

**TRANSPARENCY, ETHICAL LEADERSHIP, AND EMPLOYEE
TRUST: THE MODERATING ROLE OF COLLECTIVE TRUST
IN MANAGEMENT**
(Study Case Organizations in Timor-Leste)



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**PROGRAM PASCASARJANA
SEKOLAH TINGGI ILMU EKONOMI
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KARYAWAN: PERAN MODERASI COLLECTIVE TRUST IN MANAGEMENT

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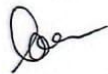
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Transparency, Ethical Leadership, and Employee Trust: The Moderating Role of Collective Trust in Management

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Abstract

In an increasingly complex business environment, trust plays a critical role in sustaining organizational systems and maintaining healthy relationships among employees. This study investigates how transparency and ethical leadership influence employee trust and examines the moderating role of collective trust in management (CTM) within the organizational context of Timor-Leste. Based on survey data collected from 154 employees across 22 organizations, this research provides empirical evidence on trust-building mechanisms at the individual level within a shared organizational environment. The findings reveal that both transparency and ethical leadership have a positive and significant effect on employee trust. In addition, collective trust in management (CTM) was found to significantly moderate the relationships between transparencies, ethical leadership, on employee trust. However, contrary to the proposed hypotheses, the moderating effects were negative, indicating that higher levels of collective trust weaken the direct influence of transparency and ethical leadership on employee trust. This implies that when collective trust is already well established within an organization, the marginal impact of managerial practices on individual trust perceptions may diminish. Practically, the findings emphasize the importance of consistent managerial practices particularly timely and transparent communication, as well as fair and ethical treatment of employees, in mitigating negative workplace perceptions and fostering sustainable organizational relationships.

Key Words: Managerial ethics, transparency practices, workplace perceptions, trust dynamics, corporate governance.

Introduction

In increasingly complex organizational environments, trust has become a fundamental element in sustaining effective social and economic relationships within organizations. As noted by management expert Peter (Drucker, 1992; cited in Bandsuch, 2008), trust is a crucial element in all aspects of business operations and interpersonal relationship. However, previous studies (Edelman, 2012; Gallup, 2014; Pew, 2013, cited in Bachmann et al., 2015) indicate that public trust in business, government, media, and political institutions has declined to historically low levels, highlighting a broader crisis of institutional credibility and trust. Related to the context of Timor-Leste, organizational trust, especially in transparency, ethical leadership, and employee trust, remains particularly salient. Against this backdrop, weak enforcement of labor standards and inconsistent managerial practices have raised concerns regarding organizational integrity (Tatoli, 2025), thereby highlighting the urgency of strengthening trust-building mechanisms to sustain healthy organizational relationship. Prior studies emphasize the importance of healthy organizational relationships and managerial practices in fostering employee trust (Ghimire, 2019).

When organization faces a deficiency of trust or experiences distrust within its relationship with stakeholders, transparency serves as a necessary foundation for rebuilding trust and reestablishing relational commitment (Jahansoozi 2006). Therefore, transparency has been widely recognized as a key mechanism for strengthening trust. However, it cannot be effective without ethical leadership; ethical leaders bear responsibility for safeguarding integrity and preventing all forms of misconduct, including corruption (Fadilla, 2025). While existing research largely conceptualizes trust as an individual-level perception, emerging studies suggest that trust may also operate as a collective organizational phenomenon. In this regard, Wang (2018) introduces the concept of collective trust in management (CTM), highlighting its potential role in shaping employees' responses to managerial practices. Despite its relevance, empirical studies examining CTM as a moderating mechanism remain limited, particularly within emerging organizational contexts.

Most prior studies have been conducted in advanced economies and tend to emphasize structural, governance, or performance-related outcomes, offering limited understanding of how transparency and ethical leadership jointly shape employee trust within shared organizational environments. In this context of Timor-Leste, where organizations continue to face challenges related to managerial integrity, information disclosure, and employment practices, the need to examine trust-building mechanisms become particularly pressing. To the best of our knowledge, no prior study in Timor-Leste has empirically examined the combined effects of transparency and ethical leadership on employee trust while incorporating collective trust in management (CTM) as a moderating variable. Although transparency and ethical leadership have been widely examined as independent predictors, trust is often conceptualized primarily at the individual level. In this study, employee trust is conceptualized at the individual level, reflecting each employee's personal evaluation of management. Whereas, (CTM) is treated as a shared organizational perception that emerges from the aggregation of trust experiences among members.

The integration of CTM as a contextual and social-level moderator remains limited, particularly in developing organizational settings. By addressing this theoretical and contextual gap, the present study contributes to the literature in two significant ways: First, by extending trust theory into a multi-level organizational framework; and second, by providing empirical evidence from an emerging economy context that enriches the behavioral accounting and governance literature.

Theoretical Background

This study is grounded in stakeholder theory, as proposed by Freeman (1984), that organizations have responsibilities not only to shareholders but also to all parties who have an interest in organizational activities, including employees to sustain legitimacy and trust. Trust theory further explains that mutual trust emerges when individuals hold positive expectations regarding each other's welfare, and such trust may develop even in the absence of close personal relationships, provided that there is an expectation that trust will be honored

(Deutsch, 1958). In this context, management plays a crucial role in prioritizing transparency, while ethical leadership serves as an important mechanism for fulfilling these responsibilities and fostering an environment of trust within organizations.

Transparency

According to Kundeliene and Leitoniene (2015), organizational transparency depends on the extent to which financial and nonfinancial information is openly disclosed through accessible communication channels. It has been defined as the clarity and accessibility of comprehensive and understandable information (Boiral et al. 2022; cited in Sandy 2025). However, (Bandsuch et al. 2008) argue that transparency is not simply a financial reporting programmer or procedure but rather a dynamic need that encompasses information disclosure, communication with stakeholders, and management interaction with broader constituencies. While prior study highlights the importance of transparent communication with external stakeholders (Vidaal., et al 2008; as cited in Urionabarrenechea et al., 2019) that communication is equally critical within the internal organizational context. Internally, communication serves as a key mechanism for conveying the organization's vision, mission, objectives, and activities, enabling employees to better understand managerial direction and priorities. Such internal communication practice contribute to perceptions of transparency and reinforce trust-building process within the organization. When an organization shares relevant information regarding specific job roles and workplace concerns and ensures that this information is accessible to employees, it can result in improved job performance, greater organizational loyalty, and increased trust (Gallicano et al., 2012; Kim and Rhee, 2011; Mishra et al., 2014; Walden et al., 2017; as cited in Kim et al., 2017).

According to Urionabarrenechea et al., (2019) indicate that transparent communication strengthen organizational credibility and foster stakeholder trust. Building upon these theoretical foundations, transparency is expected to function not only as an information tool but also as a relational mechanism that strengthens employees' trust in management. The result from a previous study shows that transparency has a positive and significant effect on

employee performance (Moerrin and Priono, 2022) as well as on the quality of financial reporting (Zubaidah and Nugraeni, 2023). Transparency is an important foundation in building employee trust in management, and openness of information and honesty and consistency are the key indicators of organizational integrity. Therefore, this study proposes the following hypothesis: **H1:** Transparency has a positive and significant effect on employee trust.

Ethical Leadership

Ethics can generally be understood as a set of principles or moral values. Every individual possesses these values, although some are clearly aware of them and others are not. Various parties, such as philosophers, religious institutions, and community groups, have formulated various forms of values and morals that are considered ideal (Arens et al. 2017 (p. 121). Ethical values such as honesty, integrity, responsibility, and respect play a vital role in shaping organizational culture (Sajadi, 2019; in Yusuf (2024). Furthermore, (Bandura, 1969) stated that identification does not occur solely through simple patterns formed early in life, as suggested by traditional approaches, but rather as an ongoing process. This process involves the acquisition of responses and the modification of existing behaviours through both direct experience and observation of various models, whether real or symbolic. These models represent attitudes, values, and social responses that can be imitated behaviorally or conveyed through verbal forms. In this regard, (Treviño et al. 2003; Hartman and Brown 2000; as cited in Ko 2017) ethical leaders are perceived by followers as genuinely moral individuals and as moral managers who are able to influence employees effectively.

Therefore, ethical leaders function as a behavioral role models whose integrity, fairness, and accountability are internalized by employees. When leaders consistently demonstrated moral conduct, employees are more likely to develop positive perceptions and trust towards management, as they interpret such behaviours as a signal of organizational reliability and ethical commitment. A previous study from Sallem, (2024) found that ethical behavior directly and uniquely influences employee well-being. In addition, ethical leadership

contributes to a significant reduction in employee work-related stress (Napitupulu et al., (2021) and has a positive and significant effect on employee performance. Based on these theoretical and empirical insights, this study proposes the following hypothesis; **H2:** Ethical leadership has a positive effect on employee trust.

Collective Trust in Management

According to Bruning & Ledingham (1999) and Huang (2001); cited in Jahansoozi (2006), trust was recognized as an essential relational element for fostering a constructive relationship between organizations and stakeholders. When management earns employees' trust, it creates a sense of psychological safety. Employees feel more secure and confident in approaching their managers to seek clarification, request assistance, or obtain additional information without fear of negative judgment or retaliation and this openness reduces communication barriers and encourages more transparent dialogue (Mayer et al. 1995; Zand 1972; cited in Garrett, 2024). Furthermore, the relevance of mutual trust and collective action in modern organizations is further supported by Hume's perspective cited by Kramer (2010), which emphasizes that shared expectations and norms remain central to coordinated behavior. Previous research has also highlighted that trust within organizations operates at multiple levels, encompassing interpersonal trust, group-level trust, and organisational-level trust (Bachmann and Zaheer, 2006). Building on this multi-level perspective, collective trust in management (CTM) reflects a shared evaluation among employees regarding the trustworthiness of management, shaped through collective experiences and social interaction. Empirical evidence indicates that CTM plays a significant role in shaping employee outcomes, as it has been shown to moderate the relationship between objective job insecurity and organizational commitment (Wang, 2018). This suggests that collective trust functions as an important contextual mechanism that can influence how employees interpret and respond to managerial practices.

H3a: Collective trust in management positively moderates the relationship between transparency and employee trust.

H3b: Collective trust in management positively moderates the relationship between ethical leadership and employee trust.

Method and Measurement

This study adopts a quantitative research design with a cross-sectional survey approach to examine the effects of transparency and ethical leadership on employee trust, as well as the moderating role of collective trust in management. A quantitative approach is appropriate because the study aims to test theoretically derived hypotheses and assess relationships among variables using statistical analysis. Data were distributed both online and offline. Participation was voluntary, and respondents were assured of confidentiality and anonymity to reduce social desirability bias and encourage honest responses. The measurement of transparency using items adapted from Hossiep et al. (2021) and Schnackenberg et al. (2021), cited in Hossiep et al. (2024), covering five key dimensions: disclosures, clarity, accuracy, timeliness, and relevance. Following with ethical leadership measurement using the ethical leadership questionnaire (ELQ) developed by Yukl et al. (2006); as cited in Cumlat et al. (2023), which conceptualizes ethical leadership as undimensional construct encompassing honesty, integrity, fairness, altruism, consistency of behavior, ethical communication, and ethical guidance provided to employees.

However, employee trust, was assessed using the employee multidimensional trust scale proposed by Fischer et al. (2023), which captures trust in leadership through three dimensions: authentic behavior, interpersonal connection and care, and consistent communication. Finally, collective trust in management (CTM) was measured based on the Workplace Employment Relations Survey (WERS) approach (Bryson, 2001; Timming, 2012; as cited in Cumlat et al., 2023), which reflects shared employee perceptions of management trustworthiness, focusing on fairness, integrity, and ethical guidance. Although CTM conceptually reflects a collective perception at the organizational level, it was measured at the individual level and then aggregated to capture shared organizational trust. This approach aligns with Schneider's (1975) and Kessler's (2019) perspective that employee

attitudes and behaviors are primarily shaped by individual perceptions of the organizational environment (psychological climate), even though those perceptions arise from shared organizational experiences. It also follows prior studies that operationalized collective trust through the aggregation of individual perceptions (Alfes et al., 2012; Innocenti et al., 2011, as cited in Wang, 2018). Therefore, measuring CTM at the individual level is considered appropriate for capturing both personal evaluations and emerging shared perceptions within organizations. All items were measured using a five-point Likert scale (1. strongly disagree to 5 strongly agree).

Result and Discussion

Summary of participant characteristics. This research included 271 participants during the initial data-gathering stage. Following a process of verification and screening for the completeness and consistency of their responses, 154 participants were identified as valid for subsequent analysis. The sample comprised employees from 22 organizations, namely 9 public institutions, 8 private companies, 3 business ventures, and 2 non-profit entities. This diversity provides a comprehensive overview of organizational settings in Timor-Leste. In total, 154 respondents participated, with seven (7) individuals representing each organization. The results of statistics descriptive indicate that the mean scores of all items across the four variables are relatively high, ranging between 3.97 and 4.35, and standard deviations between 0.71 and 0.92. This suggests that respondents generally expressed agreement with the statements measuring transparency, ethical leadership, employee trust, and collective trust in management. Based on the result of the average value of collective trust in management (CTM) was 3.57 to 4.71. This result is categorized as valid based on the explanation by Bakar (1995) and as cited in Daud (2018), a minimum correlation coefficient of 0.30 is considered sufficient for validating items. These descriptive findings suggest relatively stable shared perceptions of collective trust across organizational units, without extreme variations.

The results of the validity test reveal that all measurement items related to transparency, ethical leadership, employee trust, and CTM have corrected item-total correlation values that surpass the acceptable benchmark of 0.30. These findings suggest that every item utilized in this research satisfies the necessary validity standards and is suitable for further examination (Bakar 1995; cited in Daud 2018). Reliability was evaluated through Cronbach's alpha, with values exceeding the advised threshold of 0.60, indicating an adequate level of internal consistency and stability among the measurement items (Creswell 2005, 2010; Pallant 2001; Sekaran 1992; as cited in Daud 2018). The result shows that the Cronbach's alpha values for transparency, ethical leadership, employee trust, and collective trust in management (CTM) were all above the recommended limit of 0.60. Furthermore, residual analysis confirmed that the normality assumption was sufficiently satisfied. Multicollinearity was evaluated using VIF values, which remained below the acceptable threshold, thereby indicating no issues with multicollinearity. Lastly, the heteroscedasticity test showed no significant problems. Overall, the results of the measurement and diagnostic tests demonstrate that the research instruments and regression model meet the required methodological standards. These findings confirm that the data and analytical model are statistically sound and suitable for subsequent hypothesis testing.

The results of the regression analysis test effect indicate that transparency has a positive and significant effect on employee trust, with a regression coefficient of 0.405, a significance value of 0.000 (< 0.05), and a t -value of 6.512. These findings demonstrate that transparency positively and significantly influences employee trust; therefore, the first hypothesis (H1) is supported. Furthermore, ethical leadership also shows a positive and significant effect on employee trust, with a regression coefficient of 0.206, a significance value of 0.001 (< 0.05), and a t -value of 3.283. Accordingly, the second hypothesis (H2) is supported. Regarding the moderating effects, the interaction between collective trust in management (CTM) and transparency yields a regression coefficient of -0.029, with a significance value of 0.001 (< 0.05) and a t -value of -3.398, indicating a significant negative moderating effect. Therefore, the proposed moderation hypothesis (H3a) is not supported. Similarly, the interaction

between CTM and ethical leadership shows a regression coefficient of -0.036, a significance value of 0.000 (< 0.05), and a t-value of -4.078. These results suggest that CTM weakens the relationship between ethical leadership and employee trust; therefore, the third moderation hypothesis (H3b) is not supported.

Transparency was found to have a positive and significant effect on employee trust, supporting the study's objective of examining this relationship. This finding indicates that transparency plays a meaningful role in explaining variations in employee trust and is empirically supported. Consistent with Stakeholder Theory (Freeman, 1984), organizations have a responsibility to provide transparent information to their stakeholders, including employees as internal stakeholders. The results align with prior studies (Nurizkiana et al., 2017; Moerin & Priono, 2022; Khasanah & Marisan, 2022). However, they contrast with other findings suggesting negative effects of transparency when it is poorly managed (Rakhmawati, 2018; Walidah & Anah, 2020). These findings suggest that transparent and clear communication from management enhances employees' perceptions of managerial integrity, honesty, and competence. Transparency therefore functions not merely as a communication tool but as a strategic organizational mechanism that shapes workplace climate and employee behavior.

When consistently practiced, such as delivering timely information and avoiding the concealment of critical issues, transparency fosters a more open and trustworthy organizational environment. The results further indicate that ethical leadership has a positive and significant effect on employee trust. This suggests that leaders who demonstrate honesty, fairness, consistency, and concern for employees are more likely to strengthen employees' trust in management. Increased trust, in turn, enhances employees' positive evaluations of their supervisors and managerial practices. These findings are consistent with Cumlat et al. (2023), who reported a positive relationship between ethical leadership and employee trust. However, the results differ from Napitupulu et al. (2021), who found that ethical leadership negatively affects work stress, suggesting that ethical leadership may function more as a protective psychological factor rather than solely as a direct driver of performance or trust.

Similarly, Sari et al. (2022) reported no significant effect of ethical leadership on employee performance. Overall, the present findings reinforce the view that ethical leadership plays a crucial role in shaping employees' trust perceptions within organizational contexts.

In addition, the moderation analysis reveals that collective trust in management (CTM) weakens the relationships between transparency and ethical leadership and employee trust. This finding suggests that even when individual employees initially hold positive perceptions of transparency and managerial integrity, such perceptions may shift in response to negative evaluations circulating among colleagues. Inconsistent managerial behavior, such as demonstrating ethical conduct and integrity towards only certain employees, may contribute to divergent workplace experiences and shape collective perceptions of management. This interpretation aligns with leadership literature indicating that managers often develop differentiated relationships with subordinates, which influence how employees perceive managerial practices and the work environment (Avolio and Bass 1995; Dansereau et al., 1975; Graen and Uhl-Bien 1995; as cited in Kessler, 2019). Consequently, inconsistent or unfair managerial conduct can lead to varied employee experiences and assessments, contributing to heterogeneous collective perceptions of management.

In such contexts, when collective trust is already well established, the marginal impact of transparency and ethical leadership on individual trust may diminish. Based on the trust theory perspective, collective trust reflects shared norms and beliefs formed through repeated interactions between employees and management. Once collective trust is established at a high level, it may function as a reference framework through which employees evaluate managerial actions, thereby reducing the relative influence of individual-level factors such as transparency and ethical leadership. This finding is consistent with Wang et al. (2018), who reported that CTM operates as a weakening moderator in the relationship between workplace conditions and employee attitudes. Overall, the results suggest that collective trust can shape, and in some cases dilute, the direct effects of managerial practices on individual trust perceptions.

Overall, employee trust in this study appears to be primarily shaped by direct mechanisms stemming from transparency and ethical leadership. Both variables (transparency and ethical leadership) function as organizational signals that are directly observed and evaluated by employees in assessing managerial integrity, consistency, and goodwill. In contrast, collective trust in management (CTM) develops through social processes involving interactions among employees, where individual experiences and perceptions of management may spread and influence others within the organization. When trust weakens among certain individuals, it may trigger a ripple effect that shapes collective perceptions of management. In this context, CTM reflects not merely the aggregation of individual trust but also the outcome of ongoing social dynamics within the workplace.

Conclusion

This study aimed to examine the role of transparency and ethical leadership in shaping employee trust in management and to analyze the moderating role of collective trust in management. The findings indicate that employee trust is primarily influenced by direct managerial practices, particularly transparency and ethical leadership. Transparency, reflected in the clear, timely, and open communication of organizational information, and ethical leadership, demonstrated through fairness, consistency, and adherence to ethical values, significantly contribute to the development of a positive organizational climate. However, the results also show that trust within organizations is dynamic. CTM suggests that employee trust is not solely determined by individual perceptions but is also shaped by collective social processes within the organization. Consistent and fair managerial behavior is essential in preventing the formation and spread of negative collective perceptions that may weaken individual trust.

Limitations

Despite these contributions, this study has several limitations. The use of survey-based perceptual data may introduce subjective bias, and the cross-sectional design limits the ability to establish causal relationships or capture changes in trust over time. Additionally, the

research context was limited to organizations in Timor-Leste, which may reduce the applicability of the findings beyond the studied context cultural or organizational settings. Lastly, the measurement of CTM through the aggregation of individual perceptions captures shared values but does not fully explore the deeper interactional processes that shape collective trust.

Recommendation

Practically, organizations are encouraged to consistently implement transparency and ethical leadership through concrete managerial actions rather than merely normative statements. Fair and equal treatment of all employees is crucial to ensure that ethical and transparent practices are not perceived as selective. Furthermore, improving the timeliness of information delivery, particularly regarding operational and work-related matters, is essential; delayed communication may reduce perceptions of transparency even when information is ultimately disclosed. Future research is recommended to incorporate broader organizational contexts, adopt longitudinal designs, and further explore the social mechanisms underlying the formation and evolution of collective trust.

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Appendix

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	29.3571	15.577	.566	.774
P2	29.3117	15.379	.528	.780
P3	29.2403	15.609	.568	.774
P4	29.2468	15.926	.523	.781
P5	29.1818	16.280	.391	.801
P6	29.4351	15.450	.504	.784
P7	29.3117	15.745	.488	.786
P8	29.1429	15.653	.572	.774

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	29.1883	14.638	.500	.784
P2	29.1039	14.368	.524	.781
P3	29.4870	13.859	.514	.782
P4	29.4351	14.130	.507	.783
P5	29.3377	13.768	.520	.781
P6	29.2078	13.394	.583	.771
P7	29.2403	14.301	.516	.782
P8	29.1818	14.150	.465	.790

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	21.0519	8.416	.495	.744
P2	20.9481	8.416	.539	.733
P3	20.9481	8.468	.542	.732
P4	20.9481	8.167	.583	.721
P5	20.8506	8.206	.578	.723
P6	21.0974	8.886	.377	.775

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P1	8.3701	1.921	.575	.572
P2	8.2662	2.027	.523	.636
P3	8.3506	1.955	.501	.664

Reliability Statistics

Cronbach's Alpha	N of Items
.804	8

Reliability Statistics

Cronbach's Alpha	N of Items
.804	8

Reliability Statistics

Cronbach's Alpha	N of Items
.714	3

Reliability Statistics

Cronbach's Alpha	N of Items
.772	6

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.775	1.493		3.198	.002		
	TRP	.405	.062	.531	6.512	.000	.437	2.290
	ETL	.206	.064	.264	3.238	.001	.437	2.290

a. Dependent Variable: ETM

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.328	.179		141.395	.000
	X1_C	.317	.058	.416	5.456	.000
	M_C	.428	.116	.247	3.694	.000
	X1M	-.029	.008	-.235	-3.398	.001

a. Dependent Variable: ETM

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	25.334	.181		139.820	.000
X2_C	.237	.056	.304	4.250	.000
M_C	.533	.113	.308	4.737	.000
X2M	-.036	.009	-.296	-4.078	.000

a. Dependent Variable: ETM

Transparency

No	Item Question	Conceptual Meaning
1	I receive all the information I need from my management.	Disclosure
2	The information shared by management is easy to understand.	Clarity
3	The information I receive from my manager is delivered clearly.	Clarity
4	The information provided by my manager appears accurate and trustworthy.	Accuracy
5	The information given by my manager seems accurate and consistent with the facts.	Accuracy
6	Information from my manager is delivered before it is needed.	Timeliness
7	The information provided by my manager is delivered at the appropriate time.	Timeliness
8	I consider the topics or issues communicated by my manager to be relevant.	Relevance

Source: (Hossiep et al. 2021; Schnackenberg et al. 2021; Hossiep et al. 2024).

Ethical Leadership

No	Item Question
1	Management demonstrates strong concern for ethical and moral values.
2	Management communicates clear ethical standards to employees.
3	Management serves as a role model in ethical behavior through his/her decisions and actions.
4	Management is honest and can be trusted to tell the truth.
5	Management consistently acts fairly and ethically, even when it is difficult.
6	Management discusses the importance of honesty and integrity with employees.
7	Management can be trusted to fulfill its promises and commitments.

8	Management ensures that employees are held accountable for applying ethical practices in their work.
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Source: (Yukl et al 2013; cited in Cumlat et al. 2023).

Employee Trust

No	Item Question	Conceptual Meaning
1	The trust between my manager and me is mutual.	Authentic Behavior
2	I feel confident that management can be trusted to maintain the confidentiality of my personal information.	Authentic Behavior
3	I can openly share my deepest thoughts with my manager.	Interpersonal Connection and Care
4	Management shows empathy when I face challenges at work.	Interpersonal Connection and Care
5	Management regularly shares relevant information with employees.	Consistent Communication
6	Management provides me with the information I need to stay informed about work developments.	Consistent Communication

Source: (Fischer et al. 2023).

Collective Trust in Management

No	Item Question	Conceptual Meaning
1	Management can be relied upon to fulfill its promises.	Reliability
2	Management is sincere in trying to understand employees' perspectives.	Sincerity / Empathy
3	Management treats employees honestly.	Honesty / Integrity

Source: (Timming 2011)