FACTORS INFLUENCING INTEGRITY AMONG PUBLIC SECTOR ACCOUNTANTS IN MALAYSIA

BY

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2026

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A dissertation submitted in fulfilment of the requirement for the Master of Science in Accounting

Kulliyyah of Economics and Management Sciences
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JULY 2026

ABSTRACT

Integrity among public sector accountants is essential for ensuring accountability, transparency, and the effective management of public resources. Despite the existence of regulatory frameworks and institutional anti-corruption initiatives in Malaysia, integrity-related concerns continue to arise, highlighting the need to better understand the factors that influence ethical conduct among public sector accounting professionals. Using Hunt and Vitell's (1986) General Theory of Marketing Ethics, this study examines the influence of ethical climate, professional commitment, corporate ethical values, and emotional intelligence on the level of integrity among public sector accountants in Malaysia, particularly those serving in the Accountant General's Department (AGD). A quantitative research design was employed using an online questionnaire distributed to all public sector accountants, yielding 141 usable responses that were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM). The results indicate that emotional intelligence, caring ethical climate, law-and-code ethical climate, and corporate ethical values are positively and significantly associated with integrity. Professional commitment is also found to have a significant relationship with integrity; however, the relationship is negative, which is contrary to the hypothesised direction. In contrast, the rules, instrumental, and independence ethical climate dimensions are not significantly associated with integrity. This study contributes to the public sector accounting literature by providing empirical evidence on the organisational and personal factors influencing integrity among public sector accountants. The findings offer practical implications for policymakers and professional bodies, particularly in strengthening ethical organisational environments, enhancing ethics-related training, and developing competency-based initiatives aimed at reinforcing integrity and public trust in public financial management.

ملخص البحث

تُعدّ النزاهة لدى المحاسبين العاملين في القطاع العام ركيزةً أساسيةً لضمان المساءلة والشفافية والإدارة الفعّالة للموارد العامة. وعلى الرغم من وجود الأطر التنظيمية والمبادرات المؤسسية الهادفة إلى مكافحة الفساد في ماليزيا، فإن القضايا المتعلقة بالنزاهة لا تزال مطروحة، مما يبرز الحاجة إلى فهمٍ أعمق للعوامل المؤثرة في السلوك الأخلاقي لدى المهنيين العاملين في مجال المحاسبة بالقطاع العام. وانطلاقًا من النظرية العامة لأخلاقيات التسويق التي طوّرها هنت وفيتيل (1986م)، هدفت هذه الدراسة إلى فحص أثر المناخ الأخلاقي، والالتزام المهني، والقيم الأخلاقية المؤسسية، والذكاء العاطفي في مستوى النزاهة لدى المحاسبين العاملين في القطاع العام بماليزيا، ولا سيما العاملين في دائرة المحاسب العام الماليزية (AGD). واعتمدت الدراسة المنهج الكمي، حيث جُمعت البيانات من خلال استبانة إلكترونية وُزّعت على المحاسبين العاملين في القطاع العام، وأسفرت عن (141) استجابة صالحة للتحليل. وقد جرى تحليل البيانات باستخدام أسلوب نمذجة المعادلات الهيكلية بالمربعات الصغرى الجزئية (PLS-SEM). وأظهرت نتائج الدراسة وجود علاقة ذات دلالة إحصائية بين النزاهة وكلٍّ من الذكاء العاطفي، والمناخ الأخلاقي القائم على الرعاية والاهتمام بالآخرين، والمناخ الأخلاقي القائم على الالتزام بالقوانين واللوائح المهنية، والقيم الأخلاقية المؤسسية، والالتزام المهني. وفي المقابل، كشفت النتائج عن عدم وجود علاقة ذات دلالة إحصائية بين النزاهة وكلٍّ من المناخ الأخلاقي القائم على القواعد، والمناخ الأخلاقي النفعي، والمناخ الأخلاقي القائم على الاستقلالية. وتسهم هذه الدراسة في إثراء الأدبيات المتعلقة بالمحاسبة في القطاع العام من خلال تقديم أدلة تجريبية حول العوامل التنظيمية والشخصية المؤثرة في النزاهة لدى المحاسبين العاملين في هذا القطاع. كما تقدم نتائجها دلالات عملية مهمة لصانعي السياسات والهيئات المهنية، ولا سيما فيما يتعلق بتعزيز البيئات التنظيمية الأخلاقية، وتطوير البرامج التدريبية المرتبطة بالأخلاقيات المهنية، وإطلاق مبادرات قائمة على الكفاءات تستهدف ترسيخ النزاهة وتعزيز ثقة الجمهور في إدارة المالية العامة.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science (Accounting).

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DECLARATION

I hereby declare that this dissertation is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted for any other degrees at IIUM or other institutions.

Nur Solehah binti Sham

Signature………………………………… Date: 5 July 2026

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ACKNOWLEDGEMENTS

All glory is due to Allah, the Almighty, whose Grace and Mercies have been with me throughout the duration of my study. Although, it has been tasking, His Mercies and Blessings on me ease the herculean task of completing this thesis.

I am most indebted to by supervisor, Professor Dr. Suhaiza, whose enduring disposition, kindness, promptitude, thoroughness and friendship have facilitated the successful completion of my work. I put on record and appreciate her detailed comments, useful suggestions and inspiring queries which have considerably improved this thesis. Her brilliant grasp of the aim and content of this work led to her insightful comments, suggestions and queries which helped me a great deal. Despite her commitments, she took time to listen and attend to me whenever requested. The moral support she extended to me is in no doubt a boost that helped in building and writing the draft of this research work. I am also grateful to my co-supervisor, Assoc. Prof. Dr. Hawa, whose support and cooperation contributed to the outcome of this work.

Lastly, my gratitude goes to my beloved mother and husband; for their prayers, understanding and endurance while away.

Once again, we glorify Allah for His endless mercy on us one of which is enabling us to successfully round off the efforts of writing this thesis. Alhamdulillah

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

CHAPTER ONE

INTRODUCTION

1.0 INTRODUCTION

This chapter offers an overview of research on the determinants of integrity among public sector accountants in Malaysia. The remainder of this chapter contains six key sections: Section 1.1 provides the background and context of the study. Section 1.2 outlines the problem statements that have driven this research. Section 1.3 details the research objectives and research questions. Sections 1.4 and 1.5 discuss the motivation and significance of the study, respectively. Finally, Section 1.6 outlines the dissertation's structure and organization of the following chapters.

1.1 BACKGROUND OF THE STUDY

Notable corporate failures such as Enron, WorldCom and 1MDB highlight the critical importance of integrity within the accounting profession. Both organisations collapsed as a result of large-scale fraudulent accounting practices, including manipulation of financial statements, concealment of liabilities, and unethical reporting practices that were either perpetrated or enabled by accounting professionals. These high-profile scandals demonstrate how deficiencies in professional integrity can lead to severe financial collapse, regulatory sanctions, and long-lasting reputational damage, not only for the organisations involved but also for the accounting profession more broadly (Dobel, 2016; Huberts, 2018; Barnard, 2011; Christensen et al., 2020). Although these failures occurred in the corporate sector, they provide critical lessons for the public sector, where integrity is equally essential because breaches of ethical conduct in government accounting can undermine public trust, weaken accountability mechanisms, jeopardise the efficient use of public resources, and compromise the delivery of essential public services (OECD, 2021; World Bank, 2022). Governments rely heavily on tax revenues collected from individuals and corporations to finance public expenditure; therefore, strong integrity among public sector accountants is fundamental to ensuring responsible stewardship of public funds and sustaining public confidence in government institutions (IFAC, 2023).

Globally, cases of public financial mismanagement involving public officials and accounting personnel continue to highlight persistent governance vulnerabilities within public financial management systems. International evidence indicates that weaknesses in financial oversight, internal control systems, and ethical compliance can expose governments to significant fiscal risks and accountability failures (IMF, 2020; OECD, 2021). For example, in the United Kingdom, the finance director of Thurrock Council was banned following major financial mismanagement involving public investments exceeding £1 billion, while investigations across multiple local authorities have revealed numerous cases of fraud and misuse of public funds involving public officers (Murray, 2024; Reporter, 2025). Similar cases have been reported in Malaysia, including instances where public sector accounting personnel were convicted for falsifying financial documents and misappropriating public funds, resulting in financial losses and legal penalties (Bunyan, 2020). These incidents demonstrate that integrity-related risks remain a significant concern in public financial governance across both developed and developing contexts.

In Malaysia, the Accountant General’s Department (AGD) plays a central role in managing government financial operations, ensuring compliance with financial regulations, safeguarding public resources, and maintaining the reliability of government accounting systems (Accountant General's Department of Malaysia, 2022). Public sector accountants within the AGD are therefore key actors in sustaining financial transparency, accountability, and sound fiscal governance, as their professional judgments directly influence the credibility of financial reporting and compliance with public financial management frameworks (Campbell & Trotter, 2018). Although Malaysia has established several institutional mechanisms to strengthen integrity such as the Malaysian Institute of Integrity (MII), the Malaysian Anti-Corruption Commission (MACC), and the Enforcement Agency Integrity Commission (EAIC) reported cases of financial misconduct and governance irregularities continue to raise concerns regarding the effectiveness of integrity systems within public sector institutions (Bernama, 2022; Siddiquee, 2010). These developments suggest that institutional reforms alone may be insufficient without a deeper understanding of behavioural, organisational, and professional determinants influencing integrity among public sector personnel.

From a governance perspective, integrity functions as a foundational institutional capability that shapes the effectiveness of accountability systems and the credibility of public financial management. High-integrity behaviour among public officials strengthens compliance with financial regulations, improves the reliability of government reporting, and enhances the effectiveness of internal control mechanisms, thereby reinforcing governance quality. Conversely, integrity failures weaken institutional accountability systems, increase the risk of financial mismanagement, and erode citizens' confidence in government institutions. Recent international governance framework therefore emphasises integrity as a central pillar linking ethical conduct, administrative accountability, and sustained public trust in the state (OECD, 2021; World Bank, 2022; IFAC, 2023). Within this governance framework, public sector accountants occupy a strategically critical role, as their professional responsibilities directly influence the stewardship, transparency, and credibility of public financial resources.

While prior studies have examined ethics and integrity within the Malaysian public sector (Sajari et al., 2023), as well as among specific groups such as the Royal Malaysian Police (Bakri et al., 2015) and Certified Integrity Officers (Wan Abdullah et al., 2018), limited empirical attention has been given specifically to public sector accountants. Given the strategic responsibility of these professionals in safeguarding public financial accountability, a comprehensive investigation into the determinants of integrity within this professional group is necessary. Understanding the organisational, professional, and personal factors influencing integrity among public sector accountants is therefore essential for strengthening governance systems, enhancing financial accountability, and reinforcing long-term public trust in government financial management.

1.2 PROBLEM STATEMENT

The integrity of public sector accountants is a critical issue in Malaysia, as evidenced by numerous financial scandals that have resulted in the mismanagement and leakage of public funds (i.e., Bunyan, 2020; Reporter, 2025; Jones, 2020). Cases such as those mentioned above (i.e., Bunyan, 2020; Murray, 2024; Reporter, 2025) involve public sector accountants in Ipoh, Perak, and similar incidents that occurred in the United Kingdom.

Despite the presence of regulatory bodies and legal frameworks designed to ensure accountability including the breach of the professional accountant conduct as earlier mentioned, financial scandals continue to emerge, raising concerns about the effectiveness of internal controls and professional ethics among public sector accountants. The mismanagement of public funds is often linked to procedural non-compliance, weak internal controls, and ethical lapses among financial officers, auditors, and accountants responsible for managing government resources. These issues not only undermine public trust in government institutions but also impede economic and social development by diverting funds away from their intended purposes.

A key concern is whether public sector accountants in Malaysia possess the necessary ethical standards, professional competence, and institutional support to uphold financial integrity. The thing to be highlighted is that a weak or permissive ethical climate within public sector institutions can enable or fail to prevent serious integrity breaches by public sector accountants, as seen in cases like Sean Clark at Thurrock Council and Roslan at Perak Works Department's mechanical engineering branch. These instances demonstrate how the absence of ethical accountability, transparency, and proper oversight mechanisms contributes to unethical decision-making and ultimately erodes the integrity expected of public servants responsible for managing public funds.

Given the critical responsibility of public sector accountants in managing public funds, and instances of questionable integrity reported in financial scandals, this study seeks to examine the factors influencing integrity among public sector accountants in

Malaysia. Understanding these factors is essential to strengthening governance mechanisms, improving compliance with financial regulations, and fostering ethical financial practices within the public sector.

1.3 RESEARCH OBJECTIVES AND RESEARCH QUESTIONS

The general research objective of this study is to examine the determinants of integrity among public sector accountants in the Accountant General's Department of Malaysia. Specifically, the study aims to achieve the following research objectives:

RO1: To examine the influence of ethical climate on integrity among public sector accountants.

RO2: To examine the influence of professional commitment on integrity among public sector accountants.

RO3: To examine the influence of corporate ethical values on integrity among public sector accountants.

RO4: To examine the influence of emotional intelligence on integrity among public sector accountants.

Correspondingly, the research questions developed to address the above objectives are as follows:

RQ1: Does ethical climate influence integrity among public sector accountants?

RQ2: Does professional commitment influence integrity among public sector accountants?

RQ3: Do corporate ethical values influence integrity among public sector accountants?

RQ4: Does emotional intelligence influence integrity among public sector accountants?

1.4 MOTIVATION OF THE STUDY

There are several key motivations to the present study. A primary factor that motivates for this research is the necessity to restore and reinforce public confidence in government agencies entrusted with managing public funds. Public sector accountants play a pivotal role in ensuring transparency, accountability, and proper stewardship of national resources. However, recurring financial scandals such as the 1MDB case have raised serious concerns about ethical lapses, weak governance, and the questionable integrity of financial officers, including accountants (Jones, 2020). These developments have significantly tarnished trust in public financial institutions and therefore it is crucial to address integrity-related issues within the AGD.

Another key motivation stems from the recognition that the credibility and reputation of financial management institutions are intrinsically linked to the ethical conduct of their personnel (Osagioduwa & Ogbonmwan, 2022). Any perception of misconduct, fraud, or professional negligence can severely compromise the AGD's legitimacy and its ability to effectively discharge its responsibilities. Thus, understanding the underlying factors that influence integrity among public sector accountants is essential for formulating strategies to safeguard ethical standards, reinforce institutional reputation, and enhance the quality of public financial governance (Osagioduwa & Ogbonmwan, 2022).

In addition, while prior studies have explored ethics and integrity in broader public sector contexts, there remains a distinct gap in literature focusing specifically on the determinants of integrity within public financial management bodies such as the AGD. Existing research has primarily addressed integrity in enforcement agencies like the Royal Malaysian Police (2015), but similar empirical investigations in accounting and financial oversight institutions remain limited. This study, therefore, seeks to fill this knowledge gap by examining how factors such as ethical climate, professional commitment, corporate ethical values, and emotional intelligence affect the integrity of public sector accountants. The findings are expected to offer valuable insights for policymakers, regulators, and institutional leaders aiming to foster a more ethical and accountable public financial management system in Malaysia (Bakri, Said, & Karim, 2015).

1.5 SIGNIFICANCE OF THE STUDY

This study provides important contributions to theory, policy, institutional practice, and academic research concerning integrity in public financial management. This study contributes to theory by extending the application of the Hunt and Vitell ethical decision-making theory within the context of public sector accounting in Malaysia. The study provides empirical evidence on how ethical climate, professional commitment, corporate ethical values, and emotional intelligence influence integrity, thereby enriching the theoretical understanding of ethical behaviour and integrity in the public sector context.

For the Malaysian government, the findings offer empirical evidence that can assist policymakers and oversight agencies in strengthening integrity management systems within the public sector, particularly within the Accountant General's Department (AGD), which plays a central role in managing and safeguarding public funds. By identifying the organisational and individual factors that influence integrity among public sector accountants, the study provides insights that can support the design of targeted integrity enhancement strategies, including improvements in ethical governance frameworks, internal control environments, professional training programmes, and integrity-focused performance monitoring. Strengthening these mechanisms is essential for improving financial accountability, ensuring effective stewardship of public resources, and reinforcing public trust in government financial management.

The study also contributes to institutional capacity-building by highlighting the importance of embedding ethical competencies and integrity awareness into professional development initiatives for public sector accounting personnel. The results may inform the development of competency-based training modules, ethics-oriented leadership programmes, and organisational policies aimed at cultivating stronger ethical climates within public institutions. In addition, the findings can provide guidance for educational policymakers and professional accounting bodies in incorporating integrity-related competencies into accounting education and professional certification programmes, thereby fostering ethical awareness and professional responsibility among future public sector accountants from the early stages of their professional development.

From an academic perspective, this research contributes to the limited empirical literature examining integrity within the context of public sector accounting, particularly in developing economies. By empirically examining the influence of ethical climate, professional commitment, corporate ethical values, and emotional intelligence on integrity, the study expands current understanding of the behavioural and organisational determinants of ethical conduct in public financial management settings. The findings also offer a useful reference for future research exploring governance, accountability, and ethics-related issues within the broader public sector environment.

Beyond the public sector, the insights generated from this study may also benefit private sector organisations and professional bodies by enhancing understanding of how organisational environments and individual competencies interact to shape ethical behaviour in accounting and financial management professions. Collectively, the study’s findings are expected to contribute to strengthening integrity systems, improving governance effectiveness, and supporting the development of more ethical organisational cultures across both public and private sector institutions.

1.6 ORGANIZATION OF THE STUDY

This dissertation contains six chapters:

Chapter one is the Introduction. This first chapter provides information on the background of the study, problem statements, research objectives and research questions, motivations of the study, and the significance of the study.

Chapter two is literature review. The second chapter provides the information on the literature review on the ethics and integrity, prior studies on factors influence integrity and the gaps in relevant literature of this study.

Chapter three is the theoretical framework and hypothesis development. The third chapter provides the information on the about the theory that relevant to this study and the hypothesis development of this study.

Chapter four is the research methodology. This forth chapter provides the information about the research methodology that used in this study, pilot study and the data analysis for this study.

Chapter five is the findings and discussion. This fifth chapter provides the information about the response rate, demographic profile of the respondents and research findings of the study.

Chapter six is the summary, recommendations and conclusion. This last chapter provide the information on summary, contribution and implication and limitations of this study.

CHAPTER TWO

LITERATURE REVIEW

2.0 INTRODUCTION

This chapter reviews the relevant literature for the current study and is organized into five sections. Section 2.1 explains ethics and integrity in public sector. Section 2.2 presents a review of prior research on factors affecting integrity. Section 2.3 discusses other prior studies on integrity. Section 2.4 addresses gaps in the literature. Finally, Section 2.5 concludes the chapter.

2.1 ETHICS AND INTEGRITY

The concept of integrity originates from the Latin word *integer*, which means wholeness, completeness, and moral soundness (Widung & Fridlund, 2003). Integrity generally refers to the consistency between an individual's beliefs, words, and actions (Musschenga, 2001). As a central concept in ethical reasoning, integrity plays a vital role in shaping moral behaviour and guiding individuals to act in accordance with ethical principles (Widung & Fridlund, 2003). In this context, integrity has been described as an unwavering commitment to moral values and ethical standards, even when individuals face pressure or challenging circumstances (Gross, 2001).

Integrity is widely recognised as a fundamental ethical principle encompassing honesty, fairness, and strong moral character (Huberts, 2018). It requires individuals to adhere to ethical values and professional standards in both personal and professional contexts. As noted by Karssing (2007), Dobel (2016), and Jin et al. (2024), integrity contributes to the development of trust, accountability, and credibility within organisations and institutions. Consequently, integrity plays a crucial role in ensuring ethical behaviour and responsible decision-making.

In organisational settings, integrity is closely associated with ethical workplace behaviour. Employees who demonstrate integrity are more likely to exhibit honesty, fairness, and reliability in carrying out their duties (Mehrabian, 2000). Such employees tend to avoid behaviours that violate organisational norms, including misconduct such as theft, vandalism, absenteeism, and misuse of organisational resources. Conversely, the absence of integrity can lead to the erosion of ethical standards and undermine professional credibility within organisations (Arifin & Ahmad, 2022).

Integrity is also an essential principle within the academic environment. Academic integrity refers to the commitment to honesty, fairness, and responsibility in teaching, learning, and research activities. Macfarlane et al. (2014) highlight that academic integrity requires adherence to ethical standards in scholarly work, including the avoidance of plagiarism and research misconduct. Institutions such as the International Center for Academic Integrity (ICAI) have developed frameworks and guidelines to promote ethical conduct and uphold integrity within academic communities.

Beyond organisational and academic contexts, integrity is particularly important in the governance of the public sector. According to Huberts (2018), integrity in public administration refers to the responsible and careful execution of professional duties while considering the interests of the public. Public sector officials are expected to act responsibly, uphold ethical standards, and ensure that public resources are managed effectively and transparently.

Public sector accountants play a critical role in managing public funds and ensuring accountability in financial reporting. As custodians of public resources, they are responsible for safeguarding public interests and ensuring that financial management processes comply with relevant regulations and ethical standards (Huberts, 2018). Consequently, maintaining a high level of integrity among public sector accountants is essential for strengthening public trust and ensuring good governance.

However, governance challenges in the public sector remain a significant concern worldwide. Issues such as corruption, fraud, weak internal controls, inefficient financial management, and governance failures continue to undermine public confidence in government institutions (Rosli et al., 2015). These challenges highlight the importance of strengthening integrity systems within public sector organisations.

The management structure of public sector organisations differs considerably from that of private sector entities. Government organisations typically operate under more formal regulations and political influences while facing less exposure to market competition (Caudle et al., 1991). As a result, public sector organisations may encounter unique challenges in ensuring efficiency, accountability, and ethical conduct.

In response to these challenges, many countries have introduced various initiatives to strengthen integrity systems within their public institutions. Malaysia has also implemented several reforms aimed at improving governance and promoting ethical conduct within the public sector. One notable initiative is the establishment of the Malaysian Institute of Integrity, which aims to promote ethical values, integrity awareness, and good governance practices within the civil service (Rosli et al., 2015).

Recognising the importance of integrity in promoting effective governance and public accountability, previous studies have examined how integrity systems can be implemented within public sector organisations by analysing employees' experiences and perceptions (Izawati et al., 2022). These studies highlight the need to understand the factors that influence integrity among public sector employees. Given the critical role played by public sector accountants in managing public resources and ensuring accountability, the present study focuses on examining the factors that influence integrity among public sector accountants in Malaysia. The following section reviews prior studies that have investigated factors affecting integrity.

2.2 FACTORS AFFECTING INTEGRITY

Previous studies indicate that integrity is influenced by multiple factors operating at different levels (Adams & Balfour, 2009; Cooper, 2012; Huberts, 2018). Rather than being determined by a single element, integrity is shaped by the interaction of social environment, personal attributes, organisational conditions, and professional or external pressures. This perspective is consistent with the general theory of marketing ethics proposed by Hunt and Vitell (1986), which suggests that ethical decision-making is influenced by both individual characteristics and environmental factors. Based on this framework, factors affecting ethical behaviour can be broadly classified into four categories: cultural and social factors, personal factors, organisational or institutional factors, and external or industry-related factors. The following sections review the literature based on these categories.

2.2.1 Cultural and Social Factors

Cultural and social factors play an important role in shaping ethical behaviour and integrity. According to Hunt and Vitell (1986), ethical decision-making does not occur in isolation but is influenced by the broader cultural and social environment in which individuals operate. These environments shape how individuals interpret ethical issues, evaluate right and wrong, and respond to ethical dilemmas. Cultural norms and shared values therefore influence the ethical standards that guide behaviour within organisations and societies.

Cross-cultural studies provide evidence that ethical decision-making differs across societies. For example, Zhu and Jiang (2014) found significant differences between Chinese and American participants in their consequentialist orientations when responding to ethical dilemmas. Similarly, Ellestad and Winton (2024) reported that cultural dimensions such as power distance, individualism, and masculinity were negatively associated with integrity, whereas uncertainty avoidance was positively associated with integrity. These findings suggest that cultural values can either strengthen or weaken ethical judgement and integrity.

Beyond national culture, social norms and religious values also influence ethical behaviour. Social norms regulate behaviour by signalling what is acceptable or unacceptable within a social group (Biel & Thøgersen, 2007). Mackenzie (2004) further argued that ethical norms can play an important role in addressing issues related to corporate governance and corporate responsibility. Religion has also been identified as an important influence on ethical conduct. For instance, Hanapiyah, Daud, and Wan Abdullah (2019) found that religiosity and spirituality were positively associated with employee integrity. Similarly, Posas (2007) highlighted the role of religious values in shaping ethical responses to societal challenges, while Noor (2008) emphasised that religious principles may provide a universal ethical foundation for distinguishing right from wrong.

Within organisational settings, cultural and social influences are often manifested through the concept of ethical climate. Ethical climate refers to employees' shared perceptions regarding what constitutes ethically appropriate behaviour and how ethical issues should be addressed within an organisation (Victor & Cullen, 1988). Ethical climate theory suggests that employees rely on these shared perceptions when evaluating ethical situations and determining appropriate behaviour. Victor and Cullen (1987) further proposed that ethical climates can be classified into several types based on ethical criteria and locus of analysis, such as caring, rules, law and code, instrumental, and independence climates.

A substantial body of research has examined the relationship between ethical climate and ethical behaviour in organisations. Peterson (2002) found that ethical climates characterised by law and code or caring orientations were associated with lower levels of unethical behaviour among employees. Similarly, Parboteeah and Kapp (2008) reported that principle-based ethical climates were positively related to responsible employee behaviour. A meta-analysis conducted by Martin and Cullen (2006) concluded that ethical climate significantly influences employees' ethical behaviour, organisational commitment, and job attitudes across a wide range of organisational settings. In addition, Kaptein (2008) emphasised that a strong ethical organisational culture can reduce unethical behaviour and strengthen ethical decision-making among employees.

In the public sector context, ethical climate is particularly important because public organisations operate under high expectations of transparency, accountability, and public trust. Empirical evidence from Malaysia also supports the importance of ethical climate. Sajari et al. (2017) found that ethical climate and the presence of a Chief Integrity Officer were positively associated with ethics and integrity levels among Malaysian public sector employees. Similarly, Abdullah et al. (2014) reported that ethical climate significantly influenced ethical judgement among public sector employees in Malaysia. Venezia et al. (2010) further demonstrated that ethical climate perceptions differ between public and private sector accountants in Asia, suggesting that sectoral context shapes ethical expectations and behaviour.

Overall, the literature indicates that cultural values, social norms, religious beliefs, and organisational ethical climate influence how individuals understand and practise integrity. Among these factors, the present study focuses specifically on ethical climate as a representation of cultural and social influences within organisations, as ethical climate reflects the shared ethical values and norms that guide employees' behaviour in the workplace.

2.2.2 Personal Factors Influencing Integrity

Personal factors are also important in explaining differences in integrity. These factors include values, beliefs, moral philosophy, personality, emotional states, and emotional intelligence. Ethical behaviour is often shaped by how individuals interpret ethical issues based on their own moral frameworks and personal characteristics.

Values and beliefs are among the most fundamental influences on ethical judgement. Steenhaut and Van Kenhove (2006) found that individuals' values and ethical ideologies directly and indirectly influenced their judgement of ethically questionable behaviour. Similarly, Kung and Huang (2013) reported that auditors with idealistic orientations were more likely to criticise clients' actions that violated moral norms, whereas relativistic auditors were more lenient. These findings suggest that moral philosophy and ethical belief systems influence how individuals respond to ethical dilemmas.

From a broader perspective, Rahayuningsih et al. (2020) concluded that integrity violations are influenced by a complex interaction of psychological, organisational, and cultural factors. At the individual level, personal values, motivations, and emotional conditions may increase or reduce the likelihood of unethical behaviour. In academic settings, Kisamore et al. (2007) found that personality variables explained a substantial proportion of variation in academic misconduct intentions, with integrity culture having a stronger effect among individuals with lower adjustment levels. This suggests that personal traits and contextual influences interact in shaping behaviour.

One important personal factor that has received increasing attention is emotional intelligence. Mayer et al. (2004) define emotional intelligence as the ability to perceive, understand, and manage emotions in oneself and others. According to Salovey and Grewal (2005), emotional intelligence comprises four dimensions: perceiving emotions, using emotions to facilitate thinking, understanding emotions, and managing emotions. These emotional abilities are relevant to ethical behaviour because they may help individuals regulate impulses, manage interpersonal conflict, and make more balanced decisions in difficult situations.

A growing body of literature suggests that emotional intelligence contributes positively to work-related outcomes and ethical conduct. Ugoani (2020) argued that emotional intelligence is important in reducing corruption and strengthening governance integrity. Côté and Miners (2006) found that emotional intelligence was positively associated with several dimensions of job performance, while O'Boyle et al. (2011), in a meta-analysis, concluded that various models of emotional intelligence showed overall validity in predicting job performance. Pirvu (2020) also noted that emotional intelligence, although modestly correlated with performance, remains important for organisational sustainability. In Malaysia, Yong (2013) found a strong positive relationship between emotional intelligence and servant leadership practices, further suggesting that emotionally intelligent individuals may be more capable of acting ethically and responsibly.

Taken together, prior studies indicate that personal factors, especially moral values, ethical beliefs, and emotional intelligence, play an important role in shaping integrity. These factors are particularly relevant for public sector accountants, who often face ethical pressure, role conflict, and accountability demands in carrying out their responsibilities.

2.2.3 Institutional Factors Influencing Integrity

Institutional or organisational factors play a significant role in shaping employees' ethical behaviour and integrity by influencing the ethical environment within which individuals operate. These factors include leadership, governance structures, internal control systems, professional standards, and organisational ethical values. Prior research suggests that organisational systems and structures provide signals regarding acceptable behaviour and thereby influence employees' ethical decision-making (Treviño et al., 2008).

Leadership has frequently been identified as an important organisational influence on ethical behaviour. Ethical leadership helps establish ethical standards, communicates organisational values, and serves as a role model for employees (Brown et al., 2005). In the public sector, leadership is considered essential for the effectiveness of integrity systems and the prevention of corruption or abuse of authority (Balogun, 2003). Empirical evidence supports this view. For instance, Chizema and Pogrebna (2019) found that higher levels of government integrity contributed to improved corporate governance practices and reduced corruption. In the Malaysian context, Abd Aziz et al. (2015) reported that leadership qualities, integrity systems, and internal control mechanisms significantly influence accountability within public sector organisations.

Professional standards and ethical codes also function as institutional mechanisms that guide ethical conduct. Professional codes of ethics provide formal guidance on appropriate behaviour and establish expectations for professional integrity. Research by Cohen and Pant (1991) found that public accountants considered professional ethical codes and self-regulation as important mechanisms for strengthening ethical standards. Similarly, Fatemi et al (2020) showed that professional standards influence practitioners' ethical judgement when addressing ethical dilemmas in professional practice.

While leadership and professional standards are important institutional influences, corporate ethical values represent a particularly critical organisational factor affecting employees' ethical behaviour. Corporate ethical values refer to the shared ethical beliefs and norms within an organisation that guide employees in distinguishing between acceptable and unacceptable behaviour (Hunt et al., 1989). These values shape employees' perceptions regarding ethical expectations and influence how individuals respond to ethical dilemmas in the workplace.

A substantial body of literature highlights the importance of corporate ethical values in promoting ethical behaviour. Hunt et al. 1989) demonstrated that corporate ethical values significantly influence ethical decision-making among marketing professionals. Subsequent studies have consistently supported this relationship. Baker, Hunt, and Andrews (2006) found that corporate ethical values positively influence ethical behaviour and organisational citizenship behaviour among employees. Similarly, Valentine et al. (2011) reported that corporate ethical values were positively associated with job satisfaction and negatively associated with turnover intention, suggesting that ethical organisational environments contribute to more positive employee outcomes. Lee (2020) also found that corporate ethical values contribute to organisational sustainability performance by encouraging responsible employee behaviour.

Overall, the literature suggests that institutional factors such as ethical leadership, professional standards, governance mechanisms, and organisational ethical culture influence the level of integrity demonstrated by employees. Among these institutional factors, corporate ethical values play a central role because they represent the shared ethical norms that guide employees' behaviour within organisations. In the context of the present study, corporate ethical values are therefore examined as a key institutional factor influencing integrity among public sector accountants

2.2.4 External Factors Influencing Integrity

External factors refer to influences arising from the broader professional, regulatory, and industry environment. These factors include legal requirements, integrity policies, industry standards, and professional expectations that shape the context within which ethical decisions are made. Regulatory developments increasingly affect how organisations manage integrity. For example, Buttke et al. (2024) examined the German

Supply Chain Due Diligence Act and found that regulatory requirements created both challenges and opportunities for sustainable and responsible business conduct. Similarly, Demmke et al. (2023) observed that integrity policies, particularly conflict-of-interest policies in EU member states, have gained prominence as governance tools in response to contemporary public expectations and political demands.

Professional commitment is another important external or profession-related influence. Professional commitment refers to the degree to which individuals identify with and are attached to their profession. It reflects the extent to which professionals internalise the values, norms, and ethical expectations of their occupational group. Rogosic and Perica (2023) found that affective professional commitment among accountants was positively related to the perceived importance of applying accounting ethics principles in practice. They also noted that better understanding and use of the code of ethics could reduce fraud, corruption, bias, and conflicts of interest while enhancing the credibility of financial information.

Other studies have linked professional commitment to positive work outcomes. Sukirman et al. (2023) found that professional commitment was positively associated with job satisfaction among project managers, while Sanchez (2022) reported significant relationships between professional commitment, organisational climate, and work engagement among education employees. In the auditing context, Tama et al. (2023) found that professional commitment positively influenced ethical decisions, and that organisational culture strengthened this relationship.

Industry-level systems and control frameworks also shape integrity. Al-Dmour et al. (2019) examined the implementation of SysTrust principles in accounting information systems and found moderate implementation across firms, with differences across sectors. This suggests that industry-specific practices and system reliability frameworks can influence ethical conduct and accountability in organisations.

In summary, external factors such as regulations, professional commitment, and industry systems help shape the ethical environment in which individuals operate. For public sector accountants, these factors are particularly relevant because their work is governed not only by internal organisational policies but also by external professional standards, public accountability requirements, and regulatory expectations

2.3 OTHER PRIOR STUDIES ON INTEGRITY

Beyond the factors discussed in the previous section, prior studies have examined integrity from several additional perspectives, including public sector governance, person–environment fit, leadership behaviour, organisational trust repair, academic integrity, and professional systems. These studies broaden the understanding of integrity by demonstrating that it is relevant not only to individual ethical conduct but also to organisational effectiveness, public trust, and institutional accountability.

In the Malaysian public sector context, several studies have highlighted persistent integrity challenges and the need for stronger governance mechanisms. Mohamed et al. (2017) examined integrity issues within Malaysian local authorities and emphasised the importance of strengthening integrity initiatives and governance practices to improve public sector performance. Similarly, Rosli et al. (2015) noted that although integrity systems have been introduced within Malaysian public sector organisations, continuous improvement is required to ensure their effectiveness in promoting transparency and accountability. These studies indicate that integrity remains a critical issue in public administration and requires sustained institutional attention.

Other research has examined the relationship between integrity and the alignment between employees and their work environment. Tannimalay et al. (2021) investigated the effect of person–environment fit on integrity and performance among public sector employees in Penang. Their findings showed that both person–job fit and person–organisation fit were positively associated with integrity and individual performance, with person–organisation fit demonstrating a stronger effect. This suggests that employees are more likely to demonstrate integrity when their personal values align with organisational expectations and culture.

Leadership has also been widely recognised as an important determinant of integrity within organisations. Huberts et al. (2007), in a study of police officers in the

Netherlands, found that leadership characteristics such as role modelling, strictness, and openness significantly influenced the occurrence of integrity violations. These findings suggest that leadership behaviour plays a key role in shaping employees' ethical conduct. Consistent with this view, governance literature emphasises that ethical and transparent leadership contributes to the prevention of misconduct and the strengthening of organisational integrity.

Another stream of research has focused on how organisations respond to integrity violations and restore stakeholder trust. Eberlet al. (2015), examining the Siemens corruption case, found that organisations often attempt to repair trust through adjustments to organisational rules and governance structures. However, their study also showed that perceptions of such reforms may differ between internal and external stakeholders. Similarly, Gillespie and Dietz (2014) argue that successful trust repair following integrity failures requires both structural reforms and credible behavioural change by organisational leaders.

Integrity has also been widely examined in the academic context. Kennett and Shkolnikov (2018) reviewed literature on academic dishonesty and integrity violations across different countries, highlighting the role of institutional policies, cultural context, and individual motivations in influencing academic misconduct. This line of research demonstrates that integrity challenges are not limited to organisational settings but extend to educational institutions and professional training environments.

In professional and technological contexts, integrity has also been linked to the reliability of systems and professional standards. Detzen (2018) analysed developments in the auditing profession and showed that regulatory changes and evolving professional knowledge frameworks influence how auditors understand their professional responsibilities. Similarly, Al-Dmour et al (2019) examined the implementation of SysTrust principles as an internal control framework and found variations in how organisations apply these standards, suggesting that institutional mechanisms for ensuring information reliability remain uneven.

Overall, the literature indicates that integrity has been examined from multiple perspectives, including governance, leadership, organisational alignment, trust repair, academic conduct, and professional systems. However, much of this research focuses on integrity outcomes or specific institutional contexts rather than examining the determinants of integrity among public sector accountants. In particular, limited empirical research has investigated how organisational ethical environments and individual characteristics jointly influence integrity within the public sector. This gap provides the motivation for the present study, which examines the factors influencing integrity among public sector accountants in Malaysia

2.4 GAPS IN LITERATURE

Despite the growing body of literature on integrity and ethical behaviour, several gaps remain. First, although prior studies have examined factors related to ethical behaviour, there remains a lack of empirical research exploring the relationships between ethical climate, professional commitment, corporate ethical values, and emotional intelligence and their influence on integrity. Many existing studies have examined these variables separately. For instance, ethical climate has been linked to ethical decision-making and organisational misconduct (Peterson, 2002; Martin & Cullen, 2006), while professional commitment has been associated with ethical judgement and professional conduct (Elias, 2006). Similarly, corporate ethical values have been shown to influence ethical behaviour and organisational outcomes (Hunt et al., 1989; Baker, Hunt, & Andrews, 2006), and emotional intelligence has been associated with ethical awareness and responsible leadership behaviour (Mayer et al, 2004; Ugoani, 2020). However, there is limited research examining the integrated effects of these variables on integrity, particularly within a single empirical framework.

Second, existing research on integrity has largely focused on general organisational contexts or specific professions such as policing, academia, and corporate management (Eberl et al., 2015; Huberts et al., Kaptein, & Lasthuizen, 2007). While these studies provide valuable insights into ethical behaviour and organisational integrity, there is still a lack of empirical research focusing specifically on public sector accountants. Given the critical role played by public sector accountants in managing public funds, ensuring financial transparency, and safeguarding public trust, understanding the factors influencing their integrity is particularly important.

Third, much of the existing research on ethical climate and integrity has been conducted in developed countries such as the United States and European nations. Studies conducted in the Netherlands, Saudi Arabia, and the United States suggest that organisational culture, leadership practices, and institutional environments influence ethical behaviour in different ways (Huberts et al., 2007; Hamoudah et al., 2021). However, fewer studies have examined these relationships in developing country contexts, particularly in Southeast Asia. Cultural and institutional differences may shape ethical perceptions and behaviour, and therefore findings from Western contexts may not be directly applicable to Malaysia. This highlights the need for empirical research examining integrity within the Malaysian public sector environment.

Fourth, the rapidly evolving organisational environment characterised by technological advancement, digitalisation, and increasing public scrutiny has created new challenges for maintaining integrity in the workplace. These changes may influence ethical decision-making processes, professional responsibilities, and governance practices within public sector organisations. However, relatively limited research has examined how contemporary organisational environments influence integrity among public sector professionals.

Finally, although some studies have explored integrity-related issues within the Malaysian public sector, such as ethical climate and ethical judgement (Abdullah et al.2014; Sajari et al., 2017), there is still a need for more comprehensive empirical investigations that integrate multiple organisational and individual determinants of integrity. Addressing this gap is particularly important for agencies responsible for financial governance, such as the AGD, where integrity plays a critical role in ensuring accountability and public trust.

In response to these gaps, the present study investigates the factors influencing integrity among public sector accountants in Malaysia by examining the roles of ethical climate, professional commitment, corporate ethical values, and emotional intelligence. This study is important because integrity among public sector accountants is fundamental to ensuring transparency, accountability, and public confidence in government financial management. Integrity lapses may result in the mismanagement of public funds, erosion of citizen trust, and weakened governance systems. Despite the importance of this issue, limited empirical research has comprehensively examined both organisational and individual factors influencing integrity among public sector accountants in the Malaysian context. By integrating organisational and individual factors within a single empirical framework, this study aims to contribute to the literature on public sector integrity and provide insights that may assist policymakers, public institutions, and professional bodies in strengthening ethical practices and governance.

2.5 SUMMARY OF THE CHAPTER

This chapter has discussed on the relevant prior literature to the current study: factor affect the integrity in the public sector accountant. In this current chapter also review he the research conducted in the different studies on ethical behaviour. After reviewing the prior studies, can identified a gap in the literature is the lack of studies pertaining to integrity, specifically in the public sector accounting. After reviewing the literature, the next chapter will discuss on the theoretical framework and hypotheses development of the current studies.

CHAPTER THREE

THEORETICAL FRAMEWORK

3.0 INTRODUCTION

This chapter provides the theoretical foundation for understanding the factors influencing integrity among public sector accountants and develops the study's hypotheses. It is structured into four sections. Section 3.1 introduces the study's underlying theory, the General Theory of Marketing Ethics. Section 3.2 discusses the hypothesis development for each tested variable. Section 3.3 presents the research framework, and Section 3.4 concludes with a summary of the chapter.

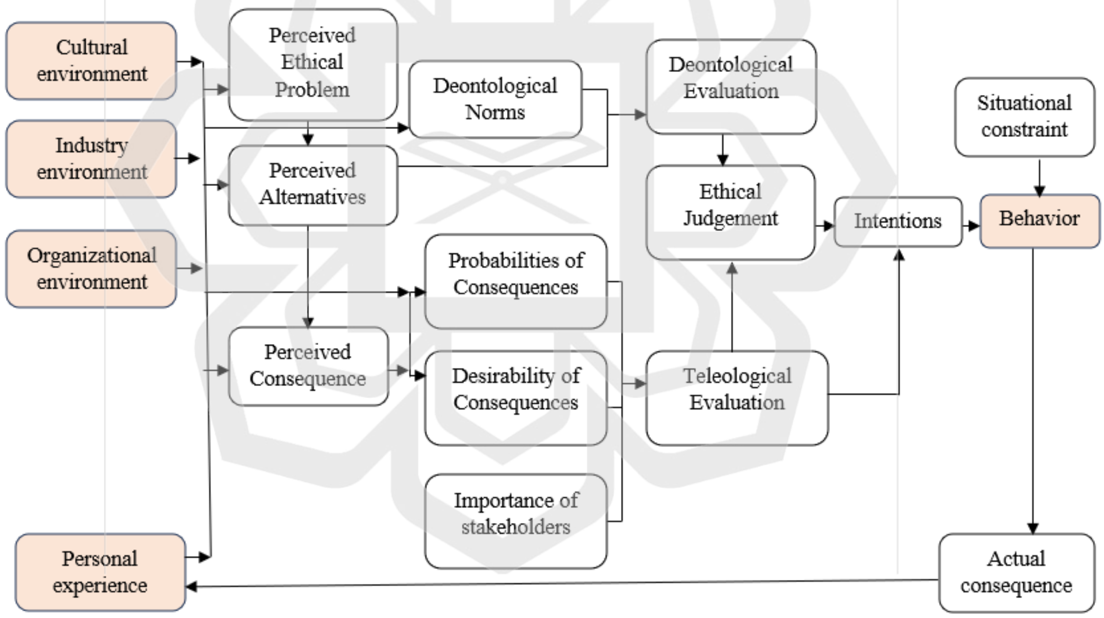
3.1 GENERAL THEORY OF MARKETING ETHICS

The theoretical framework for this study in Figure 3.1, which examines the determinants of integrity among public sector accountants, is grounded in the General Theory of Marketing Ethics (GTME) developed by Hunt and Vitell (1986, 2006). Although originally proposed in the marketing ethics domain, the theory has been widely applied across professional and organisational contexts to explain ethical and integrity-related decision-making. The GTME provides a comprehensive model integrating moral philosophy, cognitive evaluation processes, individual characteristics, and environmental influences to explain how individuals form ethical judgments, intentions, and behaviours.

The theory proposes that ethical decision-making is primarily shaped by two types of moral evaluation: deontological evaluation and teleological evaluation (Hunt & Vitell, 1986). Deontological evaluation involves assessing the rightness or wrongness of an action based on established moral norms, ethical rules, and professional standards, such as honesty, fairness, accountability, and responsibility. These moral norms are derived from societal expectations, professional codes, and organisational ethical guidelines, and they function as reference points for evaluating ethical conduct.

Teleological evaluation, in contrast, focuses on the consequences of alternative actions. This evaluation involves four key considerations: (1) identifying the potential consequences of different behavioural choices for relevant stakeholders, (2) assessing the perceived likelihood of each consequence, (3) evaluating the desirability or undesirability of each consequence, and (4) determining the relative importance assigned to each stakeholder group. Through these processes, individuals assess the expected outcomes of their actions before forming behavioural intentions.

Figure 3.1 General Theory of Marketing Ethics (Hunt & Vitell, 1986)



Subsequent refinements of the theory (Hunt & Vitell, 2006) enhanced its explanatory power by incorporating additional determinants of ethical decision-making, including ethical sensitivity, moral intensity, social norms, cognitive moral development, moral character strength, and social contract considerations. The revised model also recognises the role of individual intentions as an intervening mechanism between ethical judgment and behaviour and introduces action control, reflecting the extent to which individuals can translate ethical intentions into actual behaviour under situational constraints. Furthermore, the model acknowledges the influence of personal characteristics, such as religious beliefs and personal values, in shaping ethical evaluations and behaviour.

Given these strengths, the theory was selected for this study because it provides a comprehensive framework for explaining ethical decision-making by integrating both individual and environmental influences, which aligns closely with the objectives of this research. Specifically, the theory is well suited to examine how emotional intelligence, professional commitment, ethical climate, and corporate ethical values collectively influence integrity among public sector accountants. Compared to other ethical theories that primarily focus on either personal moral reasoning or organisational influences alone, the Hunt and Vitell theory offers a more holistic explanation of ethical behaviour within professional and organisational contexts.

Consistent with the GTME, ethical decision-making is influenced not only by internal moral reasoning processes but also by environmental and contextual factors. Accordingly, this study operationalises four broad categories of determinants derived from the theory to explain integrity behaviour among public sector accountants, namely cultural environment, industry environment, organisational environment, and personal characteristics.

3.1.1 Cultural Environment

The cultural environment influences the ethical values, social norms, and behavioural expectations that shape ethical decision-making (Singhapakdi et al., 2001). Cultural contexts determine the relative importance individuals assign to ethics, social responsibility, and organisational performance. For example, collectivist societies often emphasise group harmony and organisational objectives, which may shape ethical priorities differently compared to individualistic contexts (Singhapakdi et al., 2001). Organisational culture, as a component of the broader cultural environment, significantly influences employees' ethical perceptions and behavioural responses (Bulutlar & Oz, 2008). Ethical climate, in particular, functions as a perceptual framework through which employees interpret ethical situations and evaluate behavioural alternatives. Accordingly, the present study operationalises ethical work climate as the proxy representing the cultural environment influencing integrity behaviour among Malaysian public sector accountants.

3.1.2 Industry Environment

The industry environment reflects institutional pressures, professional norms, and regulatory expectations that shape professional ethical conduct (Martin et al., 2011). Professional codes of ethics serve as formal mechanisms guiding ethical decision-making by defining acceptable behaviour, outlining potential conflicts, and prescribing sanctions for misconduct (Brinkmann, 2002). Within the accounting profession, adherence to professional ethical standards is particularly critical due to the profession's responsibility for ensuring financial reporting credibility and accountability. In line with the GTME, the present study operationalises professional commitment as the proxy for the industry environment, reflecting the degree to which individuals internalise professional ethical standards and responsibilities.

3.1.3 Organisational Environment

The organisational environment influences ethical behaviour through organisational culture, leadership practices, governance systems, and ethical control mechanisms (Singhapakdi et al., 2001). Organisations establish behavioural expectations through formal ethical codes, internal policies, and ethical enforcement mechanisms, which shape employees' ethical attitudes and decision-making behaviour. Corporate ethical values represent a central dimension of organisational culture and significantly influence employee behaviour (Schein, 1984; Baker et al., 2006). Organisations with strong corporate ethical values create environments that promote ethical compliance and responsible conduct. Accordingly, the present study operationalises corporate ethical values as the proxy representing the organisational environment influencing integrity behaviour.

3.1.4 Personal Characteristics

Personal characteristics represent individual-level determinants influencing ethical decision-making. Personal values function as guiding principles that shape behavioural preferences and moral reasoning processes (Jacobs & Wollny, 2022). Within the GTME framework, individual traits influence how individuals perceive ethical dilemmas, evaluate alternatives, and translate ethical judgments into behaviour (Hunt & Vitell, 1986). One important individual-level factor is emotional intelligence, defined as the ability to recognise, understand, and regulate emotions and to manage interpersonal interactions effectively (Salovey & Grewal, 2005). Individuals with higher emotional intelligence are better able to manage ethical conflicts, regulate emotional pressures, and maintain ethical conduct. Therefore, emotional intelligence is selected as the proxy representing personal characteristics influencing integrity behaviour among public sector accountants.

By integrating the roles of cultural, industry, organisational, and individual determinants, the General Theory of Marketing Ethics provides a comprehensive framework for explaining integrity-related decision-making across professional contexts. In the present study, these theoretical components are operationalised through ethical work climate, professional commitment, corporate ethical values, and emotional intelligence to examine their influence on the integrity of public sector accountants. The operational definitions and measurement of these constructs are presented in the subsequent section on the research framework.

3.2 RESEARCH FRAMEWORK OF THE STUDY

As earlier mentioned, this study applies Hunt and Vitell's Theory of Marketing Ethics (1986) to examine the four influencing factors: cultural environment, industry environment, organizational environment, and personal characteristics. These factors serve as the foundation for assessing the determinants of integrity among public sector accountants.

Specifically, the study uses ethical climate as proposed by Victor and Cullen (1988) as the proxy of the cultural environment that shapes ethical behaviour or integrity and highlights potential ethical management challenges within organizations. Specifically, five ethical climate dimensions that are rules, laws, caring, independence, and instrumental and it will be examined to assess their impact on integrity. Additionally, the industry environment is represented by professional commitment in the present study. Professional commitment, defined as an individual’s dedication to their profession, is particularly relevant within the accounting field.

The research also investigates the organizational environment by assessing the role of corporate ethical values in shaping integrity among public sector accountants. Corporate ethical values reflect an organization's established principles that guide professional conduct and accountability, influencing how individuals navigate ethical dilemmas in the workplace. Finally, personal factor is considered measured through the lens of emotional intelligence. Emotional intelligence, which encompasses self-awareness, empathy, and self-regulation, plays a crucial role in shaping an individual's ethical judgment and responses to ethical challenges. These four dimensions that are cultural environment, industry environment, organizational environment, and personal experience are incorporated into the research framework of the study.

3.3 HYPOTHESES DEVELOPMENT

This section outlines the development of hypotheses for the current study. Four key factors influencing ethical behaviours are examined: ethical climate, professional commitments, corporate ethical values, and emotional intelligence.

3.3.1 Ethical Climate

According to Victor and Cullen (1988), ethical climates are characterized by a two-dimensional theoretical typology. The first dimension involves the ethical criteria used for organizational decision-making. While the second dimension represents the locus of analysis used as the reference for ethical decisions (Victor & Cullen, 1988). These two dimensions result in a cross-tabulation that yields nine theoretical ethical climate types.

Figure 3.2 Theoretical Ethical Climate Types

Ethical Theory / *Locus of Analysis*	Individual	Local	Cosmopolitan
Egoism	Self-Interest	Company Profit	Efficiency
Benevolence	Friendship	Team Interest	Social Responsibility
Principle	Personal Morality	Company Rules and Procedure	Laws and Professional Codes

Figure 3.2 shows the composition of ethical criterion, which is represented on the y-axis. It is labelled with three categories: egoism, benevolence, and principle. The x-axis in Figure 3.2 above, represents the locus of analysis dimension, divided into three distinct categories: individual, local, and cosmopolitan. In Victor and Cullen's framework, understanding the locus of analysis involves identifying the source of ethical expectations, whether they originate from the individual, the organization, or the broader society and examining how these sources influence ethical behaviour within the workplace. (Victor & Cullen, 1988).

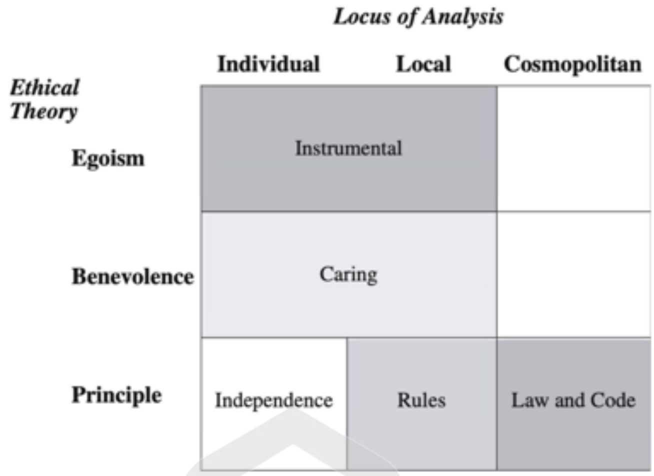
In the context of the egoism criterion, the loci of analysis are defined by whose interests are prioritized. At the individual locus, egoism focuses on one's own needs and preferences, such as self-defences or personal gain. At the local locus, the emphasis shifts to the organization's interests, like profitability and strategic advantage (Victor & Cullen, 1988). Finally, at the cosmopolitan locus, the focus moves to the broader economic or social system, with particular attention to aspects such as efficiency and the overall larger context. (Victor & Cullen, 1988).

In the context of the benevolence criterion, the locus of analysis is based on the perspective of organizational members and their areas of concern, which are influenced by their identities. Unlike egoism, the benevolence criterion emphasizes an obligation to others, creating a subject-object distinction and considering others' well-being (Victor & Cullen, 1988). At the individual locus, the focus is on others outside the organization, such as in friendships or mutual support. At the local locus, benevolence is concerned with the organization as a collective, such as in teamwork. At the cosmopolitan locus, benevolence extends to those outside the organization, such as through social responsibility (Victor & Cullen, 1988).

The principle criterion involves applying ethical principles within organizations, with three distinct loci of analysis: individual, local, and cosmopolitan (Victor & Cullen, 1988). At the individual locus, ethical principles are self-chosen, guided by personal values. At the local locus, principles are shaped by the organization's established rules and procedures. At the cosmopolitan locus, ethical principles are drawn from sources beyond the organization, such as the legal system or professional organizations (Victor & Cullen, 1988).

According to Victor & Cullen (1988), there are nine theoretical types of ethical climate as shown in Figure 3.2. However, many researchers have commonly grouped certain types together, resulting in the identification of five types of ethical climate as depicted in Figure 3.3. This study focuses on the five main ethical climate types: instrumental, caring, independence, law and code, and rules (Martin & Cullen, 2006).

Figure 3.3 Five Types of Ethical Climate



The hypothesis for this ethical climate is formulated based on several conditions, as discussed below. The current research proposes hypotheses to be tested:

Law and Code Ethical Climate

One type of ethical climate is the law and code climate, which emphasises adherence to external legal standards, professional codes, and formal regulations in guiding organisational behaviour. Previous studies suggest that such a climate can reduce unethical behaviour and organisational misconduct. For example, Peterson (2002) found a significant negative relationship between employees' engagement in unethical behaviour and the presence of a law and code climate. Similarly, Yoav Vardi (2001) identified the law and code climate as a key ethical climate dimension associated with lower levels of organisational misbehaviour. In the public sector context, where accountants are required to comply with strict regulatory frameworks and professional codes, a strong law and code climate may encourage ethical conduct and strengthen integrity in performing their professional responsibilities. Therefore, the following hypothesis is proposed:

H1a: Law and code ethical climate is positively associated with the integrity of public sector accountants.

Caring Ethical Climate

A caring climate exists when employees prioritise the well-being of others both within and outside the organisation. In such environments, organisational members are expected to consider the impact of their decisions on colleagues, stakeholders, and society. According to Appelbaum et al. (2005), organisations characterised by a caring climate demonstrate behaviours reflecting concern for individuals affected by organisational decisions. This climate is grounded in benevolence and utilitarian principles, where employees are encouraged to act in ways that promote collective welfare.

Empirical studies suggest that employees operating in a caring ethical climate are less likely to engage in behaviours that harm others. For example, Parboteeah, and Kapp (2008) argued that caring climates foster sincere concern for others' well-being, thereby discouraging harmful actions. Similarly, Bulutlar et al. (2008) reported that employees in caring climates are less inclined to engage in behaviours detrimental to others. Supporting this view, Ambrose, Maureen L. and colleagues (2008) found a negative relationship between ethical climates emphasising concern for others and behaviours such as disobedience and theft. In the public sector context, where accountability and ethical responsibility are highly emphasised, a caring climate may encourage accountants to act with greater moral responsibility and integrity in performing their duties. Therefore, the following hypothesis is proposed:

H1b: Caring ethical climate is positively associated with the integrity of public sector accountants.

Rules Ethical Climate

A rules climate emphasises strict adherence to organisational policies, procedures, and internal regulations when determining appropriate behaviour. In such environments, employees rely on formal organisational rules to guide their ethical decision-making. Appelbaum et al. (2005) explain that organisations with strong rules climates expect employees to comply rigorously with established regulations. Similarly, Bulutlar et al.

(2008) note that ethical judgement in such climates is largely determined by whether actions conform to organisational policies.

Compliance with organisational rules can reduce unethical behaviour because employees are guided by clearly defined standards of conduct. Parboteeah. and Kapp (2008) suggest that rule-based climates promote responsible behaviour by emphasising adherence to organisational procedures. In contrast, unethical behaviour is often characterised as voluntary actions that violate important organisational norms (Peterson, 2002). Within the public sector accounting environment, where compliance with financial regulations and procedures is essential, a strong rules climate may reinforce ethical conduct and strengthen professional integrity. Therefore, the following hypothesis is proposed:

H1c: Rules ethical climate is positively associated with the integrity of public sector accountants.

Instrumental Ethical Climate

An instrumental climate occurs when organisational members prioritise personal or organisational self-interest in their decision-making. In such environments, employees may pursue outcomes that maximise personal or organisational gains even if these actions negatively affect others. According to Appelbaum et al. (2005), instrumental climates encourage behaviours driven by self-interest rather than collective welfare. Similarly, Bulutlar et al (2008) argue that such climates promote egoistic decision-making where employees prioritise personal benefits over ethical considerations.

Previous studies have found that egoistic or instrumental climates are associated with higher levels of unethical behaviour. For instance, Peterson (2002) reported a positive relationship between egoism-based climates and unethical workplace conduct. Similarly, Wimbush et al. (1997) found that instrumental climates are significantly associated with organisational misbehaviour. In such environments, unethical actions may even be perceived as acceptable if they contribute to personal or organisational gain (Parboteeah, & Kapp, 2008). In the public sector, where integrity and accountability are fundamental values, the presence of an instrumental climate may weaken ethical standards and reduce professional integrity. Therefore, the following hypothesis is proposed:

H1d: Instrumental ethical climate is negatively associated with the integrity of public sector accountants.

Independence Ethical Climate

An independence climate refers to a work environment where employees rely primarily on their personal moral beliefs when making ethical decisions. According to Victor and Cullen (1988), this type of climate emphasises individual moral judgement rather than organisational rules or collective interests. Employees guided by an independence climate evaluate actions based on their own sense of right and wrong.

Research findings suggest that such climates can discourage unethical behaviour because employees rely on their internal moral values when making decisions. For example, Bulutlar et al. (2008) reported a negative relationship between independence climate and workplace bullying. Similarly, Ambrose et al. (2008) found that independence climates are negatively associated with dysfunctional behaviours such as disobedience, lying, and being an accomplice. In the context of public sector accounting, where ethical judgement and professional responsibility are critical, reliance on strong personal moral values may reinforce integrity in performing professional duties. Therefore, the following hypothesis is proposed:

H1e: Independence ethical climate is positively associated with the integrity of public sector accountants.

3.3.2 Professional Commitment

Professional commitment refers to the degree to which individuals identify with and feel attached to their profession, influencing their attitudes, behaviour, and adherence to professional standards. According to Elias (2006), individuals with strong professional commitment are more likely to demonstrate higher ethical awareness and align their actions with the ethical standards of their profession. A strong sense of professional identity encourages individuals to maintain professional values, comply with professional regulations, and uphold ethical responsibilities in their work.

Empirical studies have highlighted the importance of professional commitment in shaping ethical decision-making. For instance, Douglas et al. (2001) found that adherence to professional codes and ethical orientation significantly influence accountants' ethical judgments. Similarly, a study involving accounting students revealed that individuals entering the profession frequently encounter ethical dilemmas, highlighting the importance of strong professional values in guiding ethical behaviour (Diyanti, R. et al., 2022).

In the context of the public sector, accountants are entrusted with safeguarding public resources and ensuring transparency and accountability in financial reporting. A strong sense of professional commitment may therefore encourage accountants to uphold professional standards and demonstrate integrity in performing their duties. Accordingly, the following hypothesis is proposed:

H2: Professional commitment is positively associated with the integrity of public sector accountants.

3.3.3 Corporate Ethical Value

Corporate ethical values represent the shared ethical beliefs, norms, and expectations within an organization that guide employees' behaviour and decision-making. According to Hunt et al. (1989), corporate ethical values form a central component of organisational culture and play a crucial role in shaping ethical behaviour within organisations. These values include both formal mechanisms, such as ethical policies and codes of conduct, and informal norms that influence employees' perceptions of appropriate behaviour (Baker et al., 2006).

Corporate ethical values establish ethical expectations and influence employees' decision-making processes by promoting ethical behaviour and reinforcing organisational accountability (Vitell et al., 2006). These values also contribute to shaping the ethical climate of the organisation by signalling management's commitment to ethical conduct (Victor & JCullen, 1988).

Empirical research has consistently shown that strong corporate ethical values are positively associated with ethical behaviour among employees. Studies across different sectors have reported that organisations with strong ethical values tend to promote responsible decision-making and reduce unethical conduct (Valentine et al., 2011; Lee, 2020).

Within the public sector environment, corporate ethical values are particularly important as public institutions are expected to maintain high standards of transparency, accountability, and public trust. When organisations promote strong ethical values, employees may be more likely to demonstrate integrity in performing their professional responsibilities. Therefore, the following hypothesis is proposed:

H3: Corporate ethical values are positively associated with the integrity of public sector accountants.

3.3.4 Emotional Intelligence

Emotional intelligence refers to an individual's ability to recognise, understand, and manage their own emotions as well as the emotions of others. According to Spector (2005), emotional intelligence represents an important aspect of social intelligence that enables individuals to regulate emotional responses and adapt their behaviour in social interactions. Similarly, Saloveyet al. (2005) conceptualise emotional intelligence through four key abilities: perceiving emotions, using emotions to facilitate thinking, understanding emotions, and managing emotions.

These emotional competencies play an important role in shaping workplace behaviour and interpersonal relationships. Individuals with higher emotional intelligence are generally better equipped to manage stress, resolve conflicts, and make balanced decisions when faced with ethical challenges. Research has shown that emotional intelligence contributes to various positive organisational outcomes, including leadership effectiveness, organisational commitment, and improved workplace relationships (Yong, 2013; Abraham, 2005).

In the context of professional ethics, emotional intelligence may enhance an individual's ability to consider the consequences of their actions and regulate impulses when confronted with ethical dilemmas. For public sector accountants, who frequently deal with sensitive financial information and ethical responsibilities, strong emotional intelligence may therefore support ethical decision-making and reinforce integrity in their professional conduct. Accordingly, the following hypothesis is proposed:

H4: Emotional intelligence is positively associated with the integrity of public sector accountants.

Based on the theoretical framework and hypotheses above, Figure 3.4 below illustrates the direct link between the logic of the General Theory of Marketing Ethics and the research objectives (RO1–RO4) and figure 3.5 proposes the research framework for this study.

Figure 3. 4 Link the General Theory of Marketing and Research Objectives

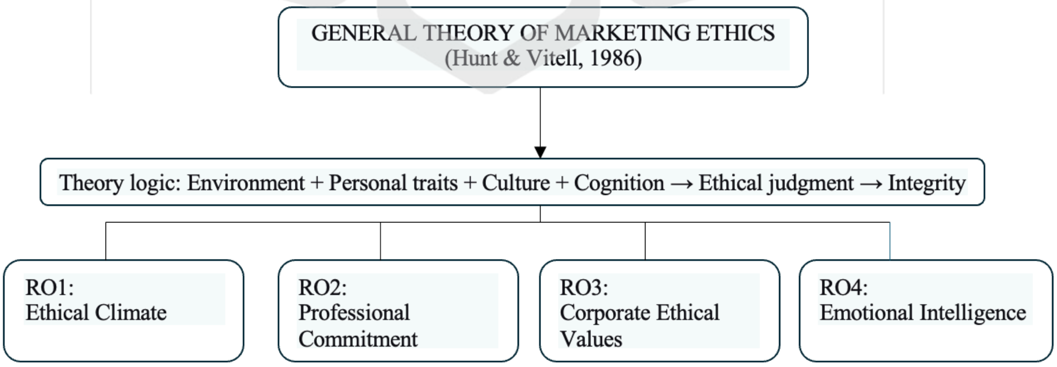
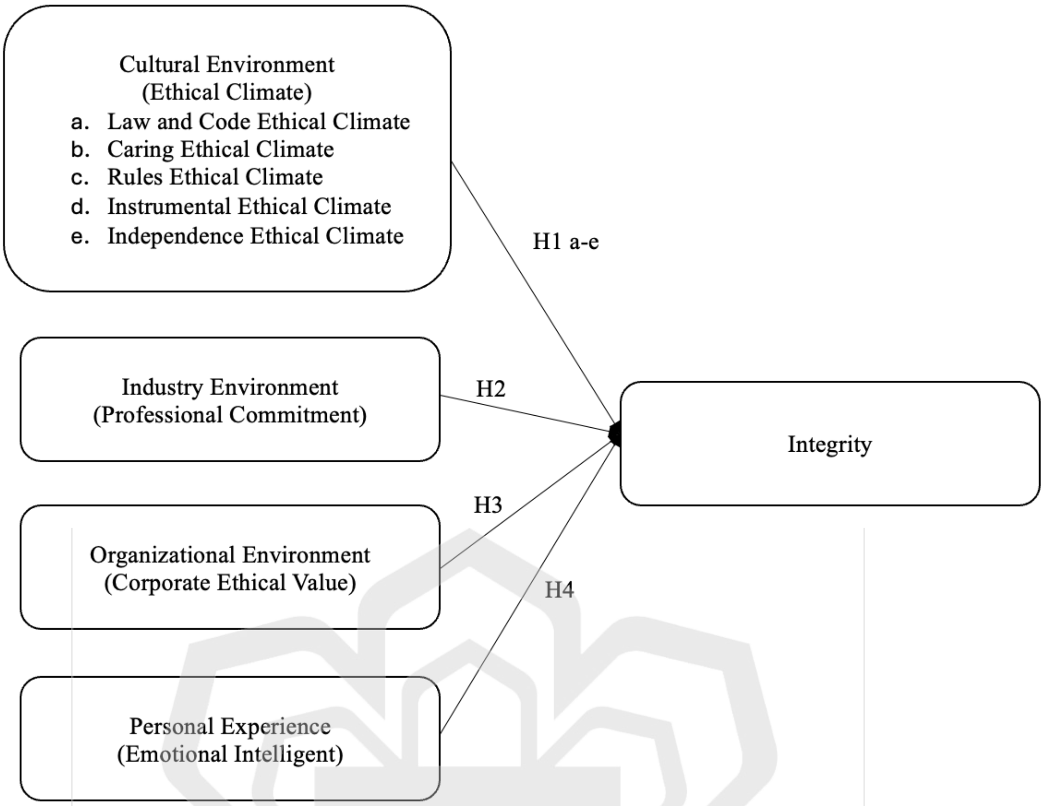


Figure 3.5 Research Framework



3.4 SUMMARY OF THE CHAPTER

This chapter explained the theories that adapted in this current study (Hunt and Vitell's theory) and the framework of this theory make the development of hypotheses of this current study. Other theories also discussed to review and better understand the current study. Based on the literature review of the study, this study formulates the eight hypotheses tested in the statistical analysis. The research framework governs this study to show relationship between ethical climate, professional commitment, corporate ethical value, and emotional intelligence toward ethical behaviours. The next chapter will discuss the methodology applied in this current study.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 INTRODUCTION

This chapter presents the research methodology adopted to examine the factors influencing integrity among public sector accountants in Malaysia. Section 4.1 outlines the research design and research method employed in this study. Section 4.2 describes the population, sampling strategy, and characteristics of the respondents. Section 4.3 details the development of the research instrument and the operationalization of the study variables. Section 4.4 discusses the pilot study conducted to ensure clarity and validity of the instrument prior to full-scale data collection. Section 4.5 explains the procedures undertaken in collecting data. Section 4.6 elaborates on the data analysis techniques utilized in this research. Section 4.7 provides a summary of the chapter.

4.1 RESEARCH DESIGN AND RESEARCH METHOD

This study employs primary data as its main source of information, collected through a structured questionnaire survey. The questionnaire survey serves as the principal research instrument and consists of a series of standardized questions or statements designed to elicit responses directly from participants regarding their perceptions, attitudes, and behaviors (Young, 2016). This method was chosen as it allows systematic investigation of factors influencing integrity among public sector accountants in Malaysia, providing empirical evidence to test the proposed hypotheses.

The use of a questionnaire survey offers several methodological advantages. First, it facilitates the collection of data from a large number of respondents within a relatively short period, which enhances efficiency and enables comprehensive statistical analysis (Young, 2016). Second, it allows for wide geographical coverage, making it particularly suitable for a population distributed across all states in Malaysia (Das, 2024). Third, structured questionnaires ensure standardization of responses, which improves reliability and comparability of data while reducing researcher bias (Estremera, 2024). Additionally, pre-validated questions adapted from prior studies can be incorporated into the survey, enhancing construct validity and simplifying the data coding and analysis process (Young, 2016).

Despite these advantages, questionnaire surveys have limitations. Structured items may restrict respondents' ability to elaborate or clarify their answers, potentially limiting the depth of the data (Dalati & Gomez, 2018). Moreover, non-response bias can occur if certain segments of the population fail to participate, which may affect the representativeness of the findings (Patten, 2017). These limitations were mitigated through careful questionnaire design, clear instructions, and follow-up communications to maximize response rates.

The respondents for this study were public sector accountants working in the Accountant General's Department of Malaysia, covering all federal and state branches. Given the geographically dispersed nature of this population, the questionnaire survey method was considered the most practical and effective means of data collection (Dalati & Gomez, 2018). It allowed the researcher to reach participants efficiently, ensure standardized responses, and collect data suitable for statistical analysis.

In conclusion, the questionnaire survey method aligns with the objectives of this study by providing a reliable, efficient, and replicable approach for examining the relationships among ethical climate, professional commitment, corporate ethical value, emotional intelligence, and integrity. Its adoption ensures that the data collected are suitable for quantitative analysis using advanced statistical techniques such as Partial Least Squares Structural Equation Modeling (PLS-SEM), which enables the rigorous testing of the hypothesized relationships.

4.2 RESPONDENTS OF THE STUDY

The respondents for this survey are the public sector accountants working at the Accountant General's Department (AGD) of Malaysia, including both state and branch levels across the country. AGD has a total of 24 branches. Each of the 13 states in Malaysia; Perlis, Penang, Kedah, Perak, Kelantan, Terengganu, Pahang, Selangor, Negeri Sembilan, Melaka, Johor, Sabah, and Sarawak hosts an AGD state branch. Additionally, Sabah and Sarawak each have several sub-branches. In Sabah, the branches are located in Labuan, Sandakan, Tawau, and Keningau, while Sarawak has branches in Sri Aman, Sibu, Miri, Limbang, Sarikei, Kapit, and Bintulu. Based on the AGD directory as of June 2025, the total population of public sector accountants in Malaysia is 1137 officers. Due to large population size, a sample was drawn from the target population. Thus, findings are generalizable to the population within study limitations.

4.3 RESEARCH INSTRUMENT

The questionnaire used in this study was adapted from previous works by many authors. For the factor influencing integrity research by Victor & Cullen (1988), Cullen & Victor (1993), Ismail & Rasheed, (2019), Hunt, Wood, & Chonko, (1989), Blau, (1999) and for the type integrity by Zahari, Said, & Arshad, (2019). The survey is divided into two parts (Part A and Part B), spanning four pages. General instructions are provided to guide respondents to answer all questions, with more detailed instructions given in each section to help them understand how to respond.

Part A consists of eight questions related to demographic information, including gender, age, work experience in the accounting field, tenure with the current organization, highest level of education, professional affiliations, current position or grade, and organizational level. Part B of the survey instrument covers the variables tested in the study which include ethical climate, professional commitment, corporate ethical values, emotional intelligence and integrity level.

The first factor assessed in this study is the ethical climate. The Ethical Climate Questionnaire (ECQ), developed by Victor and Cullen (1988), was used to measure five types of ethical climates: caring, law and code, rules, instrumental, and independence. The explanation for each. The instrument consists of 26 items.

The statements that measure the instrumental ethical climate type include "In this company, people are mostly out for themselves," "There is no room for one's personal morals or ethics in this company," "People are guided by their personal ethics.", "People are expected to do anything to further the company's interests," "Work is considered sub-standard only when it harms the company's interests," "People are concerned with the company's interests to the exclusion of others." , "The major responsibility for people in this company is to consider efficiency," "The most efficient way is always the right way in this company," and "Each person is expected, above all, to work efficiently."

The statements that measure the caring ethical climate type include "In this company, people look out for each other's well-being,", "Our major concern is always what is best for the other person.", " The most important concern is the good of all people in the company," , "Our major consideration is what is best for everyone in the company.", "It is expected that you will always do what is right for the customer and the public." The independence ethical climate type is represented by the following statements: "People are expected to follow their own personal moral beliefs," "Each person in this company decides for themselves what is right and wrong," "The most important consideration is each person's sense of right and wrong."

The statements that measure the rule ethical climate type include "Everyone is expected to stick to company rules and procedures," "Successful people in this company follow the book," "It is very important to strictly follow the company's rules and procedures." Finally, the statements that measure the law and codes ethical climate type are "People are expected to comply with the law and professional standards above all other considerations," "People are expected to strictly follow legal or professional standards," "The law or ethical code of the profession is the major consideration."

The second factor, professional commitment, refers to the level of dedication to the accounting profession. This factor was measured using five items developed by Blau (1999). These items include: "If I could get another job other than being an accountant, and get paid the same amount of money, I would probably take it," "I definitely want a career for myself in accounting," "If I could do it all over again, I would still choose to work in the accounting profession," "I would recommend a career in accounting to others," and "I am disappointed that I ever entered the accounting profession."

The third factor examined in this study is ethical corporate values. This construct was measured using five questionnaire items developed by Hunt, Wood, and Chonko (1989). These items assess employees' perceptions of the extent to which ethical standards are embedded within the organisation's leadership practices and enforcement mechanisms. The questionnaire statements include: "Managers in my organization often engage in behaviors I consider to be unethical," "To succeed in my organization, it is often necessary to compromise one's ethics," "Top management in my organization has made it clear that unethical behaviors will not be tolerated," "If a manager in my organization is discovered to have engaged in unethical behavior that results in primarily personal gain (rather than organizational gain), they will be promptly reprimanded," and "If a manager in my organization is discovered to have engaged in unethical behavior that results in primarily organizational gain (rather than personal gain), they will be promptly reprimanded."

The fourth factor is emotional intelligence. Emotional intelligence was measured using 16 questionnaire items adapted from Law, Wong, & Song (2004). These items are: "I have a good sense of why I have certain feelings most of the time," "I have a good understanding of my own emotions," "I really understand what I feel," "I always know whether or not I am happy," "I can always tell how my friends are feeling from their behaviors," "I am a good observer of others' emotions," "I am sensitive to the feelings and emotions of others," "I have a good understanding of the emotions of people around me," "I always set goals for myself and try my best to achieve them," "I always tell myself I am a competent person," "I am a self-motivated person," "I encourage myself to always try my best," "I am able to control my temper to handle difficulties rationally," "I am capable of controlling my emotions," "I can always calm down quickly when I am very angry," and "I have good control over my own emotions."

Respondents were required to indicate their level of agreement with each statement using a seven-point Likert scale ranging from 1 (Strongly Disagree) to 7 (Strongly Agree). The study employed a 7-point Likert scale because it provides greater sensitivity and variability in responses, allowing respondents to express their perceptions more precisely compared to 3-point or 5-point scales. Previous studies have also suggested that a 7-point Likert scale improves reliability and captures finer distinctions in attitudes and perceptions without overwhelming respondents (Chew Har et al., 2016 and 2022)

4.4 PILOT STUDY

The pilot study was conducted to refine and validate the questionnaire prior to its distribution to the actual respondents. The primary objective was to ensure the clarity, accuracy, and alignment of the instrument with the research objectives. In addition, the pilot test aimed to identify potential ambiguities, structural weaknesses, or contextual inconsistencies in the questionnaire items.

The pilot study involved six lecturers from the Department of Accounting at the International Islamic University Malaysia (IIUM), one PhD candidate in accounting from Universiti Teknologi Malaysia (UTM), and one public sector accountant at the federal level. These participants were selected due to their academic expertise and practical experience in the accounting field, which enabled them to provide informed and constructive feedback on the instrument.

Although the pilot study was a limited pre-test, it generated valuable insights. Feedback from the participants resulted in several revisions to improve wording clarity, eliminate ambiguities, and enhance the contextual relevance of certain items. These refinements strengthened both the face validity and content validity of the questionnaire (Matimbwa & Ringo, 2025).

The suggestions and recommendations obtained from the pilot participants were incorporated into the final version of the instrument. Furthermore, the finalized questionnaire was refined through consultation and discussion with the research supervisors to ensure methodological rigor and conceptual alignment with the study framework (Matimbwa & Ringo, 2025). The finalized questionnaire used in this study is presented in Appendix III.

4.5 DATA COLLECTION PROCEDURES

Prior to distributing the questionnaire, an official email was sent to the Accountant General of Malaysia to obtain permission to administer the survey to public sector accountants within the AGD. The email included an official letter on the letterhead of the International Islamic University Malaysia (IIUM), together with a copy of the questionnaire.

An email was subsequently sent to obtain the relevant contact details to facilitate communication and ensure accurate dissemination of the questionnaire to the targeted respondents. The response provided the contact information of designated officers at the AGD headquarters in Putrajaya, who acted as focal persons in coordinating the distribution process to public sector accountants. In addition, AGD staff recommended seeking assistance from the corporate department to ensure wider distribution of the questionnaire to public sector accountants nationwide.

Each distribution email included the approval email from the Accountant General (Appendix I) and a cover letter (Appendix II). The cover letter introduced the researcher, explained the academic purpose of the study, and informed respondents that their participation was entirely voluntary. Consent was implied through the respondents' completion and submission of the questionnaire. Respondents were also assured that all information provided would be treated with strict confidentiality and anonymity, and that the data would be used solely for academic and research purposes. The email also specified the following guidelines:

1. The questionnaire was to be completed within three weeks, with a specific deadline clearly stated.
2. Respondents were required to complete the questionnaire using the provided Google Form link within the designated time frame.

The survey link was subsequently distributed via email to public sector accountants across Malaysia. Several follow-up communications, including emails and messages to the designated contact persons, were conducted to enhance the response rate. These efforts were important to obtain a sufficient sample size to support robust statistical analysis using PLS-SEM and to ensure adequate statistical power for examining the factors influencing integrity among public sector accountants.

4.6 DATA ANALYSIS

In this study, the Partial Least Squares Structural Equation Modelling (PLS-SEM) was employed as the data analysis tool by utilising Smart PLS-SEM software. This methodological approach was chosen because the major strength of the approach is the development of predictive models and its capacity to model complex associations of latent variables that are measured using several indicators (Henseler et al., 2009) . PLS-SEM is especially suitable in this study because it does not require data normal distribution and strongly works with smaller samples, which suits the nature of the data collected in this study (Hair et al.,2014).

The analysis was undertaken in two phases. First, to ascertain the validity and reliability of the constructs, the measurement model was evaluated. The assessment includes measuring internal consistency (composite reliability (CR), Cronbach's Alpha), convergent validity (average variance extracted - AVE), and discriminant validity (Fornell-Larcker criterion and HTMT ratio).

The structural model was then assessed to test the hypothesised relationship. This approach entails analysing the importance and the magnitude of the path coefficients (through bootstrap), predictive quality (R^2 values) of the endogenous constructs. and the predictive relevance of the model (Q^2) (Henseler et al., 2009).

4.7 SUMMARY OF THE CHAPTER

This chapter offers information on the research methodology used in carrying out the study. It contains use of a questionnaire survey to study integrity among public sector accountants in Malaysia, detailing the population, research instrument, pilot study, data collection procedure, and preliminary statistical analyses. It also describes the data analysis methods, including descriptive and regression analyses, used to examine the factors affecting integrity. To analyse the data gathered, this study employed SMART PLS-SEM for statistical analysis. The following chapter provides a detailed analysis and discussion of the research findings.

CHAPTER FIVE

FINDINGS AND DISCUSSION

5.0 INTRODUCTION

This chapter presented the empirical findings of the study on the factors influencing integrity among public sector accountants in Malaysia. Section 5.1 presents the response rate and demographic profile of the respondents. Section 5.2 reports the descriptive statistics for the main study variables. Section 5.3 then presents the preliminary statistical tests conducted prior to hypothesis testing. Next, Section 5.4 reports the PLS-SEM results including the assessment of the measurement model and structural model. Also, it discusses the findings in relation to prior studies and the theoretical framework of Hunt and Vitell (1986). Finally, Section 5.5 summarises the chapter.

5.1 RESPONSE RATE AND DEMOGRAPHIC PROFILE OF RESPONDENTS

Respondents in this study comprised public sector accountants from both federal and state offices of the Accountant General's Department (AGD) of Malaysia. Based on the AGD directory as of June 2025, the total population of public sector accountants in Malaysia is 1137 officers. Following the distribution of the survey and several follow-up communications, a total of 141 completed and usable questionnaires were received, representing a response rate of 12.4% based on the total population of public sector accountants. The response rate acceptable based on the research on UK and Spanish SME (Vessie, Thomas, & Oliver, 2000). Table 5.1 presents the respondents' demographic profiles according to their gender, age, length of work experience in accounting and at the AGD, level of education attained, professional affiliation and current position.

Table 5.1 Demographic Profile of the Respondents

Demographic information	Categories	Frequency	Percent
Gender	Male	52	36.9
	Female	89	63.1
	Total	**141**	**100**
Age	20-29 years	4	2.8
	30-39 years	33	23.4
	40-49 years	81	57.4
	50-60 years	23	6.3
	Total	**141**	**100**
Working Experience in Accounting Field	Less than 5 years	9	6.4
	5-10 years	14	9.9
	11-15 years	21	14.9
	16-20 years	49	34.8
	After 20 years	48	34.0
	Total	**141**	**100**
Working Experience in Current Organisation	Less than 5 years	58	41.1
	5-10 years	27	19.1
	11-15 years	25	17.7
	16-20 years	10	7.1
	After 20 years	21	14.9
	Total	**141**	**100**
Highest Educational Qualification	Diploma	25	17.7
	Bachelors	92	65.2
	Masters	17	12.1
	Others	7	5.0
	Total	**141**	**100**
Professional Qualification	CPA	20	33.9
	ACCA	6	10.2
	MICPA	9	15.3
	CIMA	24	40.6
	Total	**59**	**100**

Organisation Level	Federal	133	94.3
	State	8	5.7
	Total	**141**	**100**
Current Position	Accountant	64	45.4
	Chief Accountant	20	14.2
	Director	18	12.8
	Assistant Director	28	19.8
	Head Of Section	6	4.3
	State Treasurer	5	3.5
	Total	**141**	**100**

Out of the 141 respondents, 89 (63.1%) were female and 52 (36.9%) were male, indicating that female officers constitute a larger proportion of the sample. In terms of age distribution, the majority of respondents were between 40 and 49 years old (57.4%), followed by those aged 30 to 39 years (23.4%). Respondents aged 50 to 60 years accounted for 16.3%, while only 2.8% were between 20 and 29 years old. This suggests that most respondents are mid-career professionals with considerable work experience.

Consistent with this, the working experience of respondents in the accounting field shows that 34.8% had between 16 and 20 years of experience, while 34.0% had more than 20 years of experience. Meanwhile, 14.9% had 11 to 15 years of experience, 9.9% had 5 to 10 years, and 6.4% had less than five years of experience. In terms of working experience within their current organisation, 41.1% of the respondents had served for less than five years, followed by 19.1% with 5 to 10 years, 17.7% with 11 to 15 years, 14.9% with more than 20 years, and 7.1% with 16 to 20 years of service.

Regarding educational qualifications, the largest proportion of respondents held a Bachelor's degree (65.2%), diploma holders (17.7%), and respondents with a Master's degree (12.1%), while 5.0% reported other qualifications. In terms of professional qualification, respondents were affiliated with recognised professional bodies such as CIMA (40.6%), CPA (33.9%), MICPA (15.3%), and ACCA (10.2%).

Most respondents were from the federal level (94.3%), while only 5.7% were from the state level. In terms of current position, the largest group of respondents were Accountants (45.4%), followed by Assistant Directors (19.8%), Chief Accountants (14.2%), Directors (12.8%), Heads of Section (4.3%), and State Treasurers (3.5%). Overall, the demographic profile indicates that the respondents largely consist of experienced and professionally qualified public sector accountants occupying various levels of responsibility within the organisation, suggesting that the sample is appropriate for providing informed perspectives on issues related to integrity within the public sector accounting environment.

5.2 PRELIMINARY STATISTICAL ANALYSIS

Preliminary statistical analysis was conducted to examine the suitability and quality of the data prior to performing further statistical analyses. Three preliminary tests were performed, namely the reliability test using Cronbach's Alpha, the normality test, and the multicollinearity test. The results of these tests are discussed in the following subsections.

5.2.1 Cronbach's Alpha Test

To ensure the reliability of the data collected, the Cronbach's Alpha test was conducted. This test assesses the internal consistency of responses for each set of measurement items among the respondents. According to Taber (2018), a Cronbach's alpha value of 0.70 or above is generally considered acceptable and indicates satisfactory reliability of the measurement scale.

The results of the Cronbach's Alpha test for each variable in this study are summarized in Table 5.2. The reliability test results indicate strong internal consistency across all measured constructs. Ethical climate, professional commitment, and corporate ethical value recorded Cronbach's alpha values of 0.842, 0.842, and 0.817 respectively, all of which fall within the acceptable range and demonstrate reliable measurement of these constructs with minimal random error (Taber, 2018; Tavakol & Dennick, 2011).

Emotional Intelligence shows an exceptionally high Cronbach's alpha value of 0.955, indicating very high internal consistency among the items measuring this construct. Similarly, the Integrity (dependent variable) construct recorded a Cronbach's alpha value of 0.926, which also exceeds the recommended threshold of 0.70 (Taber, 2018; Tavakol & Dennick, 2011). This confirms that the items used to measure integrity demonstrate strong reliability and internal consistency. The detailed results of the reliability test are presented in Table 5.2.

Table 5.2 Reliability Statistics

Variables	**Cronbach's Alpha**	**Number of items**
Integrity	0.842	26
Ethical climate	0.842	3
Professional Commitment	0.817	3
Corporate ethical value	0.955	16
Emotional intelligence	0.926	15

5.2.2 Normality Test

The normality test was conducted to examine whether the data follow a normal distribution prior to performing further statistical analyses. Assessing normality provides an indication of the distribution pattern of the dataset and determines the appropriate statistical techniques to be applied (Shukla, 2016). The normality of the data can be evaluated by examining skewness and kurtosis values, which describe the symmetry and peakedness of the data distribution respectively (Kim, 2013).

According to Black, Babin, and Anderson (2010), skewness values between -1.0 and +1.0 and kurtosis values close to zero indicate that the data are approximately normally distributed. In addition to skewness and kurtosis, statistical tests such as the

Kolmogorov-Smirnov and Shapiro-Wilk tests are commonly used to assess data normality. If the significance value of these tests is below 0.05, the null hypothesis of normality is rejected, indicating that the data are not normally distributed (Kim, 2013). The results of the normality tests conducted on the five variables: Ethical Climate, Professional Commitment, Corporate Ethical Value, Emotional Intelligence, and Integrity (DV), indicate that the data do not follow a normal distribution. Both the Kolmogorov-Smirnov and Shapiro-Wilk tests produced significant p-values ($p < 0.05$) for all variables, suggesting a deviation from normality.

Specifically, Ethical Climate recorded a Kolmogorov-Smirnov statistic of 0.297 and a Shapiro-Wilk statistic of 0.808. Professional Commitment showed a Kolmogorov-Smirnov statistic of 0.228 and a Shapiro-Wilk statistic of 0.895. Similarly, Corporate Ethical Value, Emotional Intelligence, and Integrity (DV) also displayed significant deviations from normality based on their respective statistics. These findings indicate that the assumption of normality is not satisfied. In this study, the Kolmogorov-Smirnov test was used as the primary indicator of normality. As shown in Table 5.3, the significance values for all variables were 0.000, confirming that the data are not normally distributed. However, this issue does not pose a major concern for the present study. According to the Central Limit Theorem, when the sample size exceeds 30, the sampling distribution of the mean tends to approximate normality regardless of the distribution of the data (Field, 2013). Since the sample size in this study is 141, the data can still be analysed using parametric statistical techniques such as multiple regression analysis.

Table 5.3 Tests of Normality

	Kolmogorov-Smirnov[a]			**Shapiro-Wilk**		
	Statistic	**df**	**Sig.**	**Statistic**	**df**	**Sig.**
Ethical Climate	0.297	141	0.000	0.808	141	0.000
Professional Commitment	0.228	141	0.000	0.895	141	0.000
Corporate Ethical Value	0.220	141	0.000	0.886	141	0.000

Emotional Intelligence	0.274	141	0.000	0.856	141	0.000
Integrity (DV)	0.253	141	0.000	0.870	141	0.000

5.2.3 Multicollinearity Test

The multicollinearity test was conducted to determine whether the independent variables in the study are highly correlated with one another. Multicollinearity occurs when two or more independent variables are strongly correlated, which may distort the estimation of regression coefficients and affect the interpretation of the regression model (Shrestha, 2022).

Multicollinearity can be assessed using two main indicators, namely the Tolerance value and the Variance Inflation Factor (VIF). Tolerance measures the proportion of variability in an independent variable that is not explained by other predictors in the model. A tolerance value below 0.10 indicates a potential multicollinearity problem. Meanwhile, the Variance Inflation Factor (VIF) indicates how much the variance of a regression coefficient is inflated due to multicollinearity. A VIF value exceeding 10 suggests the presence of serious multicollinearity. The results of the multicollinearity test are presented in Table 5.4. The tolerance values for all independent variables: Ethical Climate, Professional Commitment, Corporate Ethical Value, and Emotional Intelligence—are greater than 0.10, indicating that the variables do not exhibit high correlations with one another. Additionally, the VIF values for all variables are well below the threshold value of 10.0. These results confirm that multicollinearity is not present among the independent variables in this study. Therefore, the assumption of multicollinearity is not violated, and all independent variables can be included in the regression model to examine their influence on the dependent variable.

Table 5.4 Multicollinearity Test

Variables	Collinearity Statistics	
	Tolerance	VIF
Ethical climate	0.763	1.310
Professional commitment	0.839	1.192
Corporate ethical value	0.886	1.129
Emotional intelligence	0.677	1.477

5.3 DESCRIPTIVE STATISTICS

This section presents the descriptive statistics of the survey data collected from 141 public sector accountants. The purpose of this analysis is to provide an initial overview of the variables examined in this study and to describe the general perceptions of respondents regarding the factors influencing integrity within their organisations. The descriptive analysis is based on the mean scores and standard deviations of the variables, which provide information on the central tendency and dispersion of the responses.

Table 5.5 presents the mean and standard deviation values for all variables included in the study. A seven-point Likert scale was employed to measure all constructs, ranging from 1 (“strongly disagree”) to 7 (“strongly agree”). The mean values indicate the general level of agreement among respondents regarding each construct, while the standard deviation values reflect the variability of responses within the sample. The results in Table 5.5 indicate that respondents generally reported moderate perceptions across all constructs. Among the variables, corporate ethical value recorded the highest mean score (M = 4.196, S.D = 1.205), suggesting that respondents moderately perceive their organisations as promoting ethical values through leadership practices and organisational policies. This was followed by ethical climate (M = 3.995; S.D = 0.647), which reflects respondents’ perceptions of the ethical environment within their organisations.

Table 5.5 Mean and Standard Deviation

	Mean (N = 141)	Std. Deviation
Ethical Climate	3.995	0.647
Professional Commitment	3.557	0.755
Corporate Ethical Value	4.196	1.205
Emotional Intelligence	3.633	1.559
Integrity	3.490	1.514

The mean scores for Emotional Intelligence (M = 3.633; S.D = 1.559) and Professional Commitment (M = 3.557; S.D = 0.755) indicate moderate levels of agreement among respondents regarding their emotional awareness and attachment to their profession. Meanwhile, the dependent variable, Integrity (M = 3.490; S.D = 1.514), recorded the lowest mean value among the constructs, suggesting a relatively moderate level of perceived integrity among the respondents.

5.4 EVALUATION OF PLS-SEM RESULTS

The present study employed a two-stage procedure consisting of (a) the evaluation of the measurement model and (b) the evaluation of the structural model (Hair et al., 2014; Henseler et al., 2009).

5.4.1 Measurement Model

Figure 5.1 Measurement Model

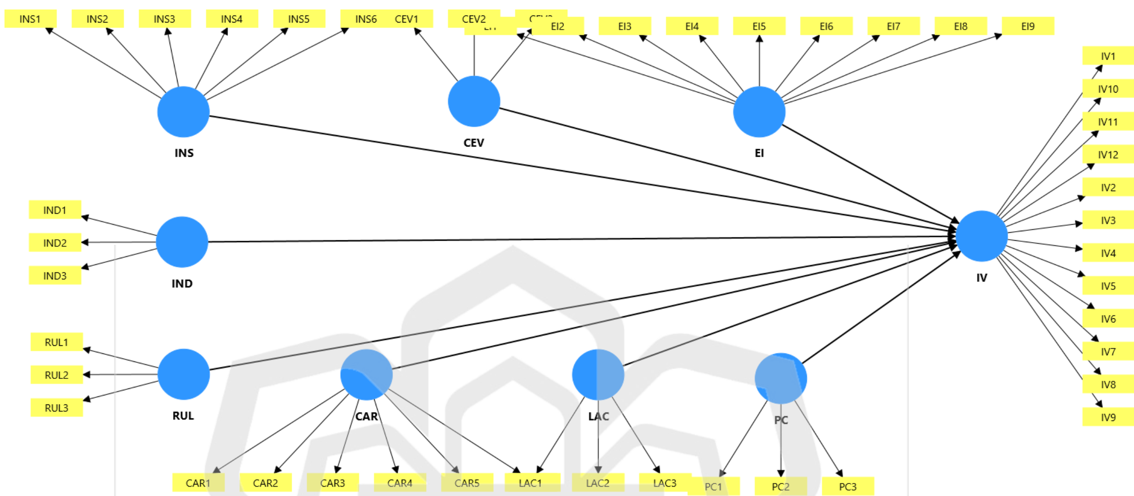


Figure 5.1 illustrates the PLS-SEM construct used based on this study's independent and dependent variables. The results for every analysis are discussed in depth below.

As mentioned in Chapter 4, the first step is the measurement model to check this study's validity and reliability. The analysis was conducted using PLS-SEM and evaluated three key aspects: internal consistency reliability, convergent validity, and discriminant validity.

First, the internal consistency reliability assessed how the items within a single construct measure the same concept. Two measures were employed to assess reliability, namely Cronbach's alpha and composite reliability, as shown in Table 5.6.

For Cronbach's Alpha and composite reliability, values more than 0.70 are acceptable (Hair et al.,2014). Based on the table, the value for this study is more than

0.70. The Cronbach's Alpha values range from 0.795 (IND) to 0.958 (IV), all of which are well above the 0.70 threshold. The CR (rho_c) values range from 0.880 (IND) to 0.963 (IV), also significantly exceeding the required minimum. All variable constructs in this study are highly reliable and exhibit strong internal consistency. This finding indicates that the questionnaire items for each construct are consistently measuring the same underlying concept.

Table 5.6 Validity and Reliability

	Cronbach's alpha	**Composite reliability (rho_a)**	**Composite reliability (rho_c)**	**Average variance extracted (AVE)**
CAR	0.901	0.901	0.924	0.669
CEV	0.885	0.949	0.928	0.812
EI	0.934	0.938	0.944	0.654
IND	0.795	0.801	0.880	0.710
INS	0.864	0.905	0.901	0.610
IV	0.958	0.963	0.963	0.684
LAC	0.817	0.818	0.892	0.733
PC	0.886	0.886	0.929	0.814
RUL	0.810	0.931	0.883	0.716

CAR – caring ethical climate

CEV – corporate ethical value

EI – emotional intelligence

IND – independence ethical climate

INS – instrumental ethical climate

IV – Integrity

LAC – law and code ethical climate

PC – professional commitment

RUL – rule ethical climate

Convergent validity confirms that the items of a construct converge or share a high proportion of common variance. The key metric for this is the AVE. The AVE value is more than 0.50, which is acceptable. The lowest AVE is 0.610 (INS), and the highest is 0.814 (PC). The most significant dependent variable is the integrity value (IV) with AVE = 0.684, which indicates that the variance in its indicator items is explained by the construct itself, which is more than 68%. The measurement model has a high level of convergent validity. The finding in Table 5.7 implies that the items included in each construct have high and positive correlations and effectively represent the meaning that the construct is intended to be measured.

Table 5.7 Fornell-Larcker Criterion

Fornell-Larcker Criterion									
	CAR	CEV	EI	IND	INS	IV	LAC	PC	RUL
CAR	0.818								
CEV	0.446	0.901							
EI	0.751	0.510	0.809						
IND	0.598	0.238	0.599	0.843					
INS	0.698	0.419	0.711	0.566	0.781				
IV	0.719	0.511	0.801	0.541	0.548	0.827			
LAC	0.679	0.478	0.786	0.476	0.587	0.754	0.856		
PC	0.760	0.411	0.739	0.466	0.704	0.569	0.625	0.902	
RUL	0.678	0.309	0.599	0.428	0.671	0.490	0.578	0.687	0.846

CAR – caring ethical climate

CEV – corporate ethical value

EI – emotional intelligence

IND – independence ethical climate

INS – instrumental ethical climate

IV – Integrity

LAC – law and code ethical climate

PC – professional commitment

RUL – rule ethical climate

Discriminant validity assures that one construct is different from other constructs in the model. In simple words, discriminant validity quantifies a phenomenon that is not quantifiable by other constructs. Two methods were used: the Fornell-Larcker Criterion and the Heterotrait-Monotrait Ratio (HTMT)

This criterion requires that the square root of the AVE of a construct (shown in the diagonal) should be greater than its highest correlation with any other construct. For every construct, the diagonal value (0.818 for CAR value) is greater than the correlation coefficients in its corresponding row and column (CAR has the highest correlation, which is 0.760 with PC). This pattern holds true for all constructs. For example, the square root of the AVE for IV is 0.827, which is higher than its correlation with any other construct (the highest being 0.801 with EI). The model in Table 5.8 meets the Fornell-Larcker criterion, providing initial evidence of discriminant validity.

Table 5.8 Heterotrait-Monotrait Ratio (HTMT) – List

	Heterotrait-Monotrait Ratio (HTMT)
CEV <-> CAR	0.484
EI <-> CAR	0.812
EI <-> CEV	0.544
IND <-> CAR	0.700
IND <-> CEV	0.272
IND <-> EI	0.687
INS <-> CAR	0.786
INS <-> CEV	0.476
INS <-> EI	0.764
INS <-> IND	0.669
IV <-> CAR	0.771
IV <-> CEV	0.524
IV <-> EI	0.827
IV <-> IND	0.608

IV <-> INS	0.570
LAC <-> CAR	0.789
LAC <-> CEV	0.540
LAC <-> EI	0.899
LAC <-> IND	0.584
LAC <-> INS	0.660
LAC <-> IV	0.843
PC <-> CAR	0.853
PC <-> CEV	0.460
PC <-> EI	0.808
PC <-> IND	0.561
PC <-> INS	0.793
PC <-> IV	0.615
PC <-> LAC	0.734
RUL <-> CAR	0.767
RUL <-> CEV	0.372
RUL <-> EI	0.650
RUL <-> IND	0.508
RUL <-> INS	0.775
RUL <-> IV	0.518
RUL <-> LAC	0.663
RUL <-> PC	0.784

The criterion is regarded as a more robust assessment of discriminant validity. An HTMT value below 0.90 indicates that two constructs are distinct. The majority of HTMT values are below the 0.90 threshold. Nevertheless, some values are very close to or slightly above 0.90, which requires attention, such as LAC <-> EI: 0.899 (Extremely close to the threshold, but acceptable), LAC <-> IV: 0.843 (Acceptable), and PC <-> CAR: 0.853 (Acceptable).

The comprehensive evaluation of the measurement model confirmed its robustness and suitability for testing the structural model (path analysis). There are key findings for this construct, namely high reliability, strong convergent validity, and satisfactory discriminant validity.

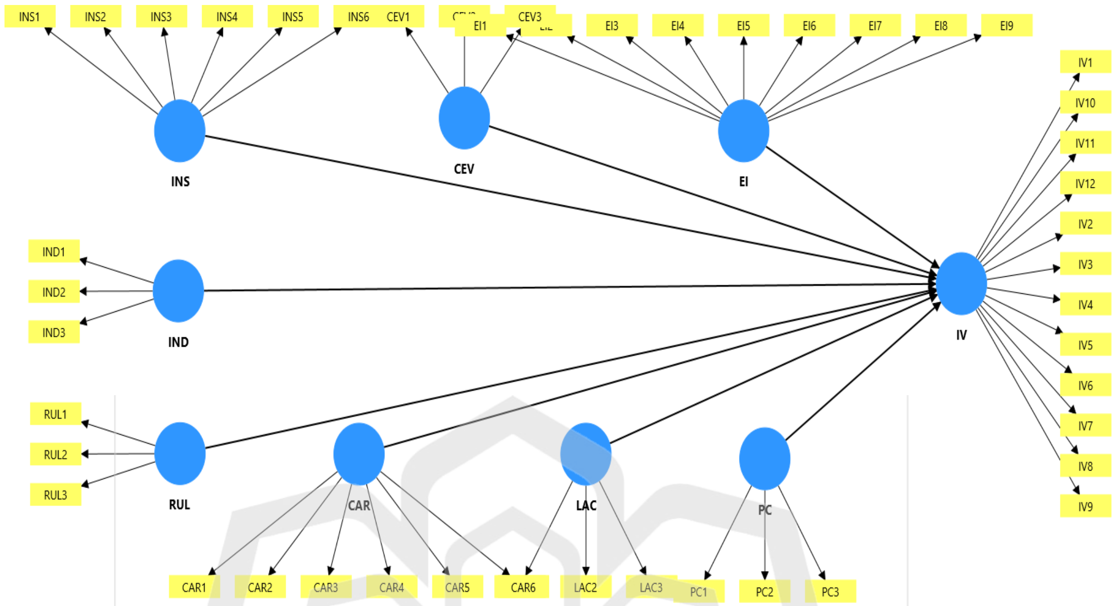
First, all constructs were measured for high consistency and reliability (Cronbach's Alpha and composite reliability > 0.70). Second, there was strong convergent validity because the items for each construct effectively converged to measure their intended concept (AVE > 0.5). Third, satisfactory discriminant validity indicated that the constructs, although sometimes highly correlated, were empirically distinct from one another, as confirmed by both the Fornell-Larcker and HTMT criteria.

Therefore, the measurement model is valid and reliable. The significant path coefficients reported in the previous section (EI -> IV = 0.482, PC -> IV = -0.162) were based on a sound measurement instrument, lending credibility to the findings regarding the factors influencing integrity among public sector accountants in Malaysia.

5.4.2 Structural Method

Figure 5.2 presents the structural model assessed using Partial Least Squares Structural Equation Modelling (PLS-SEM) in SmartPLS. Following the assessment of the measurement model in the previous subsection, the structural model was examined to test the hypothesised relationships between the independent variables: emotional intelligence (EI), professional commitment (PC), corporate ethical value (CEV), and the five dimensions of ethical climate and the dependent variable, integrity.

Figure 5.2 Structural Method



Bootstrapping analysis generated path coefficients (β), t-statistics, and p-values to assess the significance of each hypothesised relationship. The results are presented in Table 5.9.

Table 5.9 Result Structural Method

	Original sample (O)	**Sample mean (M)**	**Standard deviation (STDEV)**	**T statistics (O/STDEV)**	**p-values**
CAR -> IV	0.320	0.321	0.100	3.204	0.001
CEV -> IV	0.106	0.103	0.049	2.156	0.031
EI -> IV	0.482	0.486	0.098	4.896	0.000
IND -> IV	0.067	0.072	0.069	0.970	0.332
INS -> IV	-0.113	-0.118	0.103	1.096	0.273
LAC -> IV	0.269	0.266	0.079	3.402	0.001
PC -> IV	-0.162	-0.161	0.080	2.023	0.043
RUL -> IV	-0.045	-0.045	0.079	0.573	0.567

Overall, the results in Table 5.9 indicate that five of the eight hypothesised relationships are statistically significant, comprising four significant positive relationships and one significant negative relationship, while the remaining three relationships are not significant.

The findings indicate that H4 (EI>IV), which hypothesised that emotional intelligence positively influences integrity, is supported ($\beta = 0.482$, $p < 0.001$). Emotional intelligence shows the strongest positive relationship with integrity among all variables examined. This result suggests that individuals with higher emotional intelligence which is characterised by self-awareness, emotional regulation, empathy, and interpersonal sensitivity are more likely to demonstrate ethical behaviour and integrity in their professional roles. This finding is consistent with previous studies by Yong (2013) and Côté and Miners (2006), which emphasise the role of emotional intelligence in shaping ethical decision-making. Within the framework of Hunt and Vitell (1986), emotional intelligence can be interpreted as an important individual characteristic that influences ethical judgement and evaluation of consequences, thereby increasing the likelihood that individuals behave in accordance with ethical standards. This finding addresses RO 4 by demonstrating that emotional intelligence is a significant determinant of integrity among public sector accountants in Malaysia.

The results further show that H1b (CAR>IV), which proposes that caring ethical climate positively influences integrity, is supported ($\beta = 0.320$, $p = 0.001$). This finding indicates that employees working in organisational environments characterised by mutual concern, cooperation, and trust are more likely to demonstrate integrity. A caring ethical climate encourages employees to consider the welfare of others when making decisions, thereby promoting ethical behaviour. This result is consistent with earlier studies such as Vardi (2001) and supports the argument that supportive organisational environments foster ethical conduct. In the context of Hunt and Vitell's (1986) theory, a caring climate represents an organisational ethical context that shapes employees' ethical evaluations by emphasising stakeholder welfare and collective responsibility.

Similarly, H1a (LAC>IV), which hypothesised that the law and code climate positively influences integrity, is also supported (β = 0.269, p = 0.001). This finding suggests that organisations that emphasise adherence to professional standards, laws, and ethical codes promote higher levels of integrity among employees. The presence of clear ethical guidelines provides employees with a framework for evaluating ethical dilemmas and encourages behaviour that aligns with professional expectations. This finding echoes the arguments of previous research highlighting the importance of ethical regulations and professional codes in guiding ethical behaviour. From the perspective of Hunt and Vitell (1986), such institutional norms provide strong ethical cues that influence ethical judgement and behavioural intentions. These findings on H1a and H1b collectively address RO1, which examine the influence of ethical climate dimensions on integrity among public sector accountants.

The analysis also reveals that H3 (CEV>IV), which proposes that corporate ethical value positively influences integrity, is supported (β = 0.106, p = 0.031). Although the magnitude of the relationship is relatively smaller compared to other predictors, the result indicates that organisational commitment to ethical values contributes positively to employees' integrity. Organisations that emphasise ethical leadership, ethical policies, and strong ethical culture create an environment that encourages employees to behave ethically. This finding is consistent with studies by Baker et al. (2006), Valentine et al. (2011), Lee (2020), and Vitell and Hidalgo (2006), which highlight the role of corporate ethical values in influencing employee behaviour. Within the Hunt and Vitell (1986) framework, corporate ethical values function as environmental influences that shape individuals' ethical evaluations and reinforce ethical behavioural intentions. This result therefore fulfils RO3 by confirming the significant role of corporate ethical values in influencing integrity.

In contrast, H2 (PC>IV), which hypothesised that professional commitment has a positive relationship with integrity, is not supported. The results indicate that the relationship between professional commitment and integrity is statistically significant but negative, which is opposite to the hypothesised direction (β = −0.162, p = 0.043). This finding suggests that higher levels of professional commitment may, in certain situations, be associated with lower levels of integrity. This counter intuitive result may indicate that strong loyalty to professional norms or occupational expectations could sometimes lead individuals to prioritise professional goals over broader ethical considerations. Similar findings were reported by Karakoc (2016). However, this result contradicts studies by Tama et al. (2023), Rogosic and Perica (2023), Sanchez (2022), and Sukirman et al. (2023), which found that professional commitment tends to enhance ethical behaviour. From the perspective of Hunt and Vitell (1986), ethical behaviour results from the evaluation of competing influences. Professional norms may sometimes shape ethical judgement in ways that conflict with broader moral considerations, which may explain the negative association observed in this study. Accordingly, this finding addresses RO2 concerning the relationship between professional commitment and integrity.

Meanwhile, the results indicate that H1c (RUL>IV) , H1d (INS>IV), and H1e (IND>IV) are not supported, as these relationships were not statistically significant. Specifically, rule climate ($\beta = -0.045$, $p = 0.567$), instrumental climate ($\beta = -0.113$, $p = 0.273$), and independence climate ($\beta = 0.067$, $p = 0.332$) did not significantly influence integrity. These findings suggest that internal organisational rules, self-interest-oriented climates, and reliance on personal moral judgement alone may not strongly predict integrity within the context of Malaysian public sector accountants. Similar findings have been reported in earlier studies by Abdullah, Sulong, and Said (2014), Johari et al. (2020), and Peterson (2002).

Overall, the structural model demonstrates that integrity among public sector accountants is influenced by a combination of individual capabilities and 68rganizational ethical environments, which is consistent with the theoretical framework proposed by Hunt and Vitell (1986). Emotional intelligence emerges as the most influential determinant of integrity, followed by caring climate and law and code climate, while corporate ethical values also play a significant supporting role. These results highlight that integrity is shaped not only by formal 68rganizational rules but also by interpersonal workplace environments and individual psychological competencies. The findings therefore reinforce the theoretical argument that ethical behaviour arises from the interaction between personal moral characteristics and 68rganizational ethical contexts. Overall, the findings collectively address all four research objectives and corresponding research questions by demonstrating that integrity among public sector accountants is influenced by both organisational ethical environments and individual characteristics.

Table 5.10 summarises the results of the hypothesis testing based on the structural model analysis.

Table 5.10 Summary of the Hypothesis Testing Results

Research Objective (RO)	**Hyphothesis**	**Statement**	**Result**
RO1: To examine the influence of ethical climate on integrity among public sector accountants.	H1a	Law and code ethical climate is positively associated with the integrity of public sector accountants.	Supported
	H1b	Caring ethical climate is positively associated with the integrity of public sector accountants.	Supported
	H1c	Rules ethical climate is positively associated with the integrity of public sector accountants.	Not Supported
	H1d	Instrumental ethical climate is negatively associated with the integrity of public sector accountants.	Not Supported

	H1e	Independence ethical climate is positively associated with the integrity of public sector accountants.	Not Supported
RO2: To examine the influence of professional commitment on integrity among public sector accountants.	H2	Professional commitment is positively associated with the integrity of public sector accountants.	Not Supported
RO3: To examine the influence of corporate ethical values on integrity among public sector accountants.	H3	Corporate ethical values are positively associated with the integrity of public sector accountants.	Supported
RO4: To examine the influence of emotional intelligence on integrity among public sector accountants.	H4	Emotional intelligence is positively associated with the integrity of public sector accountants.	Supported

5.5 SUMMARY OF THE CHAPTER

This chapter presented the empirical findings of the study on the factors influencing integrity among public sector accountants in Malaysia. The analysis began with the presentation of the response rate and demographic profile of the respondents, followed by descriptive statistics of the main study variables. Preliminary statistical tests were then conducted to ensure that the data satisfied the necessary assumptions prior to hypothesis testing. Subsequently, the PLS-SEM analysis using SmartPLS was performed to evaluate both the measurement model and the structural model. The measurement model assessment confirmed the reliability and validity of the constructs, while the structural model analysis examined the hypothesised relationships between emotional intelligence, professional commitment, corporate ethical values, ethical climate dimensions, and integrity. The findings were also interpreted in relation to prior studies and the theoretical framework of Hunt and Vitell (1986). The next chapter summarises the findings, discusses the implications of the study, outlines its limitations, and provides recommendations for future research before concluding the study.

CHAPTER SIX

CONCLUSION

6.1 INTRODUCTION

This chapter serves as the concluding part of the study, synthesizing the key findings to provide a definitive summary of the research. It outlines the practical recommendations derived from the results for relevant stakeholders, including the Accountant General's Department, policymakers, and accounting professionals. The chapter also acknowledges the study's limitations and suggests avenues for future research, concluding with final remarks on the overall investigation into factors influencing integrity among Malaysian public sector accountants.

6.2 SUMMARY OF RESEARCH FINDINGS

This study was conducted to examine the factors influencing integrity among public sector accountants in Malaysia. Guided by Hunt and Vitell's (1986) General Theory of Marketing Ethics, the study investigated how ethical climate, professional commitment, corporate ethical values, and emotional intelligence influence integrity within the public sector accounting environment.

A quantitative research design was adopted, and data were collected through a structured questionnaire distributed to public sector accountants working at both federal and state offices of the Accountant General's Department (AGD) of Malaysia. A total of 141 responses were obtained and analysed using descriptive statistics and Partial Least Squares Structural Equation Modelling (PLS-SEM) through SmartPLS.

Overall, four hypotheses were supported while the remaining hypotheses were not supported. Specifically, H1a (law and code ethical climate), H1b (caring ethical climate), H3 (corporate ethical values), and H4 (emotional intelligence) were supported. In contrast, H1c (rules ethical climate), H1d (instrumental ethical climate), H1e (independence ethical climate), and H2 (professional commitment) were not supported.

The findings indicate that integrity among public sector accountants is influenced by both individual characteristics and organisational ethical environments. Among the variables examined, emotional intelligence emerged as the most influential determinant of integrity, suggesting that personal competencies such as self-awareness, emotional regulation, and empathy play an important role in guiding ethical judgement and behaviour in the workplace.

The results also highlight the significance of certain dimensions of ethical climate in shaping integrity. Ethical climates characterised by law and code orientation and caring values were found to have a positive and significant relationship with integrity. These findings suggest that organisational environments that emphasise compliance with legal and professional standards, as well as concern for the well-being of others, are more likely to encourage ethical behaviour among public sector accountants.

In addition, corporate ethical values were found to have a positive and significant relationship with integrity. This result indicates that organisations that actively promote strong ethical values, ethical leadership, and ethical policies are more likely to foster integrity among their employees. However, compared to emotional intelligence and certain ethical climate dimensions, the influence of corporate ethical values was relatively smaller.

Interestingly, the findings also reveal that professional commitment has a significant but negative relationship with integrity, which is contrary to the hypothesised direction. This suggests that stronger attachment to professional roles or norms may sometimes create tensions between professional expectations and broader ethical considerations. This unexpected finding highlights the complex nature of professional commitment in influencing ethical behaviour.

Furthermore, several ethical climate dimensions namely rules climate, instrumental climate, and independence climate were not found to have a significant influence on integrity in this study. This indicates that not all organisational ethical climates contribute equally to promoting ethical behaviour among public sector accountants.

6.3 IMPLICATIONS OF THE STUDY

The findings of this study provide several important implications for public sector organisations, professional accounting bodies, policymakers, and future research on integrity in the accounting profession. First, the findings have important implications for public sector organisations, particularly the Accountant General's Department (AGD) of Malaysia and other government agencies responsible for financial management. As emotional intelligence emerged as the strongest predictor of integrity, organisations should consider incorporating emotional intelligence competencies into recruitment, training, and promotion processes for accounting personnel. In addition to evaluating technical knowledge and professional qualifications, organisations may include assessments related to empathy, emotional regulation, ethical sensitivity, and interpersonal skills in their selection and professional development practices. Strengthening these competencies may help cultivate accountants who are better equipped to handle ethical dilemmas and make responsible decisions in complex organisational environments.

Second, the study highlights the importance of cultivating supportive ethical climates within public sector organisations. The findings indicate that caring and law-and-code climates play a significant role in promoting integrity. Therefore, organisations should actively foster a caring climate by encouraging supportive leadership, collaboration, mutual respect, and shared responsibility among employees. At the same time, organisations should strengthen a law-and-code climate by ensuring that legal requirements, professional standards, and ethical guidelines are clearly communicated and consistently enforced. Rather than relying solely on rigid procedural controls, organisations should aim to build a culture of ethical responsibility that combines principled compliance with interpersonal trust.

Third, the findings suggest that corporate ethical values also contribute to strengthening integrity within organisations. This implies that ethical values should not merely be articulated in formal policies or mission statements but must be consistently demonstrated through leadership behaviour and organisational practices. Senior management plays a crucial role in modelling ethical conduct and reinforcing ethical expectations through decision-making processes, performance evaluation systems, and reward mechanisms. When ethical values are embedded in organisational culture and leadership practices, employees are more likely to internalise and uphold ethical standards.

Fourth, the study provides important implications for professional accounting bodies and educational institutions. The results indicate that integrity is influenced not only by professional knowledge but also by personal ethical competencies. Therefore, ethics education and professional training programmes should move beyond focusing solely on rules and professional codes. Accounting education and continuing professional development programmes should incorporate components that develop emotional intelligence, ethical awareness, and ethical decision-making skills. Training modules that simulate real-world ethical dilemmas and encourage reflective thinking may help accountants develop stronger ethical judgement and resilience when facing professional pressures.

Another important implication concerns the unexpected negative relationship between professional commitment and integrity. This finding suggests that strong professional commitment may sometimes create tensions between professional expectations and broader ethical considerations. Professional accounting bodies may therefore need to encourage critical reflection on the ethical responsibilities of accountants, particularly with regard to balancing professional loyalty with the broader public interest. Ethics education and professional dialogue should address potential conflicts between professional norms, organisational expectations, and societal ethical standards.

The findings also have implications for policymakers and public sector governance initiatives. The results suggest that effective integrity management systems should combine both structural and behavioural approaches. Policymakers and anti-corruption agencies should therefore support integrity programmes that integrate formal regulatory mechanisms, such as laws, codes, and internal controls, with developmental initiatives that strengthen ethical awareness, leadership integrity, and organisational culture. In addition, public sector organisations may benefit from periodically assessing their organisational ethical climate to identify areas where ethical culture can be further strengthened.

Finally, this study offers several directions for future research. Future studies may adopt longitudinal research designs to examine how integrity and its influencing factors evolve over time within public sector organisations. In addition, qualitative approaches such as interviews or case studies could provide deeper insights into how public sector accountants experience and respond to ethical dilemmas in their professional roles. Future research may also replicate this study in different organisational contexts, such as other public sector agencies or private sector accounting and auditing firms, in order to examine the generalisability of the findings and to further explore the complex relationship between professional commitment and integrity.

From a theoretical perspective, the findings of this study also extend the application of Hunt and Vitell's (1986) General Theory of Marketing Ethics within the context of public sector accounting. The results demonstrate that ethical behaviour, as reflected through integrity, is influenced by the interaction between individual moral characteristics and organisational ethical environments. In particular, the strong influence of emotional intelligence highlights the importance of personal ethical competencies in shaping moral judgement, while the significance of caring and law-and-code climates confirms the role of organisational norms and institutional structures in guiding ethical decision-making. These findings therefore reinforce the central proposition of Hunt and Vitell's theory that ethical behaviour is not determined by a single factor but emerges from the combined influence of personal attributes and contextual organisational factors.

6.4 LIMITATIONS OF THE STUDY AND SUGGESTIONS FOR FUTURE STUDIES

Although this study provides important insights into the factors influencing integrity among public sector accountants in Malaysia, several limitations should be acknowledged, which also provide directions for future research.

First, the scope of the sample represents a limitation. The data were collected exclusively from accountants within the AGD of Malaysia, with the majority of respondents coming from federal-level offices. Specifically, 133 respondents (94.3%) were from the federal level, while only eight respondents (5.7%) represented state-level offices. This imbalance means that the findings largely reflect the perspectives of federal-level public sector accountants and may not fully represent the views of accountants working at the state level or in other public sector organisations. Future research should therefore expand the sampling frame to include a broader and more balanced representation of public sector accountants across different ministries, government agencies, and state-level departments to enhance the generalisability of the findings and enable comparative analyses across organisational levels.

Second, this study relied solely on a self-administered questionnaire to measure sensitive constructs such as integrity and ethical perceptions. Self-reported data may be subject to social desirability bias, whereby respondents provide answers that they perceive as socially acceptable rather than reflecting their actual beliefs or behaviours. Although several steps were taken to mitigate this issue, including assuring confidentiality and clarifying the academic purpose of the research, the possibility of bias cannot be eliminated. Future studies may therefore benefit from adopting mixed-method research designs that combine quantitative survey techniques with qualitative approaches such as in-depth interviews or focus group discussions. Such approaches would provide richer insights into the contextual and organisational factors that influence ethical behaviour.

Third, the cross-sectional design of this study represents another limitation. As the data were collected at a single point in time, the analysis is limited in its ability to establish causal relationships between the independent variables and integrity. While

PLS-SEM analysis can identify statistically significant relationships, these findings should be interpreted as associations rather than definitive causal effects. Future research may address this limitation by adopting longitudinal research designs that track changes in ethical climate, professional norms, or organisational practices over time, thereby providing stronger evidence regarding the causal development of integrity among public sector accountants.

Finally, the operationalisation of variables in this study may also represent a limitation. The constructs derived from Hunt and Vitell’s (1986) theoretical framework such as cultural, organisational, industrial, and personal factors were represented through specific proxy variables in the research model. While these proxies were selected based on prior literature, alternative measures may capture these theoretical dimensions differently. Future research may therefore explore additional variables that could enrich the theoretical model, such as leadership style, perceived organisational support, religiosity, ethical orientation, or professional experience. Incorporating these variables may provide a more comprehensive understanding of the determinants of integrity within the public sector accounting environment.

6.5 CONCLUSION

In conclusion, this study contributes to the understanding of integrity within the Malaysian public sector by examining the influence of ethical climate, professional commitment, corporate ethical values, and emotional intelligence among public sector accountants. Guided by Hunt and Vitell’s (1986) General Theory of Marketing Ethics, the findings demonstrate that integrity is shaped by both individual characteristics and organisational ethical environments. These findings provide valuable insights for policymakers, professional bodies, and public sector organisations seeking to strengthen ethical governance and accountability in public financial management. Ultimately, enhancing integrity within the accounting profession requires not only strong regulatory frameworks but also the development of ethical organisational cultures and individual moral competencies. It is hoped that this study will serve as a useful reference for future research and contribute to ongoing efforts to strengthen integrity and ethical conduct within the public sector.

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APPENDIX I

APPROVAL EMAIL

Fwd: Request for Permission to Conduct Research Inbox ×

FARHAH BINTI MOHD SALLEH (ANM) <farhah.salleh@anm.gov.my> 9 Feb 2024, 21:03
to me, ZAHARIN, RENE, SUHAIRIZAL

Dear Miss,

Refer to the above mentioned matter.

2. The Accountant General's Department has been informed that you are working on a research project on determinants of integrity among public sector accountants in Malaysia. Please be informed that permission to distribute the questionnaire to all accountants at the Accountant General's Department has been granted for academic purposes. Please don't hesitate to contact me for any assistance regarding this matter. Thank you for your cooperation.

Yours sincerely,

Farhah binti Mohd Salleh C.A.(M), CPA Aust.
Bahagian Pembangunan Perakaunan dan Pengurusan
Jabatan Akauntan Negara Malaysia
Tel. No.: 03-88821035

---------- Forwarded message ---------
From: **Nur solehah Sham** <nursolehahsham@gmail.com>
Date: Tue, 6 Feb 2024 at 15:58
Subject: Request for Permission to Conduct Research
To: zaharin@anm.gov.my <zaharin@anm.gov.my>
Cc: SUHAIZA ISMAIL <suhaiza@iium.edu.my>

APPENDIX II

COVER LETTER

INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA

Garden of Knowledge and Virtue

LEADING THE WAY

KHALIFAH · AMĀNAH · IQRA' · RAHMATAN LIL-ĀLAMĪN

SUSTAINABILITY INSTITUTION OF THE YEAR

KULLIYYAH OF ECONOMICS AND MANAGEMENT SCIENCES

Dear Participants,

<u>REQUEST FOR PARTICIPATION IN THE MASTER'S DISSERTATION RESEARCH</u>

I am Nur Solehah binti Sham, currently pursuing a Master of Science in Accounting at International Islamic University Malaysia (IIUM) under the supervision of Professor Dr Suhaiza Ismail. I am conducting research for Master's Dissertation on factors influencing the integrity of public sector accountants in Malaysia.

This survey is conducted for educational purposes only,i.e Master's research. The questions merely seek opinions from accountants' viewpoint on integrity. All responses will be aggegrated and treated as **<u>highly confidential</u>**.

This questionnaire consists of two parts. Part A and Part B. Part A focuses on the respondent's information, and Part B focuses on the accountants' viewpoint on integrity. It will not take more than 20 minutes to answer.

This research aims to contribute to the Accountant General's Department of Malaysia by providing an overview of integrity among public sector accountants. The results of the study will initiate necessary actions to improve accountants' integrity while conducting work.

I hope to receive your cooperation for this study. Thank you very much.

APPENDIX III

QUESTIONNAIRE

PUBLIC SECTOR ACCOUNTANTS' OPINION

Your responses to this questionnaire are confidential. The results of the questionnaire will only be presented in summary form.

SECTION A: DEMOGRAPHIC INFORMATION

Instruction: Please answer ALL questions (1 to 9) by placing a TICK (√) in the applicable box and filling in the relevant spaces

1.	Gender	Male ☐ Female ☐
2.	Age	below 20 years ☐ 20- 29 years ☐ 30- 39 years ☐ 40-49 years ☐ 50-60 years ☐
3.	Working experience in accounting field.	before 5 years ☐ 5-10 years ☐ 11- 15 years ☐ 16 -20 years ☐ after 20 years ☐
4.	Working experience in current organization	before 5 years ☐ 5-10 years ☐ 11- 15 years ☐ 16 -20 years ☐ after 20 years ☐
5.	Highest educational qualification	Diploma ☐ Bachelors ☐ Masters ☐ Professional qualification ☐ Others: (please specify) ……..…………
6.	Professional affiliation	CPA ☐ ACCA ☐ MICPA ☐ CIMA ☐ ICAEW ☐ Others (please specify) ……………….
7	Current position	Please specify: ____________________
8	Current Grade	W19 ☐ W32 ☐ W44 ☐ W27 ☐ W41 ☐ Other (please specify) ………………

9	Organization level	Federal ☐ State ☐

SECTION B: OPINION ON ORGANIZATION, PROFESSION AND PERSONAL FACTORS

Instruction: There are five parts in this section. Please circle the appropriate number in the scale to indicate the extent to which you agree with the following statements.

PART 1: Please indicate your level of agreement with these statements on the ethical culture at the Accountant General's Department of Malaysia (JANM).

	Strongly Disagree						**Strongly Agree**
1. In this organization, people are mostly out for themselves.	1	2	3	4	5	6	7
2. The major responsibility of people in this organization is to consider efficiency first.	1	2	3	4	5	6	7
3. In this organization, people are expected to follow their own personal moral beliefs.	1	2	3	4	5	6	7
4. People are expected to do anything to further the organization's interests.	1	2	3	4	5	6	7
5. In this organization, people look out for each other's welfare.	1	2	3	4	5	6	7
6. There is no room for one's own personal morals or ethics in this organization.	1	2	3	4	5	6	7
7. It is very important to follow strictly the organization's rules and procedures here.	1	2	3	4	5	6	7
8. Work is considered sub-standard only when it hurts the organization's interests.	1	2	3	4	5	6	7
9. Each person in this organization decides for himself what is right and wrong.	1	2	3	4	5	6	7
10. In this organization, people protect their own interest above other considerations.	1	2	3	4	5	6	7
11. The most important consideration in this organization is eachperson's sense of right and wrong.	1	2	3	4	5	6	7
12. The most important concern is the welfare of all the people in theorganization.	1	2	3	4	5	6	7
13. The first consideration is whether a decision violates any law.	1	2	3	4	5	6	7
14. People are expected to comply with the law and professionalstandards over and above other considerations.	1	2	3	4	5	6	7
15. Everyone is expected to comply by organization rules andprocedures.	1	2	3	4	5	6	7
16. In this organization, our major concern is always what is best for the other person.	1	2	3	4	5	6	7
17. People are concerned with the organization's interests.	1	2	3	4	5	6	7

18. Successful people in this organization go by the book.	1	2	3	4	5	6	7
19. The most efficient way is always the right way, in this organization.	1	2	3	4	5	6	7
20. In this organization, people are expected to strictly follow legal or professional standards.	1	2	3	4	5	6	7
21. Our major consideration is what is best for everyone in theorganization.	1	2	3	4	5	6	7
22. In this organization, people are guided by their own personal ethics.	1	2	3	4	5	6	7
23. Successful people in this organization strictly obey the organization policies.	1	2	3	4	5	6	7
24. In this organization, the law or ethical code of their profession is the major consideration.	1	2	3	4	5	6	7
25. In this organization, each person is expected, above all, to work efficiently.	1	2	3	4	5	6	7
26. It is expected that you will always do what is right for the public.	1	2	3	4	5	6	7

PART 2: Please indicate your level of agreement with the following statements on how you feel about the accounting profession.

	Strongly Disagree					**Strongly Agree**	
1. If I could get another job other than being an accountant, and get paid the same amount of money, I would probably take it.	1	2	3	4	5	6	7
2. I definitely want a career for myself in accounting.	1	2	3	4	5	6	7
3. If I could do it all over again, I would still choose to work in the accounting profession.	1	2	3	4	5	6	7
4. I would recommend a career in accounting to others.	1	2	3	4	5	6	7
5. I am disappointed that I ever entered the accounting profession.	1	2	3	4	5	6	7

PART 3: Please indicate your level of agreement with the following statements on how you feel about the ethical value practices in your current work organization.

	Strongly Disagree					**Strongly Agree**	
1. Managers in my organization often engage in behaviours that Iconsider to be unethical.	1	2	3	4	5	6	7
2. To succeed in my organization, it is often necessary to compromise one's ethics.	1	2	3	4	5	6	7
3. Top management in my organization has made it clear that unethical behaviours will not be tolerated.	1	2	3	4	5	6	7
4. If a manager in my organization is discovered to have engaged in unethical behaviours that results in primarily *personal gain* (rather than organization gain), he or she will be promptly reprimanded.	1	2	3	4	5	6	7

5. If a manager in my organization is discovered to have engaged in unethical behaviours that results in primarily *organization gain* (rather than personal gain), he or she will be promptly reprimanded.	1	2	3	4	5	6	7

PART 4: Please indicate your level of agreements with each of the following statements by putting a circle in the appropriate box.

	Strongly Disagree					**Strongly Agree**	
1. I have a good sense of why I have certain feelings most of the time.	1	2	3	4	5	6	7
2. I have good understanding of my own emotions.	1	2	3	4	5	6	7
3. I really understand what I feel.	1	2	3	4	5	6	7
4. I always know whether or not I am happy.	1	2	3	4	5	6	7
5. I always know my friends' emotion from their behaviours.	1	2	3	4	5	6	7
6. I am a good observer of others' emotions	1	2	3	4	5	6	7
7. I am sensitive to the feeling and emotions of others.	1	2	3	4	5	6	7
8. I have good understanding of the emotions of people around me.	1	2	3	4	5	6	7
9. I always set goals for myself and try my best to achieve them.	1	2	3	4	5	6	7
10.I always tell myself I am a competent person.	1	2	3	4	5	6	7
11.I am a self-motivated person.	1	2	3	4	5	6	7
12.I would always encourage myself to try my best.	1	2	3	4	5	6	7
13.I am able to control my temper so that I can handle difficulties rationally.	1	2	3	4	5	6	7
14.I am quite capable of controlling my own emotions.	1	2	3	4	5	6	7
15.I can always calm down quickly when I am very angry.	1	2	3	4	5	6	7
16.I have good control of my own emotions.	1	2	3	4	5	6	7

PART 5: Please indicate your level of agreement with the following practices at workplace.

	Strongly Disagree						**Strongly Agree**
1. Accepting gifts with a value over RM50 is acceptable in my organization	1	2	3	4	5	6	7
2. Accepting gifts with a value over RM1000 is acceptable in my organization if it is for the organization's benefits	1	2	3	4	5	6	7
3. Doing personal business during office hours is common in this organization (GRAB, MyCar, Multilevel networking, finding business agents as for examples)	1	2	3	4	5	6	7
4. Taking teatime breaks for breakfast or lunch during working hours occurs in my organization	1	2	3	4	5	6	7
5. Conducting personal family matters during working hours occurs in my organization (fetching kids from school, visiting sick friends, or buying family groceries as for examples)	1	2	3	4	5	6	7
6. Employees in my organization sometimes clock in or punch card for their friends.	1	2	3	4	5	6	7
7. Some of the employees in my organization are always missing after punching in their card	1	2	3	4	5	6	7
8. Accepting bribes (money or favours) to do or neglect something while on duty is common in the organization	1	2	3	4	5	6	7
9. Offering of bribes (money or favours) to do or neglect something while on duty is common in the organization	1	2	3	4	5	6	7
10. Accepting bribes (money or favours) for delivering better service is common in the organization	1	2	3	4	5	6	7
11. Using organizational resources for personal benefit is common in my organization	1	2	3	4	5	6	7
12. Doing personal work during office hour is common in the organization	1	2	3	4	5	6	7
13. Using the Internet, e-mail, or telephone for personal purposes is common in my organization	1	2	3	4	5	6	7
14. Taking home office resources is common in my organization (Office equipment such as a pen or computer)	1	2	3	4	5	6	7
15. There is over claim of overtime or travelling expenses (Tolls or mileage claims as for example).	1	2	3	4	5	6	7

Thank you for agreeing to be part of this study. Your input is greatly appreciated.