A Snapshot View On Organisational Ethical Culture Evidence From The Malaysian Public Sector

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Abstract

Ethics is the foundation for an effective and responsible organisation. However, it is significantly noted that only a limited number of literature highlights on the ethical aspect of organisational culture. Thus, the main objective of the paper is to discuss a snapshot view on the organisational ethical culture from the perspective of the Malaysian public sector. Specifically, the research focuses on the organisational differences in commitment to ethical values, practiced values, as well as esteem values. The study employs data gathered using the Integrity Assessment Tool (IAT), an instrument developed by the Malaysian Institute of Integrity to assess the integrity eco-system of an organisation. The sample comprises of 610 respondents from two statutory bodies and one local authority. The methodology uses simple SPSS analyses such as factor analysis, one-way ANOVA procedure, Pearson correlation, and multiple regression. The results suggest that (i) Government agencies differ in their levels of organisational ethical culture, (ii) local authority exhibits highest level of practiced values, commitment and esteem values, and (iii) while organisations are committed to inculcate ethical culture, the practice level does not match the degree of commitment. Finally, the paper concludes by suggesting an effective cultural framework to face the challenges in promoting organisational ethical culture.

Keywords: *organisational ethical culture, statutory bodies, local authority*

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Introduction

It is well-argued that ethics is one of the determinants of an effective public sector (Aziz, Rahman, Alam, & Said, 2015; Armstrong, 2005; Sinclair, 1991). Without ethics the public servants cannot function and behave in the best interest of the public (Aziz et al., 2015). Unethical behaviour will result in increasing costs and low quality of services (Armstrong, 2005).

Ethics is a terminology that is commonly used interchangeably with integrity. Hence, a person of integrity is also referred to as an ethical person. An ethical individual or an individual of integrity will refrain himself from engaging in corrupt, immoral, and ineffective behaviour. However, for the purpose of consistency, ethics will be used throughout this paper.

Ethical issues in public sector are the concern of many countries in the world (Armstrong, 2005; Luk, 2012). Similarly, as a developing nation, Malaysian public sector is also not immune from ethical issues (Siddiquee, 2015). It is also a problem in the private sector (Adnan, Hashim, Yusuwan, & Ahmad, 2012). However, this study focuses only on the public sector, especially ethical issues in the statutory bodies and the local authorities.

Recent literature indicates that the effectiveness and the performance of an organisation are affected by its ethical culture (Aziz et al., 2015; Amstrong, 2005; Rashid, Sambasivam, & Johari, 2003). The leaders and the employees of an organisation need to be collectively ethical (Simha & Cullen, 2012). In other term, good ethics need to be embraced and practiced as a culture in the organisation.

However, as far as we are concerned, the authors are not aware of any published work on measuring organisational commitment and practice of ethical culture in the recent literature. Aziz et al. (2015) did emphasise on the need for an organisation to have its own integrity system. Nevertheless, they did not offer any instrument on how commitment and practice of ethical culture in an organisation can be measured. This is the gap that this study attempts to address.

In this study, the authors would like to examine the existence of organisational ethical culture in the Malaysian public service, with focus on the statutory bodies and local authorities. This topic of study is particularly important in view of the focus of the current Government in combating corrupt practices in its public service. Employees who perceive their organisations as less ethical are more prone to corrupt and immoral activities (Gorsira, Steg, Denkers, & Huisman, 2018; Hiekkataipale & Lämsä, 2019). Corrupt practices lead to inefficient use of public resources (Armstrong, 2005). Statutory bodies and local authorities are selected as the focus of the study in view of the power entrusted to them to administrate, sign contracts, own, buy and hold assets (Statutory Body Strategic Management Division, 2018).

In an attempt to offer an instrument to measure organisational integrity, the Malaysian Institute of Integrity (IIM) had developed the Integrity Assessment Too (IAT). It measures the integrity of an organisation as perceived by its employees. IAT is a new instrument that can be used to assess the development of ethical culture in an eco-system of an organisation. However, despite having 12 components, this study focuses only on the component of organisational ethical culture. Thus, this study aims to;

- present and discuss the organisational ethical culture component of the Integrity Assessment Tool (IAT).

- share information on the levels of organisational ethical culture of the statutory bodies and local authorities as perceived by their employees.

- discuss on future direction of Malaysian organisations in promoting ethics as part of their organisational culture.

Literature Review

Definition

Organisational culture refers to values and beliefs that are shared and embraced by every member of an organisation (Mansor & Tayib, 2010; Martin & Terblanche, 2003; MacIntosh & Doherty, 2007). It influences on how things are done in an organisation (MacIntosh & Doherty, 2007; Coleman, 2003). The establishment of organisational culture is a top-down process and guided by the leadership of the organisation and shared by the employees

(MacIntosh & Doherty, 2007). It starts with the vision and mission statements (Coleman, 2013). All the ethical values laid-out by the organisation should be agreed upon, shared among, and practiced by all employees (Coleman, 2013).

The Influences of Ethical Culture On the Behaviour of Employees and Performance of the Organisation.

Early studies on organisational culture had their foci on organisational culture in general (Lok & Crawford, 2004). Previous studies indicate that organisational culture is associated with the success and performance of an organisation (Martins & Terblanche, 2003; MacIntosh & Doherty, 2007; Parry & Proctor-Thomson, 2003; Abdul Rashid, Sambasivam & Johari, 2003). Organisational culture influences the behaviour of the employees (Filabi &

Bulgarella, 2018). A positive organisational culture will foster the sense of purpose and belonging (Sinclair, 1991) which leads to enhanced commitment by the employees (Lok & Crawford, 2007). Sense of purpose and belonging as well as commitment improve the behaviour of the employees (MacIntosh & Doherty, 2007).

However, recent works in this area has narrowed down their foci on the ethics aspect of the organisational culture (Aziz et al., 2005; Huhtala, Kangas, Lämsä, & Feldt, 2013; Huhtala & Feldt, 2016; Huhtala, Feldt, Lämsä,, Mauno, & Kinnunen, 2011; Huhtala, Feldt, Hyrönen, & Mauno, 2013; Rivaari, Lämsä, Kujala, & Heiskanen, 2012). The findings of previous studies revealed that good ethical culture positively influence the employees. Those working in a positive ethical culture tend to have high level of commitment (Huhtala & Feldt, 2016). On the other hand, committed employees engage more in their works (Huhtala et al., 2011). As the consequence, committed and engaged employees tend to have higher job satisfaction (Lok & Crawford, 2004; Mansor & Tayib, 2010) and lower turnover intention (Huhtala & Feldt, 2016; Huhtala, Feldt et al., 2013). Positive organisational culture also enhances employees' overall well-being (Kangas, Kaptein, Huhtala, Lämsä, & Pihlajasaari, 2018), hence reduces sickness absence (Kangas, Muotka, Huhtala, Mäkikangas, & feldt, 2017).

At the same time positive organisational culture also improves customers' satisfaction (MacIntosh & Doherty, 2007). As a consequence, organisations with good ethical culture also perceived positive external image (MacIntosh & Doherty, 2007).

However, the positive influence of ethical culture on employees and organisations depends on the congruence between personal values and the organisational values (Huhtala & Feldt, 2016). The adopted ethical culture tends to fail if the organisational values do not match with the personal values of the employees.

It can be concluded at this juncture that previous studies had focused on the effects of ethical culture on the performance of the employees (Huhtala & Feldt, 2016; Huhtala et al., 2011). However, the literature is still lacking in studies that specifically examine the organisational commitment and practice of ethical values. Hence, this study is the first to examine the commitment and practice of ethical values, especially among the Malaysian public sector.

The Integrity Assessment Tool (IAT)

The Malaysia Institute of Integrity (IIM) has developed an instrument which function is to assess the level of integrity at the organisational level. It measures organisational integrity as perceived by its own employees. The instrument, which is originally called the Corporate Integrity Assessment Questionnaire (CIAQ) was developed in 2010 as part of the Corporate Integrity System of Malaysia (CISM)'s deliverables. CIAQ was later changed to the Integrity Assessment Tool (IAT) in 2015. IIM offers consultancy services to assess organisational integrity to organisations in the public and private sectors. IAT has 214 items divided into 12 components which assess the integrity eco system of an organisation.

However, this study only focuses on the fifth component of IAT, which is organisational ethical culture. It examines on the extent that ethics is committed and practiced in the organisation. The organisational ethical culture component of IAT contains 20 items which include articulation of culture in relation to ethics/integrity, communication on ethic/integrity culture, the current state of ethic/integrity culture in the organisation, the existence of whistle-blowing mechanism, the presence of ethical role models, the image of the organisation, and gap between ethical communication and the actual action. The items are in the form of close-ended questions with a 5-point Likert scale.

Methodology

This study employed data mining technique to examine the existence of organisational ethical culture among the statutory bodies and the local authorities. Data mining enables organisations to identify patterns and relationships among identified variables from gathered data (Kim, Trimi, & Chung, 2014). This technique can be used on both cross-sectional and time series data (Szpiro, 1997). Hence, the data used in this study was extracted from the large IAT dataset gathered by IIM through their consultancy services.

For the purpose of this study, two statutory bodies (i.e.ORG1 and ORG2) and one local authority (i.e. ORG3) were identified and selected from the database. ORG1 is a research institute, ORG2 is an entrepreneur funding

agency and ORG3 is a local authority. The initial sample size was 628. However, after cleaning the data for outliers, the usable sample size was reduced to 610. ORG1, ORG2, and ORG3 represent 34.1 per cent, 24.8 per cent, and 41.1 per cent of the sample respectively. The majority of the respondents aged 40 years and below (65.0%), married (79.8%), and possess tertiary education (91.2%). With regard to working experience, 88.8% of them had been working for five years or more. The majority of them command a monthly salary of five thousand Ringgit and below (69.9%).

As for the data analyses, factor analysis, one-way ANOVA, Pearson correlation, and multiple regression were applied. It is noteworthy that prior to further analyses, the data were examined for non-normality. Based on the visual examination of the Q-Q plots and results of Shapiro-Wilk test, it can be concluded that the data came from a normal distribution.

Findings

Factor analysis

Exploratory Factor Analysis (EFA), using the Principle Component Analysis (PCA), was applied to get a better insight on the items of the organisational ethical culture. EFA reduced the 20 items into a more manageable number of factors (variables) for further analyses. The results of the EFA indicated that three of the items did not reach the cut-off factor loading of 0.55 level (Tabachnick & Fidell, 2007). They were eliminated from subsequent analyses. The result of the EFA is summarised in Table 1.

The balance of 17 items formed three factors or dimensions of ETHICULTURE, which are labelled as PRACTICE (seven items), COMMITMENT (three items), and ESTEEM (seven items). ETHICULTURE denotes to the overall organisational ethical culture. PRACTICE refers to the practice of ethical culture in the organisation as perceived by the employees. COMMITMENT represents the commitment of the management to install ethical culture in the organisation as perceived by the employees. Finally, ESTEEM refers to the subjective value that employee attributes to the organisation that makes them feel good about the organisation. The Cronbach's Alphas for PRACTICE, COMMITMENT, and ESTEEM were 0.78, 0.71, and 0.75 respectively. Thus, all the three sub-constructs have achieved internal consistency (Tavakol & Dennick, 2011). They were later used for further analyses.

Table 1: The results of Exploratory Factor Analysis

Items (Codes)	Component		
	1	**2**	3
OC1	.114	**.604**	.352
OC2	.192	**.714**	.192
OC3	-.016	**.614**	-.122
OC4	.227	**.672**	-.054
OC5	.254	**.642**	.019
OC6	-.036	**.672**	.019
OC7	.117	**.651**	-.005
OC9	.189	.044	**.652**
OC10	.147	-.089	**.623**
OC11	.252	.038	**.713**
OC13	**.647**	.247	.289
OC15	**.693**	.138	.253
OC16	**.776**	.110	.039
OC17	**.734**	.048	.234
OC18	**.665**	.134	.218
OC19	**.657**	.058	.380

The Differences in Ethical Culture Among Organisations

The data were later examined for differences in ETHICULTURE and its dimensions among the organisations. One-way ANOVA was used to test for the differences. The levels of ETHICULTURE and its dimensions are summarised in Table 2.

It is evident in Table 2 that the organisations scored moderately in all dimensions of the organisational ethical culture. Overall, the organisations scored 3.42 over a scale of 5.0. In comparison, ORG3 has the highest score (3.51), while ORG2 scored the lowest (3.22). The differences of ETHICULTURE among the organisations were significant ($p<0.01$). Hence, it can be concluded that the organisations do differ in their overall ethical culture.

Table 2: The level of ETHICULTURE and its dimensions

ORGANISATIONS	COMMITMENT (a)	PRACTICE (b)	ESTEEM (c)	ETHICULTURE (a+b+c)/3
ORG1	3.62	3.19	3.52	3.44
ORG2	3.44	3.02	3.21	3.22
ORG3	3.62	3.31	3.59	3.51
AVERAGE	**3.56**	**3.17**	**3.44**	**3.39**

At the dimensional level, the organisations scored highest on COMMITMENT (3.56) but scored lowest on PRACTICE (3.17). The overall score for ESTEEM was 3.44. Hence, it is fair to conclude at this juncture that the practice of ethics in the organisations is not as high as the commitment shown by the organisations.

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Furthermore, it is illustrated in Table 2 that the organisations differ in their levels of COMMITMENT, PRACTICE, and ESTEEM. The differences were significant ($p<0.01$).

Relationship Among Dimensions of ETHICULTURE

The data were later tested for correlations among the dimensions of ETHICULTURE. Pearson Correlation procedure was employed for that purpose. The results are summarised and presented in Table 3.

It is evident in Table 3 that all the dimensions of ETHICULTURE are correlated to each other. The correlation is strongest between COMMITMENT and ESTEEM. The lowest correlation was reported between PRACTICE and COMMITMENT (Pearson-rho = 0.122). However, all of the correlations are significant ($p<0.01$).

Table 3: The results of Pearson Correlations among dimensions of ETHICULTURE.

	PRACTICE COMMITMENT ESTEEM	
	1	
PRACTICE	.122**	
COMMITMENT ESTEEM	.373** .500** 1	

**. Correlation is significant at the 0.01 level (2-tailed).

Since the results of the Pearson Correlation in Table 3 indicate that all the dimensions are significantly correlated to each other, a model was proposed to describe the directions of the relationships among the dimensions of ETHICULTURE. The model anticipated that the feelings of the employees towards their respective organisations (ESTEEM) are influenced by how they perceived that ethical culture being committed by (COMMITMENT) and practiced in (PRACTICE) the organisations. The proposed model anticipates that COMMITMENT and PRACTICE will positively affect ESTEEM (see Figure 1). The results of the regression are summarised and presented in Table 4.

COMMITMENT   PRACTICE ESTEEM

Figure 1: The proposed relationship between dimensions of ETHICULTURE

Table 4: Results of regression of the components of ETHICULTURE

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
1	B	Std. Error	Beta			
	(Constant)	5.401	.891		6.059	.000
	PRACTICE	.235	.026	.299	9.063	.000
	COMMITMENT	.992	.069	.474	14.375	.000
a. Dependent Variable: ESTEEM						

It is evident in Table 4 that ESTEEM is significantly influenced by COMMITMENT and PRACTICE. However, the unstandardized βs indicate that COMMITMENT has greater influence on ESTEEM than PRACTICE. The βs for COMMITMENT and PRACTICE are 0.992 and 0.235 respectively. Nevertheless, the t-statistics for both βs are significant at 1-per cent level. Even though the strength of the effects of COMMITMENT and PRACTICE on ESTEEM are different, their influences are highly significant.

Hence, it can be concluded at this juncture that:

   • the organisational ethical culture construct is comprised of three dimensions, which are COMMITMENT, PRACTICE, and ESTEEM,

   • the organisations are different in their levels of ethical culture as well

as in every dimension of the ethical culture,

• all dimensions of ethical culture are correlated to each other, and •
ESTEEM is positively influenced by COMMITMENT and PRACTICE.

Discussion

Based on the findings presented above, it can be concluded that ethical culture does exists in the selected organisations. However, the level of ethical culture is just moderate and differs among the organisations. This result is expected possibly due to their differences in the nature of function and modus operandi of the organisations. Different organisations have different functions and objectives, hence have different ways of doing things (Mansor & Tayib, 2010).

It is also noted that ORG2 has the lowest level of perceived ethical culture among the three organisations. ORG2 is an entrepreneur funding entity. Hence, it functions like a commercial entity. It is evident from previous studies that public and private organisations do differ in their levels of organisational ethical culture (Liu, Fellow, & Ng, 2004; Ramachandran, Chong, & Ismail, 2011). It is possible to posit that a private organisation is driven by its commercial priority and put ethics as a secondary factor but may not be true in all cases.

It is also evident from the findings that the levels of commitment to install ethical culture in the studied organisations are still moderate. It is reasonable to relate the moderate level of commitment to the ethical bearing of the leaderships of the organisations. Ethical leadership is a critical success factor in the installation of ethical culture in any organisation (Toor & Ofori, 2009). A leader must have a good understanding and belief in the importance of ethics to the success or performance of the organisation. A leader must prove that he is ethical in his personal and professional behaviour. He must be seen as an ethical role model by the employees. An ethical leader will exhibit full commitment to install ethical culture within the system. He will share his ethical values and beliefs with the rest of the employees (MacIntosh & Doherty, 2007; Birokou, Blanzieri, Giorgini, & Giunchiglia, 2009).

Lack of ethical leadership is also associated with the practice of ethical behaviour in the organisation (Truxillo, Bauer, & Erdogan, 2016; Toor & Ofori, 2009). Since a leader is a role model to the employees, it is difficult

to expect the employees to behave ethically if their leaders are not behaving likewise. Ethical leadership mediates the relationship between organisational culture and employees' behaviour (Toor & Ofori, 2009).

It is also possible to relate the relatively low level of commitment to install ethical culture to the importance put by organisational leadership on the roles of ethics in driving performance. In the era where meeting Key Performance Indicators (KPIs) is the ultimate aim of the organisation, ethic is seen as a less important input. The management put great importance on the achievement of the KPIs, neglecting on how they are achieved.

Lower level of PRACTICE compared to COMMITMENT could also be related to lack of communication from the leaders to the employees. The policy, vision, and mission related to ethics need to be communicated to the employees. The employees must have a full understanding on the importance of ethical values adopted by the organisation. They also must believe that the organisational ethical values will work and improve their working behaviour and performances (Toor & Ofori, 2009).

Another possible reason for lower level of PRACTICE is lack of congruence between personal values and the organisational values (Aziz et al., 2015; Huhtala & Feldt, 2016). It is evident that Malaysian civil servants have low levels of corruption knowledge (Ahmad Tajuddin & Musa, 2018). For example, only 51.9 per cent of the respondents agreed that submitting a false claim is an offence under the MACC Act 2009 (Ahmad Tajuddin & Musa, 2018). This reflects the difference between personal and organisational values.

Lower level of PRACTICE could also be attributed to low level of enforcement. In order to be effective, ethical values and codes of ethics need to be enforced (Vitell & Hidalgo, 2006). Punitive as well as corrective measures must be formulated and enforced. Hence, employees will exhibit lower deviation from the organisational ethical values, ethical codes, and ethical standards.

Moderate level of ESTEEM is expected as the consequences of moderate levels of COMMITMENT and PRACTICE. However, it is interesting to note that the respondents placed higher importance on COMMITMENT than PRACTICE. This suggests that employees put higher importance on the commitment exhibited by the organisations to install ethical culture.

Hence, it can be concluded at this juncture that the installation of ethical culture in an organisation requires participation from all its members. It must start with a strong commitment by its ethical leaders, well communicated to and shared with all employees. Finally, the ethical values need to be enforced by the organisation.

Towards an Effective Organisational Ethical Culture

The authors propose a framework of an effective organisational ethical culture. It outlines that an organisation needs to have at least six elements in order to create an effective ethical culture (see Figure 2).
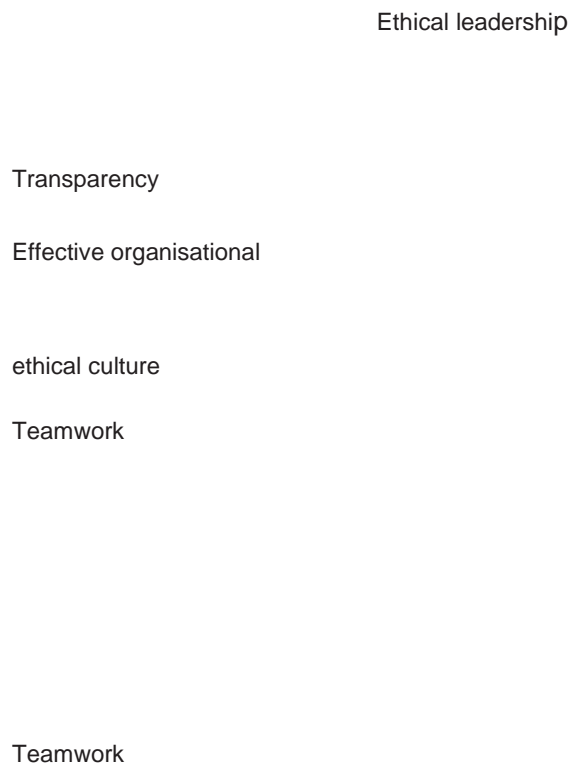
Ethical leadership

Transparency

Effective organisational

ethical culture

Teamwork

Teamwork

Figure 2: An effective organisational ethical culture framework

Communication Attitude

Ethical leadership. In order to have an effective organisational ethical culture, an organisation must appoint an ethical leader (Huhtala et al., 2013). Truxillo, Bauer, and Erdogan (2016) argue that "research shows that whether an organisation develops a culture that emphasises doing the right thing … comes down to whether leaders, starting with the CEO, consider the ethical consequences of their action. Leaders with a moral compass set the tone when it comes to ethical dilemmas" (p.385).

Communication. All ethical values, vision, mission, policies, standard operating procedures (SOPs) pertaining to ethics must be communicated to the employees (Singh, 2011). The communication should be two-ways. Thus, the employees will have the opportunity to question and share their opinions on how to create an effective ethical culture at the organisation. They must understand and believe in the ethical values adopted by the organisation. Sharing of procedures, policies, and practices with the employees will create a healthy ethical climate within the organisation (Simha & Cullen, 2012). Any mismatch between personal values and organisational values needs to be addressed. In the long run, incongruence of values, if not tolerated, will demotivate and disengage the employees. This will lead to job dissatisfaction and employee turnover intention (Schwepker, Jr., 2001).

Attitude. The employees of the organisation must have a positive attitude towards building an ethical culture. Previous study indicated that individuals' attitude towards ethics is influenced by their demographic differences such as religiosity and educational level (Kum-Lung & Teck-Chai, 2010). Nevertheless, attitude towards ethics does not differ among genders (Kum-Lung & Teck
Chai, 2010).

Teamwork. Organisational ethical culture requires a solid teamwork between leaders and the employees, as well as among all the employees (Parry & Proctor-Thomson, 2003). Organisational ethical culture needs to be shared and practiced by every member of the organisation. Hence, everyone in the organisation need to participate in the building of their ethical culture.

Enforcement. Being a human, an employee always has the potential of misbehaving when an opportunity to do so is available. Hence, his behaviour needs to be monitored and checked with enforcement (Vitell & Hidalgo, 2006). Rules and regulation without enforcement will fail.

Transparency. Transparency is an important element of a successful implementation of an effective ethical culture. It is a "…pro-ethical condition for enabling other ethical practices and principles" (Turilli & Floridi, 2009, p.105). With regards to enforcement, the leaders need to be transparent with the employees pertaining to the mistakes and wrong-doings of the later. The employees have to be fully-informed and understand about their mistakes

and the respective corrective measures enforced upon them.

Conclusion

Based on the findings of this exploratory study, it can be concluded that the selected Malaysian statutory bodies and local council exhibit moderate level of ethical culture, as perceived by their employees. Therefore, public sector organisations should enhance their commitment to create an ethical culture within their eco-systems. Hence, in light of the focus of the current Government to eradicate corruption, it is a necessity for all public agencies to   place great importance in installing ethical culture in their systems. However, this study only involves three organisations. Similar study should be replicated with more organisations in order to check the consistency of the findings.   This study does not investigate the ethical culture of Government ministries and departments. Hence, future studies should also include data from such organisations.

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