credibility or integrity decreases when they perceive that the organization has distributed resources fairly and that the outputs—such as pay, incentives, and rewards—have been distributed equitably. The less people criticize the integrity of the management and the more confident they are in the similarity between the management's practices and policies in word and deed, the more cognitively they perceive the PJ followed in making decisions that affect employees in the authority.

The implementation of universal legal standards, granting employees the freedom to voice their ideas in the workplace, and requiring them to base their decisions on sufficient and correct information all decrease employee criticism of authoritative practices.

Practical Implications:

To help managers, direct supervisors, and followers (workers) in the Egyptian Tax Authority in Dakahlia Governorate and similar authorities in Egypt benefit from this study, a set of practical implications based on the field study's results are presented. Additionally, because organizational cynicism is linked to negative outcomes such as apathy, resignation from work, despair, lack of confidence, and other negatives that result in subpar performance and conflicts between employees and the organization, this study introduces an important practical implication for future organizational

cynicism research. Organizational cynicism has dire consequences. This study shows how moral leadership can effectively promote interactional justice. It also demonstrates how interactional justice workers at the Egyptian Tax Authority by reducing their cynicism.

Conclusion:

The results highlighted the crucial role of justice in preventing organizational cynicism, particularly emphasizing the need for fairness in reward distribution to avoid negative emotional responses. Additionally, a negative relationship was found between perceived interactional justice and organizational cynicism, underscoring the significance of fair treatment from supervisors, coworkers, and the organization in mitigating negative reactions during daily interactions. If employees perceive a lack of proper consideration and experience discriminatory behavior, they may feel unsupported. The paper aims to enhance the understanding of interactional justice and organizational cynicism by offering several theoretical and academic contributions through exploring new research avenues. It highlights how supervisors' efforts to engage personally with employees and address their needs can improve perceptions of management justice. To the best of the researchers' knowledge, this is the first study to reveal the impact of interpersonal and informational justice on organizational cynicism. Organizational cynicism is identified as a crucial factor for ensuring that leaders.

Future research and limitations:

There are several limitations to consider for future research. Firstly, this paper, constrained by time and costs, only included employees from the Egyptian Tax Authority. Future research could benefit from including a larger sample from other authorities in different Egyptian governorates. Secondly, this research employed a cross-sectional approach to analyze data. It is suggested that future research use longitudinal data to track how organizational cynicism changes with variations in interpersonal and informational justice. Lastly, since this research focused on a developing country, comparisons with studies conducted in developed countries could offer useful insights. Moreover, future studies might investigate the effects of interactional justice dimensions on organizational cynicism using academic staff or co-staff as participants, rather than general employees. Future research could also explore how various leadership styles—such as attuned, authentic, and paternalistic—affect employees and organizational cynicism, potentially through mediators like psychological capital or emotional intelligence.

Data Availability Statement:

The authors confirm that the data supporting the results of this study are included in the article and its supplementary materials. The data can be made available upon reasonable request to the corresponding author.

Disclosure Statement:

No potential competing interest was reported by the authors.

Author Contributions Statement:

Huda A. El-Maghraby: Led the conceptualization and methodology of the study, curated data, and drafted the original manuscript.

Mohamed A. Shemeis: Conducted formal analysis, managed software applications, visualized data, and contributed to reviewing and editing the manuscript.

Yasser Omar Abdallah: Provided supervision and project administration and contributed to reviewing and editing the manuscript.

Alaa A. El-Nazer: Led the investigation, managed resources, validated findings, and contributed to reviewing and editing the manuscript.

Each author contributed significantly to different aspects of the study, ensuring a comprehensive approach to the research topic. All authors have read and approved the final version of the manuscript.

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Appendix's measurement

Interactional Justice (Interpersonal Justice-Informational Justice)

Construct	Measurement items		Reference
Interpersonal justice	Int.1	My supervisor treated me with respect.	Colquitt(2001)
	Int.2	My supervisor refrained from improper remarks or comments.	
	Int.3	My supervisor treated me in a polite manner.	
	Int.4	My supervisor treated you with dignity.	
Informational Justice	Inf.1	My supervisor seemed to tailor (his/her) communications to my specific needs.	Colquitt(2001)
	Inf.2	My supervisor has communicated details in a timely manner.	
	Inf.3	My supervisor's explanations regarding the procedures are reasonable.	
	Inf.4	My supervisor has explained the procedures thoroughly.	

Organizational Cynicism (cognitive, affective, behavioural)

Construct	Measurement items		Reference
Organizational Cynicism (cognitive, affective, behavioral)	Cognitive..1	I feel that my Tax authority makes statements but acts differently.	Wilkerson et al.(2008)
	Cognitive..2	Thinking on my Tax authority makes me feel anxious.	
	Cognitive..3	My Tax authority expects certain behaviors from its employees, but rewards different ones.	
	affectivee..4	Thinking on my Tax authority causes me to feel frustrated.	
	Affective 5	When my Tax authority and its employees are mentioned, my colleagues and I exchange meaningful looks.	
	Affectiv6	Thinking on my Tax authority makes me feel tense.	
	Affectiv.7	Thinking on my Tax authority makes me feel angry.	
	Abehav.8	I openly criticize my Tax authority's practices and policies to people outside the organization.	
	behav.9	In my Tax authority, I notice little connection between the planned events and the actual events that take place.	
	behav.10	My Tax authority's policies, goals, and practices appear to have very little in common.	
	behav.11	I discuss with others how work is being done in the Tax authority.	