Implementing Ethical Codes at Workplace: A Discussion on the Factors of the Enforcement, Employee Awareness and Understanding

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ABSTRACT

Compliance with ethical guidelines is strongly pursued in many organisations, be they public or private, profitable or charitable. The role of ethics is visibly significant when it comes to the standardisation of acts, professionalism and organisational interests, especially in Islamic institutions. Here, ethical concerns are determined by religious principles where the rules of ethical conduct are strongly emphasised. In this pursuit, organisations have established their own ethical codes; yet, inappropriate work conduct recurs. In the light of the issue, this paper identified the importance of the enforcement of codes of ethics and awareness and understanding of employees towards the codes as the catalyst towards the implementation of ethical codes at the workplace. To test the reliability of these factors, the study measured to what extent enforcement and employees' awareness and understanding influence their compliance with ethical practices and the depth of ethical practices among employees. One hundred and fifty respondents were selected from several Islamic institutions in Malaysia, including professionals and support staff, to be involved in this survey. The findings from this research indicate that understanding of employees obtained a higher average mean score compared to the other two factors (enforcement and awareness of employees). The findings also reveal that two demographic factors had a significant relationship with the implementation level of the ethical code i.e. age and category of designation factors. Hopefully, the findings of the study can be used by managers in their effort to enhance the level of ethical practice among their employees, besides

ensuring the practical implementation of ethical codes beyond merely following theoretical guidelines. Ethical practice must be promoted and implemented in order to contribute to the improvement of Islamic institutions.

INTRODUCTION

According to the Ethics Resource Centre in 2009, 49% of respondents of one research witnessed misconduct at their workplace. In further research in 2011, it was discovered that the number had decreased to 45%. Although this seems to be a good sign, a more detailed finding on the category of misconduct showed increasing numbers. For example, sexual harassment rose from 7% to 11%, stealing from 9% to 12%, insider trading from 1% to 4%, contract violation from 3% to 6% and so on. Based on this finding, it can be assumed that the ethical norms among employees had not progressed much, although the organisational code of ethics had been established.

The code of ethics, also known as the code of conduct has been widely recognised as a useful mechanism to promote morally responsible behaviour (Nijhof et al., 2003). Meanwhile, Ibrahim (2012) stated that codes of ethics are an increasingly popular tool to shape ethical behaviour. Currently, there is growing concern over ethical issues in corporations worldwide. Recent corporate scandals have emphasised the relevance of ethics and have encouraged the implementation of initiatives to restore confidence and maintain integrity in businesses. In this line, the adoption of a code of conduct is a step towards improving the ethical culture in today's business world (Domínguez, 2009).

A code of ethics is a form of standardisation of workplace behaviour; hence, it is a more detailed general behavioural guideline set by law (Weller, 1988; Schwartz, 2001; Bricknell & Cohen, 2005). It contains a statement of organisational values, duties and obligations (Cassell et al., 1997; Bricknell & Cohen, 2005) that create responsible employees, and therefore, responsible organisations (Nijhof et.al, 2003). The criterion of responsibility is intended to produce other positive traits such as efficiency, flexibility and quality (Fisscher et al., 2001). Furthermore, a code of ethics represents the organisation's expectations of employees' work conduct, sets a clear benchmark for employees and creates a positive influence on employees' behavioral patterns and decisions. For these reasons, the establishment of a code of ethics is perceived as ideal and to be practised in organisations to encourage ethical practice (Adams et al., 2001; Ferrell et al., 2000; Loqman, 2001).

Code of Ethics Development in Malaysia

In Malaysia, various codes of ethics were developed in the public sector, private sector and other sectors. In the public sector, the codes of conduct for civil servants were introduced in the 1980s in forms of

campaigns and policies (Siddiquee, 2007; Al-Qudsy, 2007). It was formalised into two categories of codes of ethics. The first category was general in nature, while the second category was more specific. The first category consisted of core values, which were the values shared by all officials and civil servants. The list of core values were trust, truth, wisdom, fairness, transparency and gratitude (Integrity Institute of Malaysia, 2004). The second category consisted of extended values, which were set by each institution and department specifically for its internal use (MAMPU, 2013).

Public government bodies such as the Administrative Modernisation and Management Planning Unit of Malaysia (MAMPU), the Public Service Department Malaysia (JPA) and the Malaysia Institute of Public Administration (INTAN), each established its own extended codes to cater for the services provided. The MAMPU Code of Ethics highlights 10 extended values: responsible, dedicated, disciplined, work, clean, high-minded, honest, diligent, modest and patient (MAMPU, 2013), while the JPA Code of Ethics placed great value on professionalism, acting as a team, excellence, prudence, competence and continuous learning (JPA, 2013). On the other hand, the INTAN Work Culture emphasises on their customers, the spirit of teamwork, continuous quality improvement, thrift, appreciating time, being caring and disciplined (INTAN, 2013).

In the private sector, the Code of Business Practices Malaysia was formed in 1983. Later, in 1996, the Company's Code of Conduct was introduced. It was developed on the principles of transparency, integrity, accountability and social responsibility towards the establishment of good corporate governance among directors of companies (Ministry of Domestic Trade and Consumer Affairs of Malaysia, 2013). Subsequently, the Malaysian Business Code of Ethics was formulated in 2003. It sets out six principles i.e. embracing trust in business practices, being responsible to the customers, society and the environment, being humane to all people, having simplicity of behaviour in business, being fair to customers and having a passion to succeed in business (Ministry of Domestic Trade and Consumer Affairs of Malaysia, 2013). Finally, a specific code of good corporate governance was published in March 2000, known as the Malaysian Code on Corporate Governance (MCCG), which serves as a general guideline for corporate organisations in Malaysia.

In other sectors, the code of ethics was developed by professional bodies and non-governmental organisations (NGOs) based on the nature of the professions and their respective functions. The Certified Public Accountants Association of Malaysia, for example, came up with the Code of Professional Conduct and Ethics in 1991. The code highlights core values such as integrity, objectivity, confidentiality, independence, efficiency and thoroughness in work, obedience to the laws and technical standards and professional behaviour (The Malaysian Association of Certified Public Accountants, 2013). Another non-government body, Life Insurance

Association of Malaysia (LIAM), also created a Code of Ethics and Conduct for the Insurance Industry, especially for insurance practitioners, to avoid conflicts of interest and abuse of information and to ensure the accuracy of records, confidentiality of communications and transactions, equity services, fairness and integrity (Life Insurance Association of Malaysia, 2014).

Research Needs

As Malaysia is established as an Islamic country, ethical practice is very much emphasised, according to Islamic religious teaching. Therefore, the establishment of ethical codes is perceived as an initial effort towards ethical practices to fulfil both economic and religious interests. Looking at the ethical codes in the three different sectors, each epitomises economic and religious core values. Despite the establishment of ethical codes, misconduct at work still happens; hence, ethical work culture still manages to be unfulfilled even in basic moral issues (Dobson, 2003). Malaysia is no exception in this regard. Even though many Malaysian government agencies and corporate entities such as MAMPU (2013), JPA (2013), INTAN (2013), The Malaysian Association of Certified Public Accountants (2014) and Life Insurance Association of Malaysia (2014) have codes of ethics, the incidence of misconduct are often reported. For example, MACC revealed that in the last five years, a total of 4,693 reports of misconduct involving civil servants were reported (Utusan Malaysia, 2015). In addition, the Anti-Corruption Commission

(MACC) found misuse of petrol and diesel involving syndicates in the country with neighbouring countries. Distortion is carried out in a planned manner and involves syndicates. It was found that this deviation reached a serious level as elements of corruption involving civil servants from various agencies were apparent (Sinar Harian, 2014). Apart from corruption, civil servants were also found performing their duties negligently. In this regard, the National Audit Report revealed that cases of malpractice and corruption were not a major factor in the disclosure of the audit report. Instead, the problem stemmed from public servants who violated the trust placed in them and who were negligent in performing their duties. The majority of reported cases involved the purchase of goods at a steep cost, creating the perception of prevailing corruption and misconduct among civil servants. In some instances, civil servants did not make purchases carefully because they did not have a sense of responsibility. This attitude has led to wasteful use of public funds (Utusan Malaysia, 2015). Chief Secretary to the Government Tan Sri Dr Ali Hamsa also revealed that the Auditor General's Report gave five strikes involving 46 civil officers. These officers were identified and disciplinary proceedings against them were initiated (Harian Metro, 2015).

Among Malaysian corporate entities, the former CEO of the National Container Company was accused in the Sessions Court on charges of criminal breach of trust involving company funds amounting

to RM 9.9 million (Berita Harian, 2014). In other cases, a former account executive was sentenced to nine years in addition to eight strokes of the cane and a fine of RM 4.6 million after being found guilty in the Sessions Court of Johor Bahru on charges of breach of trust. The former account executive was accused on 20 charges under Section 409 of the Penal Code of criminal breach of trust involving a total of RM 6,525,930 and US$ 435,000 belonging to a welding company in Pasir Gudang (Sinar Harian, 2012). The Daily Sun (2014) reported that the parents of three children were sentenced to time in prison after pleading guilty to two charges of Criminal Breach of Trust (CBT), which was amended in the Shah Alam Sessions Court. The judge sentenced the wife to 16 years in jail and her husband to 16 months in jail after both pleaded guilty to the charge of CBT involving RM 643,897 (The Sun Daily, 2014). These reports of corruption and misconduct show that the breach of ethics among employees and workers in Malaysia is at a high level.

The management of Islamic affairs in the country is still considered weak by many parties. Therefore, it requires a change either in terms of branding, restructuring or reorganisation to improve employee professionalism and quality of services delivered (Berita Harian, 2012). The former Chairman of the Institute of Islamic Understanding Malaysia, Tun Ahmad Sarji Abdul Hamid pointed out that Islamic administrative institutions should improve on the weaknesses of the administration to create an efficient system and a seamless administration. The move aims to boost the development of the Islamic administrative institutions so that it is parallel with the development of the Muslim community in this country (Utusan Malaysia, 2008).

Chief Secretary to the Government, Tan Sri Dr. Ali Hamsa, is hoping that officers and staff of the Islamic administrative institutions are grounded in ethics and integrity as they become role models for employees in other services. According to him, small mistakes made by them would be viewed as a serious offence by customers and society. The Chief Secretary also called on the workforce in Islamic adminstrative institutions to take extra care over corruption because it can occur in many forms. He was hopeful that symptoms of corruption were non-existent among Islamic administrative institutions in Malaysia (Speech text of the Chief Secretary of State, 2012).

Nevertheless, corruption and misconduct still exist in Islamic administrative institutions. For instance, two Lembaga Tabung Haji employees were jailed and fined RM 100,000 for "fast tracking" pilgrims by hacking the pilgrimage fund's database. The Kuala Lumpur Sessions Court judge convicted a clerk for graft who had accepted RM 6,750 to allow 27 pilgrims to "jump queue" in the 2010 Haj list. The judge also found a research and development division and systems analyst guilty of three counts of using a special computer programme to access the Tabung Haji database to add the pilgrims' names to the system (The Star, 2014). In another case,

the assistant registrar of a Syariah Court was charged in the Sessions Court here today with bribery involving RM 3,500. The money was an inducement to revoke a marriage (Bernama, 2015). Meanwhile, a former Perak Syariah High Court judge was sentenced by the Court of Appeals to a six-year jail term for corruption. He was accused of soliciting and receiving bribes from two persons pertaining to marriage that ignored correct procedure and for the return of bail monies related to alcohol consumption and for encouraging vice offences at several locations in Perak in 2006-2007 (The Sun Daily, 2015).

This list of crimes shows that Islamic administrative institutions also have to deal with issues of misconduct and corruption among its employees. This raises questions about the level of awareness and understanding among Islamic administrative institutions employees of ethical codes that exist in their respective institutions.

Thus, the real challenge is with implementation rather than with just the formulation of ethical codes. As past research has proven a code of ethics cannot warrant responsible behaviour among employees (Matthews, 1987; Weller, 1988; Nijhof et al., 2003; Ibrahim, 2012), but rather, has to be embedded in an organisation's culture and processes, which involve the precept of the employees (McDonald & Nijhof, 1999; Nijhof et al., 2003; Ibrahim, 2012). Based on the above reasons, this paper attempts to measure the practical mechanism of implementing ethical codes

in Islamic administrative institutions in two steps, firstly, the level of code awareness and understanding among employees as well as the code of enforcement by top management, and secondly, the level of ethical practice among employees as a result of the above factors.

Ethics and Islamic Ethics

Scholars define ethics in various ways. Some interpret ethics as the rules of conduct, regulation and religious beliefs that are commonly accepted habits or even systematic codes dealing with moral principles (Baumhart, 1968; Webber, 1975; International Encyclopaedia of Social Sciences, 1968; Encyclopaedia Americana, 1991) while others perceive ethics as a philosophy of moral values that answers the definition of good life, the dilemma of good and bad and the objectives in right and wrong, either in general or specific scope (MacKinnon, 2004). However, most scholars acknowledge ethics as a set of values, norms and moral standards that determine the right or wrong, good or bad of an action. It concerns moral judgement, common action and societal norms and values, and this justifies the reason for the more common use of ethics compared to norms, values or morals (Kamri, 2010).

In Islam, ethics is generally known as 'al-Akhlaq', the plural form of 'al-Khuluq' (Beekun, 2006) which is also associated with the word 'al-Khalq', which means 'creation' (Din, 2007). The term 'akhlaq' refers to human nature, attitude and habits

(Ibn Manzur, 1990) that actually concern an individual's spontaneous natural attitude (al-Ghazali, 1990; Ibn Miskawayh, 1961). In its general content, 'akhlaq' suggests 'haya' which means good deeds and ideal conduct that commands respect from action (Jalil et al., 2010). As God has placed man in the highest place and with complete features together with the gift of appetition, intellect, nature and wisdom (al-Razi, 1969), man should ultimately preserve his superiority through ethical and sensible behaviour to sustain the standards of being human.

The values of Islamic ethics are universal and consistent and do not separate into human, physical and spiritual values but are determined by Allah, the Almighty. These values remain unaffected by changes in external conditions and circumstances of life (al-Maududi, 1978). Thus, the role of Islamic ethics does not concentrate on the worldly only as a guideline to employees in order to ensure their conduct is in accordance with ethical standards and regulations. More important is that their conduct must comply with 'Shariah' requirements to seek the pleasure of God for achieving happiness in the Hereafter, 'al-falah' (al-Maududi, 1978; Salamon, 1989).

To see the relation between the codes of work ethics and religion that we are discussing in this paper, we should look at the Islamic unitary aspect of human life, where work and worship are not distinguished from one another, but do in fact, influence one another. Economy and ethics are not separated in the Islamic worldview, but instead, they are interconnected with the idea that profit maximisation is not solely for personal interest but also for social interest (Pramanaik, 1994; Jalil et al., 2010). The intensity of faith and responsibility towards God creates a sense of fearing his wrath, and thus avoiding committing the forbidden. This initiates the need to fulfil work obligations as stipulated in the agreement contract between employee and employer, besides striving to satisfy the employer with good performance in the workplace (Nasr, 1984). Furthermore, it is a societal responsibility that when carrying out his work, the employee does not only reflect his personality but also the religion he advocates (Rauf, 1987).

Significance of Ethics

The significance of work ethics is recognised through its role of defining the individual's action and behaviour (Hofstede, 1980; Ali & Al-Kazemi, 2005). As work ethics are the gist of any culture, it inevitably represents the communal culture that is based on a dominant societal or religious belief. Work ethics allow practitioners and scholars to rectify the weakness and the strength of an organisation's working culture, for further improvising and advancing progress.

In addition, work ethics function as a moral system that governs the conduct of employers and employees to encourage compliance with requirements for achieving goals and avoiding possible misdeeds and cultivating good values that are profitable such as loyalty. This value will prevent

betrayal of the organisation, thus attracting faithful customers (Reichheld, 1993). In addition, loyal employees are willing to strive for the interest of the organisation, go the extra mile to achieve organisational goals and remain attached to the organisation, especially during difficult times. They will also welcome any organisational changes, maintain good relations with colleagues and superiors and minimise absence from work (Ali, 1993; Ali & al-Kazemi, 2005).

Work ethics are also the key foundation of professionalism in all its philosophical and psychological attributes (Larson, 1977; Langford, 1978; Eraut, 1994; Hyland, 1996). This is due to the fact that work ethics deal with the harsh realities of human labour as it addresses the employee-employer psychology through values that connect their effort and aspirations. Moreover, work ethics help to transform work into meaningful action and develop ideas and experiences (Herman, 2002). Therefore, the cultivation of ethics in the work context will ensure the continuation of work flow, while either maintaining progress or moving towards improvement.

Code of Ethics

Decisions arising from human behaviour are usually based on one's ethical notions or moral consideration. However, the notions, if not based on a reliable source, such as religious teaching or proper moral education, may cause one to deviate from the common understanding and conduct of actions related to good and bad. In the context of work, organisations usually set expectations on employees' sensible and morally responsible behaviour to fulfil their interests and objectives. To unite employees of different moral backgrounds and standardise moral decision-making and behaviour, a code of ethics is perceived to be the ideal instrument (Bricknell & Cohen, 2005). This is due to its nature of being a 'steering' mechanism to navigate the ethical decision-making process or enforcement of ethical conduct (Vee & Skidmore, 2003). Codes of ethics are particularly helpful when an individual's self-interest is incompatible with his or her ethical standards (Ibrahim, 2013).

Code of ethics is defined as a document of ethical principles ratified by and ideally adhered to by a certain community (Bull et al., 2012). Some researchers such as Singhapakdi and Vitell (1990), McCabe et al. (1996) and Pierce and Henry (1996) have discovered that the codes influence ethical behaviour, perception and intention. However, other researchers such as Ford et al. (1982), Brief et al. (1996) and Cleek and Leonard (1998) have debated this, having found no significant relation; hence, its efficacy has not been proven. In this regard, Helin and Sandstrom (2007) argued that there was a lack of solid evidence on whether codes ethics were effective or not. The authors added that there is a knowledge gap in what is known of whether corporations behaved more ethically in terms of being socially responsible, avoiding corruption and so on, as the result of having implemented a code of ethics.

Factors of Ethical Behaviour at the Workplace: Enforcement, Awareness and Understanding

In the organisational context, code enforcement refers to the upper management's effort to encourage, promote and ensure that the ethical code is implemented and practised by employees in their daily work conduct. It has been suggested that enforcement through monitoring and surveillance, as well as the threat of punishment and sanctions, must exist to guarantee compliance with the ethical codes (Kelman, 1961; Brief et al., 1996; Nijhof et al., 2003; Aydinlik, 2008). It must be noted that codes of ethics have a limit because they cannot anticipate every situation that may arise. Their effectiveness depends heavily on whether they are current and robust, whether they are strictly implemented and how employess who break the codes are treated (Ibrahim, 2012). In this regard, previous authors such as Whyatt et al. (2012) and Aydinlik et al. (2008) have suggested that the organisation has a procedure for breach of the code because the procedure is to signal to employees the significance of the need to abide by the code for both their own sake and that of the organisation.

In addition, enforcement by the upper management would not create total positive awareness of the ethical codes without the employees being engaged themselves. Thus, the awareness of employees is needed. This refers to an employee's knowledge of the existence and whereabouts of the code as well as the knowledge that it should be consulted when the employee encounters a problem of moral or ethical significance (Bricknell & Cohen, 2005). In this regard, Beeri et al. (2013) found that employees who were aware of the organisation's ethics coped better with ethical dilemmas, did the right thing and supported values such as fairness. The author further recommended that organisations adopt a strategy aimed at cultivating ethics, a strategy that actively raises the awareness of ethics and encourages involvement in ethical decision-making.

In support of enforcement and employees' awareness, employees' understanding of the process is also important. Understanding refers to comprehension of the content of the code (Wotruba et al., 2001). Whyatt et al. (2012) argued that it is not enough to have the artefacts of an ethical culture, such as codes, without ensuring that all employees are assisted in understanding what is required of them in relation to the ethos of codes. In this regard, Wotruba et al. (2001) said that it is possible that an employee can be aware of a code and yet not know anything about the issues it addresses. According to Jalil et al. (2010), the code provides the chance to internalise the ethical codes, develop priority towards organisational interests and strengthen personal qualities. Therefore, understanding assists employees in implementing an ethical code by knowing in greater detail the content of the ethical code, recognising its logical reasoning, and hence, absorbing the values and transmitting work values to personal values. In addition, understanding the code helps employees to distinguish between right and wrong, not

only for personal interest, but in line with organisational and social interests. This is the stage where common sense is developed, thus misconduct that results in losses to an organisation can be prevented.

METHODOLOGY

Questionnaire

This study employed the quantitative approach using the questionnaire survey as the method for collecting data. The questionnaires were prepared in printed format. The questionnaire was a modified version of Bricknell and Cohen's (2005) instrument. Instead of 18 items originally, the questionnaire was expanded to 26 items focusing on the respondents' enforcement, awareness and understanding of ethical codes. A sample of the items include 'Action will be taken by the organisation if there are employees who violate the work ethics of the organisation', 'I refer to the organisation's work ethics when I encounter any problems', 'I have read fully the work ethics of this organisation', etc.

Nominal, ordinal and interval scales were employed to obtain information on the respondents' demographic background. To measure the enforcement, awareness and understanding of ethical codes among the respondents, a 5-point Likert scale was used to describe the respondents' opinions of a statement ranging from 'strongly disagree' (1) to 'strongly agree' (5).

The questionnaires were distributed to 221 employees of three Islamic institutions located in Kuala Lumpur and Putrajaya,

Malaysia as shown in Table 1. Of that number, 165 were collected, equivalent to an initial response rate of 74.7%. After careful review, 15 surveys were disqualified due to incomplete responses for more than three items in every construct's list of questions. This resulted in only 150 usable responses. Islamic institutions involved in this study consisted of administrative, legislative and financial institutions.

Table 1
Distribution of respondents based on institution

Institution	Frequency (%)
Institution 1	43 (28.7)
Institution 2	71 (47.3)
Institution 3	36 (24.0)
Total	150 (100.0)

RESULTS AND DISCUSSION

Demographic Background

The respondents' demographic background is shown in Table 2.

Table 2
Respondents' demography

Profile of Respondents' Demography		Frequency (%)
Gender	Male	59 (39.3)
	Female	91 (60.7)
Age	19 years and below	0 (0.0)
	20-29 years old	62 (41.3)
	30-39 years old	61 (40.7)
	40-49 years old	24 (16.0)
	50 years and above	3 (2.0)
Marital Status	Single	28 (18.7)
	Married	121 (80.7)
	Widow/Widower	1 (0.7)

Table 2 *(continue)*

Profile of Respondents' Demography		Frequency (%)
Education Level	PMR/SRP/LLE	0 (0.0)
	SPM/MCE	15 (10.0)
	STPM/HSC	6 (4.0)
	Diploma	27 (18.0)
	Bachelor's Degree	82 (54.7)
	Master's Degree	18 (12.0)
	PhD	2 (1.3)
Category of Designation	Managerial and Professionals	83 (55.3)
		67 (44.7)
	Support Personnel	
Monthly Income	RM 1,000 and below	2 (1.3)
	RM 1,001-2,000	34 (22.7)
	RM 2,001-3,000	61 (40.7)
	RM 3,001-4,000	35 (23.3)
	RM 4,001-5,000	8 (5.3)
	RM 5,001 and above	10 (6.7)
Work Experience	5 years and below	91 (60.7)
	6-10 years	28 (18.7)
	11-15 years	6 (4.0)
	16-20 years	8 (5.3)
	21-25 years	14 (9.3)
	26 years and above	3 (2.0)

The respondents were of different ages and educational backgrounds. Most of them were 20-39 years old; of the total number of 123 respondents (82.0%), 82 respondents (54.7%) were bachelor's degree holders. Being bachelor's degree holders, a majority of the respondents were managerial and professional staff (55.3%). Designations such as officer and manager, for example, require higher academic qualification.

In terms of experience, a majority of the respondents had worked for less than five years (60.7%) and were, therefore, rather young, and in need of greater work exposure. Pertaining to salary, most of the respondents fell in the category of middle income with 40.7% of them earning between RM 2,001 and RM 3,000. This showed that on average, the respondents were neither too lowly paid nor too highly paid. The salary paid the could be associated with their qualifications and experience.

Score on the Factors of Enforcement, Awareness and Understanding

The 26 items in the questionnaire were divided into three main aspects: enforcement (8 items), awareness (7 items) and understanding (11 items). The findings are shown in Table 3.

Table 3
Respondents' feedback based on the enforcement, awareness and understanding codes

Aspect	Item	Mean	Average Mean
Enforcement (8 items)	The workers are sent to attend courses/training on Islamic work ethics.	3.71	
	Each employee must sign a statement indicating they have read and understand the work ethics of the organisation.	3.69	
	In the event of moral misconduct, matters arising will be discussed with reference to Islamic work ethics.	3.81	
	Action will be taken by the organisation if there are employees who violate the work ethics of the organisation.	3.78	3.47

Table 3 *(continue)*

	The organisation does not have to do monitoring to ensure that employees work ethically.*	2.75	
	If not monitored, we do not need to work ethically because no one knows.*	2.63	
	Superiors practise good work ethics to be followed and set a good example for subordinates.	3.89	
	I always adhere to the work ethics of the organisation for fear of disciplinary action by my superiors.	3.51	
Awareness (7 items)	Organisational work ethics can be seen clearly on the website of the organisation.	3.59	
	Organisational work ethics are displayed on the notice boards of the organisation.	3.58	
	The organisation's work ethics are not included in their printed materials such as annual reports, newsletters, brochures etc.*	2.81	3.39
	The organisation's work ethics are not explained to new employees.*	2.64	
	I refer to the organisation's work ethics when I encounter any problems.	3.61	
	I know where I can get the work ethics of the organisation.	3.69	
	I am aware of the importance of organisational work ethics in the work performed.	3.80	
Understanding (11 items)	I have read fully the work ethics of this organisation.	3.68	
	I do not quite understand the contents of the work ethics of the organisation.*	2.51	
	I am able to explain the organisation's work ethics to other employees.	3.45	
	I often discuss with my colleagues to understand the content of the work ethics of the organisation.	3.19	
	I do what is required by the work ethics of the organisation.	3.90	
	I am pleased to be able to help solve the problem of the public (customers).	4.31	3.76
	I do not need to comply with the ethical rules of the organisation because it is not the regulation of the organisation.*	3.17	
	I comply with the organisational work ethics on my personal responsibility as a member of the organisation.	4.12	
	I am sure the work I do is ethical as I realise that my job is trust given by God.	4.47	
	I always carry out organisational work ethics as required by Islam.	4.43	
	I always comply with the work ethics of the organisation to improve work performance.	4.16	

* Negative items which were adversely valued

All the items in the questionnaire recorded a mean value between 2.51 and 4.47, which was within the 'somewhat agree' to 'agree' range. These values were very satisfactory because even though the questionnaire combined positive and negative items, the respondents were able to respond accordingly. This showed that they had actually read and understood the items.

Meanwhile, the average mean values for all the three aspects were not significantly different, which was about 3.39 to 3.76. The understanding aspect recorded the highest average mean value of 3.76, followed by the enforcement and awareness aspects, which recorded 3.47 and 3.39, respectively. The value that was relatively good reflected that the code enforcement was implemented well by the organisation to realise its existence (the awareness factor) and also could be understood (the understanding factor) by the respondents. This situation, of course, to some extent contributed to the implementation level of ethics among the respondents, as explained in the next table.

Implementation Level of the Ethical Code

Table 4 shows the implementation level of the ethical code among the respondents.

Table 4
Implementation level of ethical codes

Implementation Level	Frequency	Percent
High (88-130)	101	67.3
Moderate (44-87)	49	32.7
Low (43 and below)	0	0.0
Total	150	100.0

On average, the respondents showed a high level of adherence to ethical values, where 101 respondents (67.3%) achieved a score of around 88-130. Therefore, the remaining respondents showed a moderate level of adherence to ethical values (32.7%). The high score reflects a high commitment to ethics and associates with the aspects of enforcement, awareness and understanding as discussed earlier. The high mean values for all the three aspects contributed to the implementation of ethics that was also high. This indicates that these three aspects of code enforcement, awareness and understanding need to be inculcated together to ensure effective implementation of ethics.

The findings indicate that the organisational management needs to take serious measures in relation to code enforcement to raise awareness and increase understanding of ethics among employees. Related policies should be formulated in line with formal and informal activities to encourage ethical behaviour among employees. At the same time, employees should also embrace the efforts undertaken by their management to create an ethical work culture within the organisation.

Implementation Level Based on the Demographic Factor

Table 5 indicates the implementation level of the ethical code based on selected demographic factors.

Overall, with regards to the total number of respondents, the findings indicated a mix of ethical implementation

Table 5
Adherence level of ethical codes based on respondents' demography

Profile of Respondents' Demography		Adherence Level			Total
		Low (%)	Moderate (%)	High (%)	
Gender	Male	0	16 (27.1)	43 (72.9)	59
	Female	0	33 (36.3)	58 (63.7)	91
Age	19 years and below	0	0 (0.0)	0 (0.0)	0
	20-29 years old	0	29 (46.8)	33 (53.2)	62
	30-39 years old	0	15 (24.6)	46 (75.4)	61
	40-49 years old	0	4 (16.7)	20 (83.3)	24
	50 years and above	0	1 (33.3)	2 (66.7)	3
Work Experience	5 years and below	0	30 (33.0)	61 (67.0)	91
	6-10 years	0	8 (28.6)	20 (71.4)	28
	11-15 years	0	1 (16.7)	5 (83.3)	6
	16-20 years	0	3 (37.5)	5 (62.5)	8
	21-25 years	0	6 (42.9)	8 (57.1)	14
	26 years and above	0	1 (33.3)	2 (66.7)	3
Category of Designation	Managerial and Professional Staff	0	17 (20.5)	66 (79.5)	83
	Support Staff	0	32 (47.8)	35 (52.2)	67
Institution	Institution 1	0	19 (44.2)	24 (55.8)	43
	Institution 2	0	21 (29.6)	50 (70.4)	71
	Institution 3	0	9 (25.0)	27 (75.0)	36

levels i.e. high and moderate. In terms of gender, male respondents showed a higher ethical implementation level than female respondents i.e. 72.9%. The result also indicated that the majority of the respondents aged 30-49 years old showed a high level of ethical adherence (75.4 and 83.3%).

In terms of working experience, those within 6 and 15 years of working experience were the highest total number of respondents that embraced high level of ethical adherence i.e. 71.4 and 83.3%. In terms of respondents' designation, it was found that more than one third of the overall respondents who were managerial and professional staff showed

high ethical adherence i.e. 66 respondents (79.5%).

From institutional perspective, the result also indicated a mix of ethical implementation levels. All three institutions showed high and moderate ethical adherence with quite an equal ratio of respondents. Thus, it is hard to specify which institution is more ethical than others.

In order to verify to what extent the demographic factors showed significant differences with ethical adherence levels, a chi square test for independence was conducted. The results of the test as shown in Table 6 indicated that only two demographic factors had a significant relationship with

the adherence level of the ethical code i.e. age and category of designation factors. The p values recorded for age and designation were 0.017 and 0.000 respectively, which was less than 0.05.

Table 6
Adherence level of ethical codes based on respondents' demography

Demographic Factors	Adherence Level		
	chi square value	df	p-value
Gender	1.361	1	0.243
Age	10.213	3	0.017**
Work Experience	1.662	5	0.894
Category of Designation	12.543	1	0.000**
Institution	3.864	2	0.145

**Significant at the 0.05 level

Table 5 earlier showed that a high level of ethical practice was more favourable among respondents aged above 30 years old. This means that older respondents were seen as being more ethical in their work behaviour. Similarly, respondents in the managerial and professional category were also more likely to have high ethical adherence compared to respondents who were support staff. This shows that respondents in high positions were more ethical in their work. This was probably dues to the fat that the nature of their task as being part of the management team encouraged them to understand the importance of ethics and be more concerned about ethical practice in their work, especially in organisational decision-making.

These findings were different from the results of previous studies such as Ismail (1996) and Ghani (2000), who found that age had no influence on perception and ethical behaviour of the respondents. The findings also disagreed with those of Hassan (2002) and Amnah (1998) in that there was no relationship between ethical practices and designation of respondents.

Suggestions for Managerial Implementation

The above findings demonstrated the significance of code enforcement, understanding and awareness as important mechanisms to impart ethical codes to employees. Effective enforcement (3.47), dynamic awareness (3.39) and deep understanding (3.76) contributed to higher adherence of ethical practice among employees (67.3%). These findings involved 'two dimensional management', where both the employer and the employee commit on the same benchmark of ethical behaviour, hence generating effort from both parties.

In addition to Bricknell and Cohen's discussion (2005) on the enforcement code, a punishment-and-reward system

should be implemented in the process. The former should be set as a warning against the breaching of ethical codes, while the latter should be awarded to employees who faithfully comply with the codes while fulfilling their work tasks. On the other hand, an awareness code assists in raising ethical concerns among employees. This can be disseminated through talks, seminars, open discussions, training and any other possible venues to familiarise employees with the content of ethical codes (Sims, 1991; Dean, 1992; Chonko et al., 2003), and this contributes simultaneously to the code of understanding.

Therefore, the findings could directly address the issue of negligence of ethical codes, especially among Muslim employers and employees who might ignore the importance of work ethics (Al-Attas, 1978; Wan Husin, 2012). Moreover, the same issue is shared by other organisations in the world. By focusing on the technical aspect of work ethics and tackling the crux of the issue i.e. how to create an ethical culture, the issue of work misconduct can be finally resolved.

CONCLUSION

There is no doubt that ethical behaviour among employees is very much emphasised in organisations. This article identified three important factors that contribute towards implementing ethical codes: enforcement, awareness and understanding. These three mechanisms integrate the effort of employers and employees. Therefore, both parties must synergise to ensure that ethical

codes are successfully practised in reality, and are not just recorded in documentation. The practice of ethical codes is not only to create an ethical work culture, but also to assist in developing a positive image and hence, in building the reputation of the organisation. It is hoped that this article will shed some light on managerial issues and enhance the ethical work culture among managers and employees regardless of religious, ethnic, national and educational backgrounds. Furthermore, more studies should be conducted in cross-cultural settings by using a different methodology.

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