



From organizational justice to task performance: Exploring the impact of goal congruence and individual creativity in a brazilian workplace

*De la justicia organizacional al desempeño de tareas:
explorando el impacto de la congruencia de objetivos y
la creatividad individual en un lugar de trabajo
brasileño*

Jonatas Dutra Sallaberry^{1,2*}, Luciana Klein¹,
Edicreia Andrade dos Santos¹

¹Universidad Federal de Paraná, Brasil

²Universidade do Contestado, Brasil

Received July 11, 2023; accepted February 1, 2024

Available online February 6, 2024

Abstract

This study aims to analyze the relationships between organizational justice, goal congruence, and creativity in the individual's task performance. Descriptive research, carried out based on a survey, with a sample of 468 employees of the Brazilian Federal Prosecution Office. To test the research hypotheses, structural equation modeling was used. The results demonstrate that interactional justice directly affects goal congruence and indirectly affects task performance. However, the relationships coming from distributive and procedural justice in this environment did not demonstrate effects on task performance and on goal congruence. This evidence indicates that the rigid regulatory structure in the distribution of benefits and in its process mitigates the relations of distributive and procedural justice, already established in literature. Other pieces of evidence also reinforce the influence of creativity on both goal congruence and task performance, and the effects of creativity moderation on the relationship between goal

* Corresponding author.

E-mail address: jonatas.sallaberry@hotmail.com (J. Dutra Sallaberry).

Peer Review under the responsibility of Universidad Nacional Autónoma de México.

<http://dx.doi.org/10.22201/fca.24488410e.2025.5131>

0186- 1042/©2019 Universidad Nacional Autónoma de México, Facultad de Contaduría y Administración. This is an open access article under the CC BY-NC-SA (<https://creativecommons.org/licenses/by-nc-sa/4.0/>)

congruence and task performance. This denotes the need of stimulating the creativity of civil servants in justice organizations.

JEL Code: D73, L21, L26

Keywords: performance; creativity; congruence; organizational justice

Resumen

Este estudio tiene como objetivo analizar las relaciones entre la justicia organizacional, la congruencia de objetivos y la creatividad en el desempeño de tareas individuales. Investigación descriptiva, realizada a partir de una encuesta, con una muestra de 468 empleados del Ministerio Público Federal de Brasil. Para probar las hipótesis de la investigación, se utilizó el modelado de ecuaciones estructurales. Los resultados revelan que la justicia interaccional tiene un impacto directo en la congruencia de objetivos y un impacto indirecto en el desempeño de tareas. Sin embargo, no se encontraron efectos de la justicia distributiva y procesal en el desempeño de tareas y la congruencia de objetivos en este entorno específico. Estos hallazgos indican que una estructura normativa rígida en la distribución de beneficios y en el proceso puede mitigar las relaciones de justicia distributiva y procesal, que ya están establecidas en la literatura. Además, se encontraron pruebas adicionales que respaldan la influencia de la creatividad en la congruencia de objetivos y el desempeño de tareas, así como los efectos de la moderación de la creatividad en la relación entre la congruencia de objetivos y el desempeño de tareas. Esto resalta la necesidad de fomentar la creatividad entre los empleados públicos en las organizaciones de justicia.

Código JEL: D73, L21, L26

Palabras clave: Desempeño; Criatividad; Congruência; Justicia Organizacional

Introduction

Literature on management accounting defines goal congruence as the compatibility between employee and organizational interests (Anthony & Young, 2003; Anthony & Govindarajan, 2008). According to Kennedy and Widener (2019), congruence is a two-step process that occurs first when employees understand the importance of goals and, second, when they engage in actions to achieve these goals. In order to drive employee behavior towards congruence, organizations use managerial controls and incentive contracts (Milgrom & Roberts, 1992; Kaplan & Atkinson, 1998; Anthony & Govindarajan, 2008).

In addition to managerial controls and incentives, authors such as Kaplan and Atkinson (1998), as well as Anthony and Govindarajan (2008), suggest that organizations can use social mechanisms to achieve congruence, specifically behavioral aspects, such as the perception of justice. In this line of reasoning, higher levels of organizational justice perception can induce the alignment between goals, as this would motivate the employee to act more consistently towards organizational interests. Organizational justice is conceptualized as the justice perceived by employees regarding intra-

organizational work relations, addressed mainly in three different dimensions: distributive, procedural, and interactional (Klein et al., 2019; Sotomayor, 2007). Literature suggests that higher levels of justice perception are associated with positive workplace attitude and behavior (Moorman, 1991; Rahim et al., 2000).

Klein and Colauto (2020), when analyzing the incentive contracts of Brazilian companies with decentralized structures, concluded that the perception of organizational justice is positively associated with congruence between personal and organizational goals. However, unlike private organizations, remuneration in the public sphere is not directly tied to task performance. Therefore, encouraging congruence permeates the behavior of civil servants (Sallaberry et al., 2021), because other aspects are needed to influence task performance, such as perceived organizational justice.

Some civil servants present goal congruence due to personal identification with the institution or work activity. In the case of civil servants in the Justice department of the Brazilian Federal Prosecution Office, goal congruence is not the only challenge. Also associated with task performance, individual creativity plays an important role in achieving organizational goals and superior performance (Kaveski & Beuren, 2020). To achieve a successful organizational creativity, the creation of a potentially inspiring idea by the individual is required, as well as its promotion and implementation (Caniëls et al., 2014; Muzzio, 2017). Thus, managerial support is needed to allocate resources and legitimize individual creativity (Dal Magro et al., 2023). In this sense, it is argued that a creative idea only has the potential to generate superior results when the interests of employees are congruent with those of the organization.

Therefore, given the framework of behavioral elements, this study aims to analyze the relationships between organizational justice, goal congruence, and creativity in an individual's task performance. The research seeks to improve these discussions by integrating theory and practice in the organizational segment of justice. Theoretically, the findings contribute to the literature concerning the effects of creativity on the relationship between goal congruence and performance in segments with greater sensitivity to organizational justice — the justice system (Sallaberry et al., 2021). From a practical standpoint, considering that the human factor represents the most important resource and that the efficiency of public institutions is highly influenced by the behavior of its employees (Calin, 2015). This evidence can help in managing human resources and communication control systems, so that creativity can contribute to the relationship between perceived justice and greater task performance.

Theoretical framework

Organizational justice, goal congruence and task performance

Organizational justice has constantly received attention from behavioral literature (Abbas & Wu, 2021), as it contemplates the individual's perceptions of justice regarding the treatment given by the organization to its members (Akram et al., 2020). The development of organizational justice is a result of Adams (1965) seminal work, who proposed the Equity Theory, which emphasizes the employees' perception on their remuneration and results (Cohen-Charash & Spector, 2001). It is usually approached in three dimensions: distributive, procedural, and interactional (Demir et al., 2017). Distributive justice is concerned with the results and rewards distribution and with how the individual perceives the proportion between his investment and the rewards received (Barradas, 2012).

As a result of the distributive dimension's inability to fully explain and predict reactions to perceived injustices (Folger, 1984), research has turned to procedural justice (Cropanzano & Randal, 1993). Procedural justice corresponds to the individual's perception of equity in procedural components, that regulates the allocation process of the social system (Leventhal, 1980). Therefore, procedural justice stems from the process by which results are achieved.

With the development of the analysis of procedural justice, studies revealed that interpersonal characteristics such as the quality of treatment had a great influence on judgments of procedural justice, paving the way for the development of the notion of interactional justice (Bies & Moag, 1986). Interactional justice is focused on the interpersonal aspect of organizational practices, specifically the interpersonal treatment and management's communication with employees (Cohen-Charash & Spector, 2001). Thus, as these dimensions are empirically different from each other (Colquitt et al., 2001), the concept of organizational justice has clearly reached a multidimensional approach (Fernández-del-Río et al., 2022).

The dimensions of justice influence several organizational aspects, including the congruence between personal and organizational goals. Goal congruence represents an alignment between the objectives of individuals and those of the organization. Therefore, the effects of goal congruence can be described as the degree to which organization members are motivated to behave in accordance with the organizational goals (Gottschalg & Zollo, 2007). In this context, organizational justice positively affects the congruence of personal and organizational goals, by encouraging people to pursue organizational goals, it works as an enforcement for attitude change towards the interests of the organization and, thus, has the potential to change interests in future decisions (Cugueró-Escofet et al., 2016; Klein & Colauto, 2020). Hence, the following hypothesis is proposed:

H₁: Perceptions of (a) distributive, (b) procedural, and (c) interactional justice are positively associated with congruence between personal and organizational goals.

According to Supeli and Creed (2014), goal congruence directly affects the attitudes and behaviors of the agents involved, correlating with job satisfaction and organizational commitment and reflecting on work and task performance (Cable & Derue, 2002; Klein & Colauto, 2020). As the central purpose of a management control system, goal congruence achieves the best performance for the benefit of the organization when the goals are also the best for the individual (Anthony & Govindarajan, 2003; Cugueró-Escofet et al., 2016), encouraging people to pursue their own goals, as well as those of the organization, whose changes can alter performance (Cugueró-Escofet et al., 2016; Klein & Colauto, 2020). In light of this, a second hypothesis is proposed:

H₂: The congruence between personal and organizational goals is positively associated with task performance.

An individual's perceptions of fair treatment in task and reward distribution, as well as the process used to arrive at those decisions, can influence their behavior (Fernández-del-Río et al., 2022). When these employees do not feel contemplated with fair treatment, they may become prone to behavior that is harmful to the organization, i.e., exhibiting lower task performance (Grijalva & Newman, 2015).

According to Zheng et al. (2017) and Fernández-del-Río et al. (2022), low perception of organizational justice can serve as a trigger for deviant behavior against the organization. According to Cugueró-Escofet et al. (2016), based on perceptions arising from the organizational context, such as the attribution of justice between representatives and employees, the alignment of goals encourages the individual to take action in the best organizational interest, which positively influences task performance. Therefore, a third hypothesis is proposed:

H₃: Perceptions of (a) distributive, (b) procedural, and (c) interactional justice are positively associated with task performance mediated by goal congruence.

Effects of individual creativity on goal congruence and task performance

Creativity can be described as an aggregation of expertise, creative thinking, and motivation for a given task (Kaveski & Beuren, 2020; Dal Magro et al., 2023). In this context, expertise refers to the knowledge of a subject obtained through formal and informal education, motor, cognitive, and perceptive skills (Zhou & Shalley, 2008). Creative thinking adds value and opens up new perspectives for problem-solving based on the evolution of what already exists (Kaveski & Beuren, 2020; Zhou & Shalley, 2008). The motivation for the task, on the other hand, stems from the individual's attitude toward its resolution (Zhou & Shalley, 2008).

For Kaveski and Beuren (2020), the organizational context allows creativity to positively influence work performance, since more creative employees tend to be more skilled and agile in solving problems or meeting their goals, increasing the organization's performance. Relations proposed in the literature reinforce this connection between employees' creativity and their work performance (Bodla & Naeem, 2014; Gong, Huang & Farh, 2009; Zhang & Bartol, 2010). Team creativity promotes the development of innovative solutions to ensure organizational perpetuity, and enables the search for solutions that align personal and organizational goals (Amabile, 1997; Cools et al., 2017; Silva et al., 2020). Thus, the following hypothesis is proposed:

H₄: Individual creativity is positively associated with (a) task performance and (b) goal congruence.

Cools et al. (2017) argue that the goals lead to the structuring of the decision problem, which demands creativity, since traditional solutions do not fit all available parameters (Speklé et al., 2017). Within these limits, employees can make choices about their actions (Amabile et al., 1996). In this direction, the findings of Zhang and Bartol (2010) and Bodla and Naeem (2014) show that creativity serves as a mediate in the relationship between goals and performance. Therefore, creativity also provides guidance and improves understanding about the relationship between action and outcome (Kaveski & Beuren, 2020; Dal Magro et al., 2023). Using the same approach that proposes the relationship between goal congruence and creativity, it is possible to indicate that creativity, through innovative and differentiated solutions, can also affect the relationship between goal congruence and task performance (Amabile, 1997; Cools et al., 2017). In light of this, the following hypothesis is proposed:

H₅: Congruence between goals is positively associated with task performance moderated by individual creativity.

Based on the stated hypotheses, Figure 1 expresses the proposed theoretical model. In this model, organizational justice is associated with goal congruence, which affects task performance. Also, individual creativity is associated with congruence and task performance, the latter directly and through moderation.

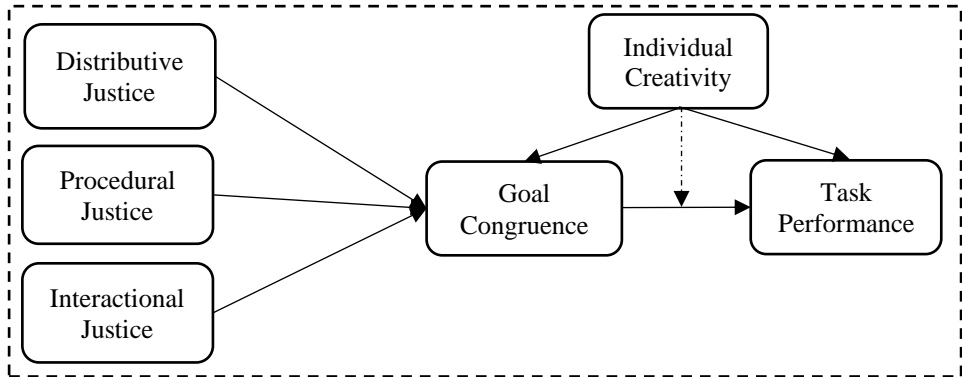


Figure 1. Theoretical research model
Source: The authors (2023)

Methodological procedures

Population and sample

This research was performed through a survey among 468 civil servants of the Brazilian Federal Prosecution Office, randomly chosen from a pool of 4000 civil servants. To validate the required sample size and statistical power, the total effect of four predictor variables (distributive justice, procedural justice, interactional justice, and goal congruence) on the dependent variable (task performance), which has the most determinants, was considered. Therefore, a sufficient sample size was calculated, with a median effect of 0.15 (f^2) and test power of 95%, corresponding to a 5% significance level (f test., LMR, SD 0, a priori), which required a minimum sample of more than 129 valid responses, based on the application of the G*Power software (Faul et al., 2009; Hair Jr. et al. 2021).

We considered the possibility of non-response bias. However, based on the characteristics of gender, education, and career collected from the sample, it is clear that there is no discrepancy in the characteristics of the population (Armstrong & Overton, 1977). Also, the profile of the first 75% of respondents is similar to the averages with the 25% final respondents, assigned as the profile of non-respondents (Li & Calantone, 1998). The descriptive analysis of the data allows us to understand the characteristics of the researched sample, as shown in Table 1.

Table 1
 Respondent characteristics

Gender	N	(%)	Education	N	(%)	Career	N	(%)
Feminine	242	51.70	High School or High School with Technical Specialization	18	3.85	Technician	303	64.74
Masculine	224	47.90	Higher Education Post-graduation Specialization Course (Lato sensu)	147	31.41	Analyst	127	27.14
I would rather not respond	2	0.43	Master's or Doctorate's Degree	273	58.33	Commissioned or Appointed	38	8.12
Total	468	100	Total	468	100	Total	468	100

Source: Research data

According to the data, it is evident that most of the sample is composed of women (n = 242), although there is a relative balance. It is observed that 303 civil servants have a postgraduate degree, both lato sensu (58.33%) and stricto sensu (6.41%). Regarding career, approximately 65% of the staff (the majority) are technicians.

Research instrument

The survey was conducted through a virtual platform SurveyMonkey, whose link was sent via institutional email between February 8 and April 15, 2021. Figure 2 shows the research instrument.

Variables	Code	Item	Reference
Task Performance	PER1	In telework, the accuracy of work performed increases	Mahama and Cheng (2013); Souza and Beuren (2018)
	PER2	In telework, the quantity of work performed increases	
	PER3	In telework, operating efficiency increases	
	PER4	In telework, the satisfaction of my users/bosses increases	
	PER5	In telework, punctuality in meeting delivery deadlines increases	
Goal Congruence	COB1	There is similarity between my organization's collective goals and my personal goals	Supeli and Creed (2014)
	COB2	The goals I set for myself are congruent with those of my organization	
	COB3	So far, I feel that I have achieved the goals that the organization had for me	
	COB4	So far, I feel I have been able to contribute to my organization achieving its goals	
Distributive Justice	JD1	The rewards I get are fair if taking my professional experience into account	Klein and Colauto (2020); Rego (2002)
	JD2	The rewards I get are fair if taking my responsibilities in the company into account	

	JD3	The rewards I get are fair if taking the stress and pressures from my activities into account	
	JD4	The rewards I get are fair if taking into account how seriously I do my job	
	JD5	The rewards I get are fair if taking my effort to do my activities into account	
	JP1	I believe the criteria previously established and used for promotions in my company are fair	
	JP2	I believe procedures (administrative, performance evaluation, operational, presentation of scopes) in my institution help decisions to be taken with no personal favors	
Procedural Justice	JP3	I believe my company decisions are taken in a consistent way for all trustees	
	JP4	I believe the bosses in my company collect precise information before taking professional decisions that affect me	
	JP5	The organization has mechanisms that allow employees to appeal their decisions if they seem to be unfair	
	JJ1	My bosses show genuine interest in my professional activities	
	JJ2	My bosses treat me honestly and ethically	
	JJ3	My bosses are frank and assertive to me	
Interactional Justice	JJ4	My bosses listen to my points of view before they decide about matters that concern me	
	JJ5	When my bosses take decisions about my work I receive explanations that make sense	
	JJ6	When my bosses take decisions about my work they discuss the implications of such decisions with me	
	CRI1	I regularly come up with creative ideas	
	CRI2	I regularly experiment with new concepts and ideas	
	CRI3	I regularly carry out tasks in ways that are resourceful	
	CRI4	I often engage in problem-solving in clever, creative ways	Moulang (2015);
Creativity	CRI5	I often search for innovations and potential improvements within my business unit	Kaveski and Beuren (2020)
	CRI6	I often generate and evaluate multiple alternatives for novel problems within my business unit	
	CRI7	I often generate fresh perspectives on old problems	

Figure 2. Research tool
 Source: The authors (2023)

The items were answered using a five-point Likert scale. The instrument also supported other profile survey variables, such as gender, position, age, and time in the organization. It is worth mentioning that, after translating the items into Portuguese, they were again converted into English, in order to certify the correct translation. The research instrument underwent two pre-tests. First, it was submitted to the evaluation of two doctoral students in Accounting and two professors in the Management area, who suggested improvements, which were promptly considered. The second pre-test was conducted with 2 civil servants who contributed to the alignment of the language with their daily practices. In synthesis, the adjustments to the instrument referred to suggestions to present questions to respondents randomly among

the items of the dimensions of the organizational justice construct; to include the mention of teleworking in the task performance construct due to all participants working remotely during the data collection period; and to correct some terms of the constructs that denoted the understanding of the issue for a private company and not a public entity.

Data analysis procedures

We considered the risk of common method bias. This bias risk arises from attributing responses to dependent and independent variables by the same method, which can determine most of the variances, thus increasing or decreasing the degrees of the relationships. Following the premises of Podsakoff et al. (2003), to minimize such risks, the variables were collected with different measurement metrics (Likert, continuous scales, and interspersed categorical guides); different question structures; questions that sought clearly different responses in order to avoid inaccuracies, validated in the analysis of specialists; and finally, confirmatory factor analysis was applied to validate that the loads are directed to different factors.

Data analysis was performed using the Structural Equation Modeling (SEM) technique estimated from Partial Least Squares (PLS), using SmartPLS 3.3 software. This technique makes it possible to estimate a series of multiple separate but interdependent regressions simultaneously, by specifying the structural model (Hair Jr. et al., 2021; Ringle et al., 2015). For the analysis, the measurement model was evaluated first, followed by the structural model. Validations stemmed from bootstrapping analyzes (PLS), which are the best alternative to test mediation hypotheses and provide a rigorous test of the importance of direct and indirect effects, evaluating and comparing indirect effects in mediation models.

The analysis also advanced in the interrelationships between variables by mediation and moderation. The mediation test is understood as a mechanism by which the independent variable influences the dependent variable through the transmission of effects of the mediating variable. The applied moderation, on the other hand, affects the direction or strength of the relationship between an independent variable and a dependent variable (Gardner et al., 2017).

Analysis and discussion of the results

Structural equations

To validate the measurement model, the reliability of the indicators that compose the research

instrument was first assessed. According to Hair Jr. et al. (2021), factor loadings above 0.708 indicate that the construct explains more than 50% of the variance of the indicator. At this stage, all indicators showed satisfactory coefficients, except for one Procedural Justice indicator (PJ5). Then, Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE) (Hair Jr. et al., 2021) were observed, as shown in Table 2.

Table 2
Measurement Model Adequacy Indexes

	Constructs	Cronbach's alpha	CR	AVE
COB	Goal Congruence	0.826	0.885	0.658
PER	Task Performance	0.876	0.91	0.671
CRI	Creativity	0.911	0.93	0.655
JD	Distributive Justice	0.972	0.978	0.9
JI	Interactional Justice	0.949	0.96	0.798
JP	Procedural Justice	0.882	0.92	0.742

Source: Research data

The average variance extracted (AVE) analysis shows that all loads were higher than recommended by the literature: the values were equal to or greater than 0.5 (Hair Jr. et al., 2021). The Composite Reliability and Cronbach's Alpha indicators met the borderline values considered satisfactory: all above 0.7 for the latent variables. This indicates that the sample is theoretically free of bias and that the data collection instrument is reliable (Hair Jr. et al., 2021).

Table 3
Discriminant Validities

	Constructs	COB	CRI	JD	JI	JP	PER
COB	Goal Congruence	0.811					
CRI	Creativity	0.327	0.810				
JD	Distributive Justice	0.257	0.043	0.949			
JI	Interactional Justice	0.465	0.175	0.419	0.894		
JP	Procedural Justice	0.355	0.131	0.598	0.629	0.861	
PER	Task Performance	0.490	0.226	0.245	0.220	0.236	0.819

Source: Research data

Next, the discriminant validity of the constructs was estimated to assess their independence, i.e., whether there is an empirical distinction between the constructs. It was identified, as shown in Table 3 (shaded values), that there is discriminant validity (Fornell & Larcker, 1981). After the validation of the measurement model, the adjustments of the structural model are evaluated.

The analysis of the structural model allows the statistical validation of the relationships between constructs and of the connections built according to the structure of a theoretically based path diagram

(Hair Jr. et al., 2021). To assess the validity of the structural model, the following criteria are analyzed: (i) size and significance of the path coefficients, (ii) Pearson determination coefficients (R^2) using the Bootstrapping technique, (iii) Predictive Relevance (Q^2) on the blindfolding platform, and (iv) effect sizes (f^2) (Hair Jr. et al., 2021).

Table 4
Structural model adjustments

	R^2	f^2	Q^2	VIF	
				Goal Congruence	Task Performance
Goal Congruence	0.281	0.265	0.184		1.120
Task Performance	0.265	0.087	0.174		
Creativity		0.007		1.035	1.120
Distributive Justice		0.003		1.569	
Interactional Justice		0.105		1.688	
Procedural Justice		0.003		2.138	

Source: Research Data

The R^2 values indicate how much the model explains a given variable, indicating the percentage of variance of an endogenous variable explained by the structural model (Ringle, Silva & Bido, 2014), which demonstrated the ability to explain 28.1% of the goal congruence and 26.5% of the individual's task performance. The f^2 , which assesses whether there is a substantial impact on the dependent construct when an independent construct is omitted from the model, demonstrated small and large model effects, considering the values for f^2 suggested by Hair Jr. et al. (2021). The Q^2 criterion (which shows how close the model is to what is expected from it) was sufficient in predicting the model, as the results must be greater than zero (Hair Jr. et al., 2021). The variance inflation factor (VIF) metric, for assessing collinearity limited to the coefficient value of 5, proved to be satisfactory (Hair et al., 2021).

Finally, Table 5 shows the structural relationships between the research variables, indicated by the path coefficients, with the research hypotheses tested using Student's t test. Regarding the research hypotheses, H_2 , H_4 , and H_5 were confirmed, while H_1 and H_3 were partially confirmed, as will be discussed in the chapter on the analysis of results.

Table 5
Effects between constructs

Structural Relationship	β	t-value	p-value	Hypothesis
Distributive Justice -> Goal Congruence	0.060	1.335	0.091	
Interactional Justice -> Goal Congruence	0.356	5.937	0.000***	H1
Procedural Justice -> Goal Congruence	0.062	1.083	0.139	
Goal Congruence -> Task Performance	0.465	8.657	0.000***	H2
Interactional Justice -> Goal Congruence -> Task Performance	0.166	4.660	0.000***	

Distributive Justice -> Goal Congruence-> Task Performance	0.028	1.265	0.103	H3
Procedural Justice -> Goal Congruence -> Task Performance	0.029	1.079	0.140	
Creativity -> Goal Congruence	0.254	5.999	0.000***	H4
Creativity -> Task performance	0.074	1.710	0.044*	
Creativity x Goal Congruence -> Task performance	0.174	3.552	0.000***	H5

Note: N = 468. * p < 0.05; ** p < 0.01; *** p < 0.001

Source: Research Data

Result discussion

The first hypothesis (H₁), which deals with the relationship between the dimensions of organizational justice and goal congruence, was confirmed for interactional justice (β : 0.356; p-value: 0.000), but rejected for distributive justice (β : 0.060; p-value: 0.091) and procedural justice (β : 0.062; p-value: 0.139). This result shows that the individual's goals are aligned with the organizational ones when they perceive fair treatment in the organization's interpersonal treatment and communications (Bies & Moag, 1986; Cohen-Charash & Spector, 2001; Gottschalg & Zollo, 2007), corroborating the findings of Cugueró-Escofet et al. (2016) and Klein and Colauto (2020). Regarding the influencing dimensions of distributive and procedural justice, the results did not confirm the theoretical propositions.

The second hypothesis (H₂) validated, in the direct or positive sense, the relation between goal congruence and task performance (β : 0.465; p-value: 0.000). Thus, the influence of congruence between individual and organizational goals results in an improvement of task performance of individuals (Cable & Derue, 2002; Supeli & Creed, 2014). In summary, as the individual increases his performance to achieve his personal goals, he also approaches the goals of the organization.

The third hypothesis (H₃), as the relations tested in the first hypothesis, also presented conflicting results, confirming only the influence of the mediation of the dimension of interactional justice (β : 0.166; p-value: 0.000), while the relations mediated with distributive (β : 0.028; p-value: 0.103) and procedural (β : 0.029; p-value: 0.140) justice were rejected. This confirmation of the mediation of goal congruence in the relationship between distributive justice and task performance (Fernández-del-Río et al., 2022; Zheng et al., 2017) reinforces the proposition that the alignment of objectives captures the perception of a process of positive personal interaction and organizational communication, leading to better performance.

Even so, this alignment of objectives was not able to mediate the perception of fairness in the processing and distribution of results or tasks. This sterilization of the influence of benefit distribution and its process is possibly due to bureaucratic and fixed regulatory mechanisms, which already establish the form and amount of benefit distribution in the public sector.

This connection to the bureaucratic process makes it difficult to achieve objectives that depend on quick and creative decisions within the institution. There are several activities that depend on the development of research and control methodologies for new social demands, investigations for emerging crimes, and even the response to administrative contingencies in the organization's daily operations that require innovative and immediate administrative solutions (Santos et al., 2022). In managerial terms, there are few discretionary incentives for supervisors, while others are not desired by the internal public, such as the allocation of managerial functions, whose turnover has increased significantly due to the handover of positions in favor of hybrid or telework workdays (Sallaberry et al., 2021).

The fourth hypothesis (H₄), that deals with creativity influence on goal congruence and task performance, was confirmed for both relationships, denoting that creativity positively influences the goal congruence of the individual and of the organization (β : 0.254; p -value: 0.000), as well as task performance, although to a lesser extent (β : 0.074; p-value: 0.044). This evidence confirms previous propositions and findings that state creative thinking develops utilitarian mechanisms and motivates the alignment of personal and organizational goals (Amabile, 1997; Cools et al., 2017; Silva et al., 2020; Zhou & Shalley, 2008). Likewise, the findings confirm, in the context of the justice system, that creativity solves problems and improves task performance (Kaveski & Beuren, 2020; Zhou & Shalley, 2008). Furthermore, motivation stems from the individual's attitude towards task resolution (Bodla & Naeem, 2014; Gong et al., 2009; Zhou & Shalley, 2008; Zhang & Bartol, 2010).

Finally, the fifth hypothesis (H₅), which empirically tested the moderating power of creativity in the relationship between goal congruence and task performance, was also validated (β : 0.174; p-value: 0.000). Based on Amabile et al. (1996), which points out that employees make choices about their actions, and in Cools et al. (2017), who states that objectives lead to the structuring of a decision problem, it can be said that creativity provides alternative solutions to the traditional ones, while using the available resources, allowing the goal congruence to lead to better task performance. Thus, the evidence extends the previous indications that creativity mediates task performance (Bodla & Naeem, 2014; Zhang & Bartol, 2010) to also moderate performance.

Conclusions

This study, developed with the objective of analyzing the relationships between organizational justice, goal congruence, individual creativity, and task performance, found evidence that allowed answering the research question through the rejection or confirmation of the proposed hypotheses. Thus, the results indicate directions for the emphasized themes, mainly in public organizations and in the justice system.

The synthesis of the results allows establishing positive and direct connections between the dimensions of organizational justice with the congruence of objectives, and indirect ones with task performance. We emphasize the findings of the dimension of interactional justice in an environment that, in theory, has greater sensitivity to the precepts of organizational justice. Both distributive and procedural justices had no obvious relationship with congruence of objectives or congruence-mediated task performance in the context of justice organizations. This absence of typical determinant effects is partly due to the absence of benefits subject to discretionary distribution and the existence of rules and regulations that establish the already institutionalized distribution process in the organization.

The goal congruence had its participation reinforced in the relationships between the research variables, as already recognized in the literature. It is related mainly to task performance, but also to creativity, including the mediation of the relationship between organizational (interactional) justice and task performance. Creativity, in addition to being related to goal congruence, showed a direct relationship with task performance and was in moderation with the goal congruence, as already expected.

Despite employing variables and hypotheses already established in the literature, the grouping of these variables and their relationships in the actual context of the sample allows for evidence that provides significant contribution. The study allowed to empirically confirm that creativity can moderate the relationship between congruence of objectives and task performance. In addition, the absence of statistical significance in the relations of distributive and procedural justice in the investigated field reveals segments and situations where traditional structures have their typical relations turned innocuous, due to rigid control systems.

Within the scope of professional practice, it is important to highlight that the perception of interactional justice in institutional communications and between individuals in the justice system as something of importance is a significant contribution to management, as this was the only structural relationship that was related to the goal congruence and with task performance. In addition, it signals the relevance of creativity as a central characteristic for individuals, which can influence the task performance and the congruence between their objectives and those of the organization, as well as moderate this relationship.

Inherent to the research process, some limitations were observed regarding its sample, comprised of a single organizational segment (the justice system), which hinders the possibility of generalizing the evidenced findings. Thus, future research can extend the application of the instrument to professionals from different entities from different branches of the State, such as the executive, the legislative and the judiciary; who work on middle and end activities, in person or remotely, to compare results. Furthermore, due to the exceptionality of data collection during the Covid-19 pandemic period, it is possible that some relationships were influenced by the contingencies of labor relations in a domestic

environment, that is, in remote work. Therefore, it is recommended to check in the future after the return to post-pandemic normality, whether the results remained or changed, which can be carried out through qualitative research by conducting interviews with some professionals.

Based on the evidence obtained in the study, and also considering the limitations presented, it is relevant to discuss the questions and reflections about the causes and consequences of organizational justice more deeply. In particular, further investigations based on the distributive and procedural dimensions with individuals from organizations of the justice system are recommended, including the identification of the possible benefits distributed. Also, the importance of replicating the research with other samples from the context of Spanish-American or English-speaking countries that have different aspects of the legal and structural systems of the Brazilian entity is highlighted.

Acknowledgements

The authors would like to thank the Academic Publishing Advisory Center (Centro de Assessoria de Publicação Acadêmica, CAPA – <http://www.capa.ufpr.br>) of the Federal University of Paraná (UFPR) for assistance with English language translation and developmental editing.

References

- Abbas, W., & Wu, W. (2021). Organizational Justice, Leader Humility, and Service Employees' Innovative Behavior in a Collectivistic Culture: The Case of Pakistan. *Revista Brasileira de Gestão de Negócios*, 23, 153-179. <https://doi.org/10.7819/rbgn.v23i1.4094>
- Adams, J. S. (1965). Inequity in social exchange. In *Advances in experimental social psychology* (Vol. 2, pp. 267-299). Academic Press.
- Akram, T., Lei, S., Haider, M. J., & Hussain, S. T. (2020). The impact of organizational justice on employee innovative work behavior: Mediating role of knowledge sharing. *Journal of Innovation & Knowledge*, 5(2), 117-129. <https://doi.org/10.1016/j.jik.2019.10.001>
- Amabile, T. M., Conti, R., Coon, H., Lazenby, J., & Herron, M. (1996). Assessing the work environment for creativity. *Academy of management journal*, 39(5), 1154-1184. <https://doi.org/10.5465/256995>
- Amabile, T. M. (1997). Entrepreneurial creativity through motivational synergy. *The journal of creative behavior*, 31(1), 18-26. <https://doi.org/10.1002/j.2162-6057.1997.tb00778.x>
- Armstrong, J. S., & Overton, T. S. (1977). Estimating Nonresponse Bias in Mail Surveys. *Journal of Marketing Research*, 14(3), 396-402. <https://doi.org/10.1177/002224377701400320>

- Anthony, R. N., & Govindarajan V. (2008). *Sistemas de controle gerencial* (12a ed.). Sao Paulo: McGraw-Hill
- Anthony, R. N., & Young, D. W. (2003). *Management Control in Nonprofit Organizations*. McGraw-Hill Irwin. New York, 495-500.
- Barradas, M. G. S. B. (2012). *Análise da relação entre a percepção de justiça organizacional e o burnout em professores do ensino superior*. Dissertação (Mestrado em Gestão Estratégica de Recursos Humanos) - Escola Superior de Ciências Empresariais, Instituto Politécnico de Setubal.
- Bies, R. J., & Moag, J. F. (1986). Interactional justice: Communication criteria of fairness. In R. J. Lewicki, B. H. Sheppard, & M. H. Bazerman (Eds.), *Research on negotiations in organizations* (Vol. 1, pp. 43–55). Greenwich, CT: JAI Press.
- Bodla, M. A., & Naem, B. (2014). Creativity as mediator for intrinsic motivation and sales performance. *Creativity Research Journal*, 26(4), 468-473. <https://doi.org/10.1080/10400419.2014.961783>
- Cable, D. M., & DeRue, D. S. (2002). The convergent and discriminant validity of subjective fit perceptions. *Journal of applied psychology*, 87(5), 875 –884. <https://doi.org/10.1037/0021-9010.87.5.875>
- Calin, F. M. (2015). The analysis of the organizational civic behavior in the public institutions. *Procedia-Social and Behavioral Sciences*, 190, 384-392. <https://doi.org/10.1016/j.sbspro.2015.05.015>
- Caniëls, M. C. J., Stobbeleir, K. D., & Clippelee, I. D. (2014). The antecedents of creativity revisited: a process perspective, *Creativity and Innovation Management*, 23(2), 96-110. <https://doi.org/10.1111/caim.12051>
- Cohen-Charash, Y., & Spector, P. E. (2001). The role of justice in organizations: A meta-analysis. *Organizational behavior and human decision processes*, 86(2), 278-321. <https://doi.org/10.1006/obhd.2001.2958>,
- Colquitt, J. A., Conlon, D. E., Wesson, M. J., Porter, C. O., & Ng, K. Y. (2001). Justice at the millennium: a meta-analytic review of 25 years of organizational justice research. *Journal of Applied Psychology*, 86(3), 425-445. <https://doi.org/10.1037/0021-9010.86.3.425>
- Cools, M., Stouthuysen, K., & Van den Abbeele, A. (2017). Management control for stimulating different types of creativity: The role of budgets. *Journal of Management Accounting Research*, 29(3), pp. 1-21. <https://doi.org/10.2308/jmar-51789>
- Cropanzano, R., & Randall, M. L. (1993). Injustice and work behavior: A historical review. In R. Cropanzano (Ed.), *Justice in the workplace: Approaching fairness in human resource management* (pp. 3–20). Hillsdale, NJ: Erlbaum.
- Cugueró-Escofet, N., Fito, M., & Rosanas, J. M. (2016). Integrating Justice and Trust in Management Control Systems: How to Generate Goal Congruence and Long-Term Fairness Coherent with

- the Firm's Mission. IESE Business School Working Paper No. 1145-E, <http://doi.org/10.2139/ssrn.2844116>
- Dal Magro, C. B., Silva, T. B. D. J., Lavarda, C. E. F., & Ferla, R. (2023). Different ways of using the budget affect the empowerment and creativity of managers. *Contaduría y Administración*, 68(2), 381. <http://doi.org/10.22201/fca.24488410e.2023.3161>
- Demir, M., Guney, S., Akyurek, S., Ugural, M., & Aslan, I. (2017). Efeito do entendimento de justiça organizacional dos gerentes sobre o nível de comprometimento organizacional e satisfação no trabalho dos funcionários. *Revista de Cercetare si Interventie Sociala*, 58, 146. Available in: https://www.rcis.ro/images/documente/rcis58_09.pdf Consulted: 12/3/2021.
- Faul, F., Erdfelder, E., Buchner, A., & Lang, A.G. (2009). Statistical power analyses using G*Power 3.1: tests for correlation and regression analyses. *Behavior Research Methods*, 41(4), 1149-1160. <https://doi.org/10.3758/BRM.41.4.1149>
- Fernández-del-Río, E., Castro, Á., & Ramos-Villagrasa, P. J. (2022). Dark Tetrad and workplace deviance: Investigating the moderating role of organizational justice perceptions. *Frontiers in psychology*, 13, 6694. <https://doi.org/10.3389/fpsyg.2022.968283>
- Folger, R. (1984). Perceived injustice, referent cognitions, and the concept of comparison level. *Representative Research in Social Psychology*, 14, 88–108.
- Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics. *Journal of Marketing Research*, 18(3), 382- 388. <https://doi.org/10.1177/002224378101800313>
- Gardner, R. G., Harris, T. B., Li, N., Kirkman, B. L., & Mathieu, J. E. (2017). Understanding “it depends” in organizational research: A theory-based taxonomy, review, and future research agenda concerning interactive and quadratic relationships. *Organizational Research Methods*, 20(4), 610-638. <https://doi.org/10.1177/1094428117708856>
- Gong, Y., Huang, J. C., & Farh, J. L. (2009). Employee learning orientation, transformational leadership, and employee creativity: The mediating role of employee creative self-efficacy. *Academy of management Journal*, 52(4), 765-778. <https://doi.org/10.5465/amj.2009.43670890>
- Gottschalg, O., & Zollo, M. (2007). Interest alignment and competitive advantage. *Academy of management review*, 32(2), 418-437. <https://doi.org/10.5465/amr.2007.24351356>
- Grijalva, E., & Newman, D. A. (2015). Narcissism and counterproductive work behavior (CWB): Meta-analysis and consideration of collectivist culture, Big Five personality, and narcissism's facet structure. *Applied Psychology*, 64(1), 93-126. <https://doi.org/10.1111/apps.12025>

- Hair Jr, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). Partial least squares structural equation modeling (PLS-SEM) using R: A workbook (p. 197). Springer Nature.
- Kaplan, R., & Atkinson, A. (1998). *Advanced management accounting* (3rd ed.). USA: Prentice Hall.
- Kaveski, I. D. S., & Beuren, I. (2020). Influência dos sistemas de controle gerencial e da criatividade sobre o desempenho no trabalho. *Cadernos EBAPE*. BR, 18(3), 543-556. <https://doi.org/10.1590/1679-395120190024>
- Kennedy, F. A., & Widener, S. K. (2019). Socialization mechanisms and goal congruence. *Accounting, Organizations and Society*, 76, 32-49. <https://doi.org/10.1016/j.aos.2019.01.004>
- Klein, L., Beuren, I. M., & Dal Vesco, D. (2019). Effects of the management control system in unethical behaviors. *RAUSP Management Journal*, 54, 54-76. <https://doi.org/10.1108/RAUSP-06-2018-0036>
- Klein, L., & Colauto, R. D. (2020). Percepção de justiça organizacional em contratos de incentivos e seu efeito na congruência entre objetivos pessoais e organizacionais. *Revista Brasileira de Gestão de Negócios*, 22, 582-607. <https://doi.org/10.7819/rbgn.v22i3.4066>
- Leventhal, G. S. (1980). What should be done with equity theory? In *Social exchange* (pp. 27-55). Springer US.
- Li, T., & Calantone, R. J. (1998). The Impact of Market Knowledge Competence on New Product Advantage: Conceptualization and Empirical Examination. *Journal of Marketing*, 62(4), 13-29. <https://doi.org/10.1177/002224299806200402>
- Mahama, H., & Cheng, M. M. (2013). The effect of managers' enabling perceptions on costing system use, psychological empowerment, and task performance. *Behavioral Research in Accounting*, 25(1), 89-114. <https://doi.org/10.2308/bria-50333>
- Milgrom, P., & Roberts, J. (1992). *Economics, Organization & Management*. Prentice Hall, New York.
- Moorman, R. H. (1991). Relationship between organizational justice and organizational citizenship behaviors: Do fairness perceptions influence employee citizenship? *Journal of Applied Psychology*, 76, 845-855. <https://doi.org/10.1037/0021-9010.76.6.845>
- Moulang, C. (2015). Performance measurement system use in generating psychological empowerment and individual creativity. *Accounting & Finance*, 55(2), 519-544. <https://doi.org/10.1111/acfi.12059>
- Muzzio, H. (2017). Indivíduo, liderança e cultura: evidências de uma gestão da criatividade. *Revista de Administração Contemporânea*, 21, 107-124. <https://doi.org/10.1590/1982-7849rac2017160039>

- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: a critical review of the literature and recommended remedies. *Journal of applied psychology*, 88(5), 879. <https://doi.org/10.1037/0021-9010.88.5.879>
- Rahim, M. A., Magner, N. R., & Shapiro, D. L. (2000). Do justice perceptions influence styles of handling conflict with supervisors? What justice perceptions, precisely? *International journal of conflict management*, 11(1), 9-31. <https://doi.org/10.1108/eb022833>
- Rego, A. (2002). Comprometimento afetivo dos membros organizacionais: o papel das percepções de justiça. *Revista de Administração Contemporânea*, 6(2), 209-241. <https://doi.org/10.1590/S1415-65552002000200012>
- Ringle, C. M., Wende, S., & Becker, J. M. (2015). SmartPLS 3. SmartPLS GmbH, Boenningstedt. *Journal of Service Science and Management*, 10(3).
- Ringle, C. M., Silva, D., & Souza Bido, D. (2014). Modelagem de equações estruturais com utilização do SmartPLS. *REMARK-Revista Brasileira de Marketing*, 13(2), 56-73. <https://doi.org/10.5585/remark.v13i2.2717>
- Sallaberry, J. D., Santos, E. A., Bortoluzzi, D. A., & Lunkes, R. J. (2021). Características de Perfil dos Servidores do Ministério Público e sua Relação com a Intenção de Turnover. *Administração Pública e Gestão Social*, 13(3). <https://doi.org/10.21118/ags.v13i3.10849>
- Santos, E. A. D., Sallaberry, J. D., & Mendes, A. C. A. (2022). The influence of telework and management controls on the congruence of civil servant objectives. *REGE Revista De Gestão*, 29(3), 287-299. <https://doi.org/10.1108/REGE-07-2021-0137>
- Silva, T. B.J., Dal Magro, C. B., Souza, L.G., & Monteiro, J.J. (2020). The influence of budgets' coercive and enabling characteristics on empowerment and creativity. *Revista de Educação e Pesquisa em Contabilidade*, 14(4). <http://doi.org/10.17524/repec.v14i4.2687>
- Sotomayor, A. M. S. B. (2007). Avaliação de desempenho e compromisso organizacional: a perspectiva da justiça organizacional. *Revista Universo Contábil*, 3(3), 87-100. <http://doi.org/10.4270/ruc.20073>
- Souza, G. E. D., & Beuren, I. M. (2018). Reflexos do sistema de mensuração de desempenho habilitante na performance de tarefas e satisfação no trabalho. *Revista Contabilidade & Finanças*, 29(77), 194-212. <https://doi.org/10.1590/1808-057x201805850>
- Speklé, R. F., van Elten, H. J., & Widener, S. K. (2017). Creativity and control: A paradox- Evidence from the levers of control framework. *Behavioral Research in Accounting*, 29(2), 73-96. <https://doi.org/10.2308/bria-51759>

- Supeli, A., & Creed, P. A. (2014). The incremental validity of perceived goal congruence: The assessment of person-organizational fit. *Journal of Career Assessment*, 22(1), 28-42. <https://doi.org/10.1177/1069072713487849>
- Zhang, X., & Bartol, K. M. (2010). Linking empowering leadership and employee creativity: The influence of psychological empowerment, intrinsic motivation, and creative process engagement. *Academy of management journal*, 53(1), 107-128. <https://doi.org/10.5465/amj.2010.48037118>
- Zheng, W., Wu, Y. C. J., Chen, X., & Lin, S. J. (2017). Why do employees have counterproductive work behavior? The role of founder's Machiavellianism and the corporate culture in China. *Management Decision*, 55(3), 563-578. <https://doi.org/10.1108/MD-10-2016-0696>
- Zhou, J., & Shalley, C. E. (2008). Expanding the scope and impact of organizational creativity research. *Handbook of organizational creativity*, 28(1), 125-147.